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ANTI CORRUPTION EFFORTS ON MONOPOLY RAILWAY COMPANY IN THE LIGHT OF INTERNATIONAL COOPERATION IN UZBEKISTAN

Abstract: In this article author studied concept and role of corruption in public sector. Especially in monopoly railway company some suggestions offered. Under observation of the international reports and economic development goals it is clearly stated cause and effects of the corruption and movement of the circular module in this sector. Problems and prevention had been presented by author with secondary data analysis. For fighting against corruption government fulfillment approaches explained as a diagram and figures. Visualization of the corruption index by sectors and countries describe how extremely important and reliant of the research topic. In case of Uzbekistan fundamental reforms on this occasion studied by years. New adopted legislation new Act on May 27, 2019 gave strongly notice for each members of the society for working transparency and without any crime. Author examined some articles of the Combatting Corruption Law as a potential effective tools for economic growth in railway companies of Uzbekistan.

Key words: railway, monopoly, corruption, economic development, cooperation, transparency.

Language: English

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Classifiers: Economic research, finance, innovation, risk management.

Introduction

For the past years, a monopolistic system has developed throughout the country that is very difficult to transfer into private hands. For example, centralized heating and water supply, unified railways appeared in the cities. And after 1991, many of them turned out to be extremely difficult to change. If we analyze at the state monopolies of Uzbekistan and exclude from them the railway some aspects that cannot apply for better effectiveness in short time. And these are state monopolies, which are not too justified by the modern economy. The state monopolies of Uzbekistan are the essence of protectionism and the desire of the state to develop certain sectors within the country. Railway sector is one of them which is currently state ownership.

In recent years in our country, important organizational and legal reforms have been implemented in the area of anti-corruption.

Systematic measures have been taken to improve the legal awareness and legal culture of the population, and the formation of an irreconcilable attitude towards corruption in society. Within the framework of the reforms, the protection of the rights and interests of citizens, the openness of public authorities and the mechanisms for ensuring public and parliamentary control, as well as the legal basis for the activities of law enforcement and judicial bodies have been reformed. At the same time, the solution of strategic tasks to further economic growth, welfare improvement and improvement of the investment climate in the country implies the need for effective implementation of the state policy in the field of anti-corruption and the adoption of new systemic measures to eliminate the causes and conditions of corruption.

LITERATURE REVIEW

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Haron, Mohamed, Jomitin and Omar (2014) found that a forensic accountant is essential for an organization with the intention of decreasing the number of fraud occurrences in a public sector. A forensic accountant has an advantage to investigate beyond the figures over traditional auditor or accountant methods. This study was conducted from interviews and questionnaires distributed to public administrators from four public sector agencies in Malaysia; Federal Government, State Government, Local Authority and Statutory Bodies. Eiya and Otolor (2013) suggested that forensic accounting is a tool for fighting financial crime where the forensic auditor as an expert witness should at all times apply his skill and experience.

Albrecht and Zimbelman et al. (2012) found technology advances has derived proactive fraud detection techniques which analyze data and transactions to isolate fraud symptoms such as the trends, numbers and other related anomalies. While Bierstaker, et al. (2006) concluded firewalls, password protection and computer viruses are regularly used to combat fraud. However, despite receiving high ratings on effectiveness; discovery sampling, continuous auditing, digital analysis software and data mining are less often used by accountants for anti-fraud techniques.

Another type of fraud prevention and detection method involves red flags. Pincus (1989) studied the effectiveness of a red flags questionnaire to evaluate the likelihood of fraud. Results showed auditors, who used a redflags questionnaire in fraud risk assessment, measured a more comprehensive potential fraud indicator compared to those who did not use the questionnaire. Furthermore Gullkvist and Jokipii (2013) examined red flags according to the types of fraud; asset misappropriation and fraudulent financial reporting, and they concluded red flags are important in internal auditors report in relations to detecting asset misappropriation.

Omar and Bakar (2012) conducted a survey on Fraud Prevention Mechanisms of Malaysian Government-Linked Companies: An Assessment of Existence and Effectiveness and their results showed that management review of internal controls and external audits of financial statements ranked as the top-most fraud prevention mechanisms in terms of the percentage of existence in organizations as perceived by internal auditors and fraud investigators, followed by operational audits, internal audits or fraud examination departments, and internal control review and improvements by departments.

Number of empirical studies show that greater levels of information mean a reduction in corruption levels (Rose-Ackerman, 2004, 316–322). Nevertheless, one cannot simply conclude that transparency always entails lower corruption levels (Cordis & Warren, 2014; Grimmelikhuisen, 2010; Peisakhin & Pinto, 2010, 262). Whateverthe case, it is

clear that transparency helps prevent the occurrence of conflicts of interest, minimizes the possible negative consequences of their existence, fosters the integrity of public office and civil servants and prevents and discourages corruption, which is generally associated with informal agreements, outside of official and public decision-making channels (Arrowsmith, Linarelli, & Wallace, 2000, 38; Kaufmann & Bellver, 2005, 28, 42; Villoria Mendieta, 2012, 21).

RESULTS

Corruption and Economic Development

Corruption is a complex phenomenon. Its roots lie deep in bureaucratic and political institutions, and its effect on development varies with country conditions. But while costs may vary and systemic corruption may coexist with strong economic performance, experience suggests that corruption is bad for development. It leads governments to intervene where they need not, and it undermines their ability to enact and implement policies in areas in which government intervention is clearly needed—whether environmental regulation, health and safety regulation, social safety nets, macroeconomic stabilization, or contract enforcement. This chapter looks at the complex nature of corruption, its causes, and its effects on development. How do we define corruption?

The term corruption covers a broad range of human actions. To understand its effect on an economy or a political system, it helps to unbundle the term by identifying specific types of activities or transactions that might fall within it. In considering its strategy the Bank sought a usable definition of corruption and then developed taxonomy of the different forms corruption could take consistent with that definition. We settled on a straightforward definition—the abuse of public office for private gain.

Public office is abused for private gain when an official accepts, solicits, or extorts a bribe. It is also abused when private agents actively offer bribes to circumvent public policies and processes for competitive advantage and profit. Public office can also be abused for personal benefit even if no bribery occurs, through patronage and nepotism, the theft of state assets, or the diversion.

Corruption and Economic Development of state revenues. This definition is both simple and sufficiently broad to cover most of the corruption that the Bank encounters, and it is widely used in the literature. Bribery occurs in the private sector, but bribery in the public sector, offered or extracted, should be the Bank's main concern, since the Bank lends primarily to governments and supports government policies, programs, and projects. Bribery. Bribes are one of the main tools of corruption. They can be used by private parties to “buy” many things provided by central or local governments, or officials may seek bribes in supplying those things.

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• **Government contracts.** Bribes can influence the government's choice of firms to supply goods, services, and works, as well as the terms of their contracts. Firms may bribe to win a contract or to ensure that contractual breaches are tolerated.

• **Government benefits.** Bribes can influence the allocation of government benefits, whether monetary benefits (such as subsidies to enterprises or individuals or access to pensions or unemployment insurance).

• **Lower taxes.** Bribes can be used to reduce the amount of taxes or other fees collected by the government from private parties. Such bribes may be proposed by the tax collector or the taxpayer. In many countries the tax bill is negotiable.

• **Licenses.** Bribes may be demanded or offered for the issuance of a license that conveys an exclusive right, such as a land development concession or the exploitation of a natural resource.

• **Time.** Bribes may be offered to speed up the government's granting of per-mission to carry out legal activities, such as company registration or construction permits. Bribes can also be extorted by the threat of inaction or delay.

• **Legal outcomes.** Bribes can change the outcome of the legal process as it applies to private parties, by inducing the government either to ignore illegal activities.

Corruption increases the cost of doing business

Bribes and drawn-out negotiations to bargain them add additional costs to a transaction. Second, corruption brings with it the risk of prosecution, important penalties, blacklisting and reputational damage. Third, engaging in bribery creates business uncertainty, as such behavior does not necessarily guarantee business to a company; there can always be another competing company willing to offer a higher bribe to tilt the business in its favor. On the macro level, corruption distorts market mechanisms, like fair competition and deters domestic and foreign investments, thus stifling growth and future business opportunities for all stakeholders. IMF research has shown that investment in corrupt countries is almost 5% less than in countries that are relatively corruption-free. The World Economic Forum estimates that corruption increases the cost of doing business by up to 10% on average. Siemens, the German engineering giant, had to pay penalties of US\$ 1.6 billion in 2008 to settle charges that it routinely engaged in bribery around the world. A

significant negative impact of corruption on a country's capital productivity has been proven.

DISCUSSION

The 2020 Strategy

Together against Corruption provides the strategic framework for Transparency International's collective ambition and actions for the years 2016-2020. Our movement's fourth strategy, it builds on the rich diversity of our movement, with its unique governance structure that includes independent national chapters, individual members and an international secretariat. Recognising the local realities in which our movement operates, this strategy does not intend to cover everything we do. Rather, it focuses on the key areas in which we, as a movement, will move forward collectively. The rapid theory of change that informs our 2020 strategy is based on the assumption that corruption can only be tackled through a multi-pronged approach. This means to:

- Work on prevention through our tools, many are useful to assess risks and identify loopholes.

- Work on bottom-up demand through awareness raising, communication, and community-based

- advocacy that generates demand for social accountability.

- Work on consequence/ punishment through the work on the cases, and the monitoring of the implementation of anti-corruption commitments, policies and laws.

More specifically, in the strategy we commit to work in the following areas:

- People and partners. Entails supporting individuals and groups to build and sustain a culture of anti-corruption action.

- Prevention, enforcement and justice. Focuses on pushing for improvements in laws and standards that

- are too weak, and highlight strong institutions that can serve as examples.

- Strong movement: Channels greater investment into increasing our understanding of what works to stop corruption, but also into ramping up capacity in our chapters and establishing strategic presences in key countries.

The 18th International Anti-Corruption Conference (IACC) Transparency International is working closely with Danida for the success of the 18th IACC in Copenhagen. The IACC 2018 with its high-level segment is one of a number of major anti-corruption events taking place in 2018.

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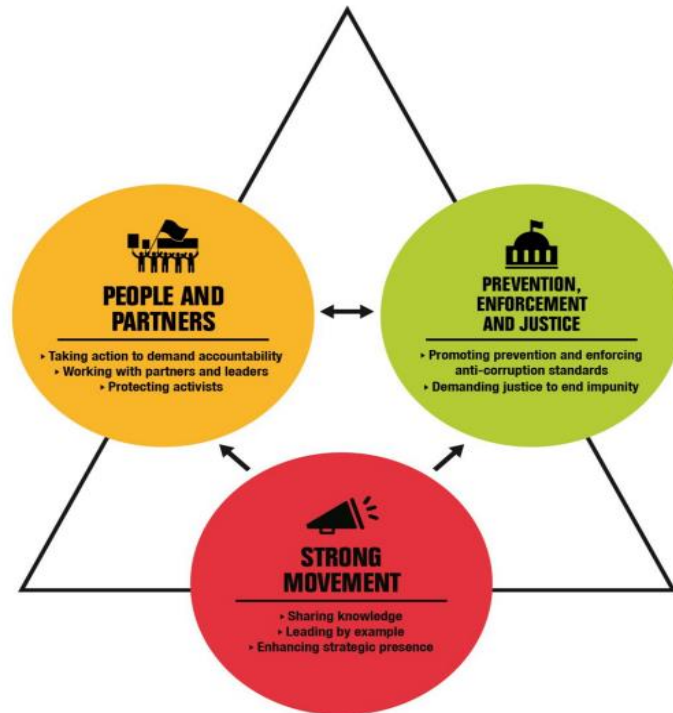


Figure 1. Together against corruption

Source: TRANSPARENCY INTERNATIONAL 2018, page 8.

As the TI movement, Together against Corruption, we have committed in our strategy to:

- Create demand for accountability and empower action by working with a wide range of people to act to confront corruption, demand accountability.
- Engage partners and inspire leaders by working with and promoting anti-corruption leaders and leadership, and fostering strong partnerships.
- Protect anti-corruption activists by defending and supporting TI activists under threat, standing in solidarity with those whose work to expose corruption puts them at risk, and pushing back against the limits put on civil society

The country-by-country reporting initiative was proposed¹⁰ by the OECD in the framework of the program on combating the tax base dilution. The methodology has some limitations.

First, the study is based on the assessment of information provided by the company on its official website in public, that is, it is absolutely open for everyone. Thus, all the conclusions drawn from the results of this study refer only to publicly available corporate documents and reports.

Secondly, the purpose of the study is not to compare the information presented on the official website of the company with the actual activities of the company. For example, if a company writes about its Code of Ethics for regular and mandatory anti-corruption training for all employees and directors, the researcher trusted such information without verifying it.

Third, a huge amount of information that the researchers have worked with poses the risk of being inaccurate and erroneous. To avoid this, all the materials have been submitted to the companies for the review prior to publication.

Table 1. The Problems of Railways

Railway Company Problems	Typical Causes
Chronic Financial Deficits.	Constraints on charges imposed through Government regulation; Persistent excess capacity; Provision of guaranteed service levels at fixed prices or with ‘excess’ competition; Provision of services at below marginal cost; Failure to understand
Growing Operating Subsidies	Chronic financial deficits; Lack of ‘corporatization’; Inadequate distinction between roles of government and of the railway operator; Inadequate subsidy policies.

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Archaic Pricing Structures.	Prices are not related to marginal costs; Costs not properly identified or measured; Inadequate financial and management accounting systems;
Lack of an Equitable Fare Structure and Excessive Fares.	Lack of user or community representation in service and price decision making; Public or private monopoly.
Excessive costs; Low managerial and technical efficiency; Low Productivity.	Lack of competition or existence of a 'natural' monopoly; Over-manning; Lack of investment.
Low service quality; Congested services; Services have failed to respond to need.	Lack of competition; no peak-load pricing; Inadequate cost recovery in pricing policies; Inability to reinvest operating surpluses or raise funds for investment.
Deficiencies in the physical infrastructure; Insufficient investment funding; Assets have not been maintained.	Failure of pricing policies to recover capital costs; Structural inability to retain/reinvest surplus funds; Regulations preventing investment or borrowing.
Widespread state ownership of railway infrastructure and services; Low Private Sector participation.	Lack of policy or strategic commitment to competition/corporatization/privatization.

Source: John Holt, Escape Works towards Reducing Poverty and Managing Globalization, New York 2003, page 4.

Key Reasons for the Failure of State-Owned Railways

Misguided Intervention— whereby Governments, for example, have often imposed unsustainable fare and service conditions, overestimating what can be accommodated through internal cross subsidy.

Excessive Operating Costs— often arising from a combination of over-staffing, operational inefficiency, and poorly targeted capital investment. In addition, railways have often had to bear track and infrastructure costs which have not been borne by operators in other competing transport.

Perverse Management Incentives— where, for example, entry to the rail sector is restricted, fares and freight charges are usually controlled to limit the rate

of return on capital. This has led to the "padding out" of costs by excessive capitalization;

Lack of Dynamism – for example, strict entry regulation excludes or limits the possibility of providing innovative forms of lower cost rail transport which meets the transport demands of the poorer groups or higher quality alternatives meeting the needs of those willing to pay.

The Fight against Corruption

- Perception of Corruption
- Government Actions to Fight Corruption
- International Conventions Approved
- ICT Development
- E-Government, Internet Adoption
- Social Media

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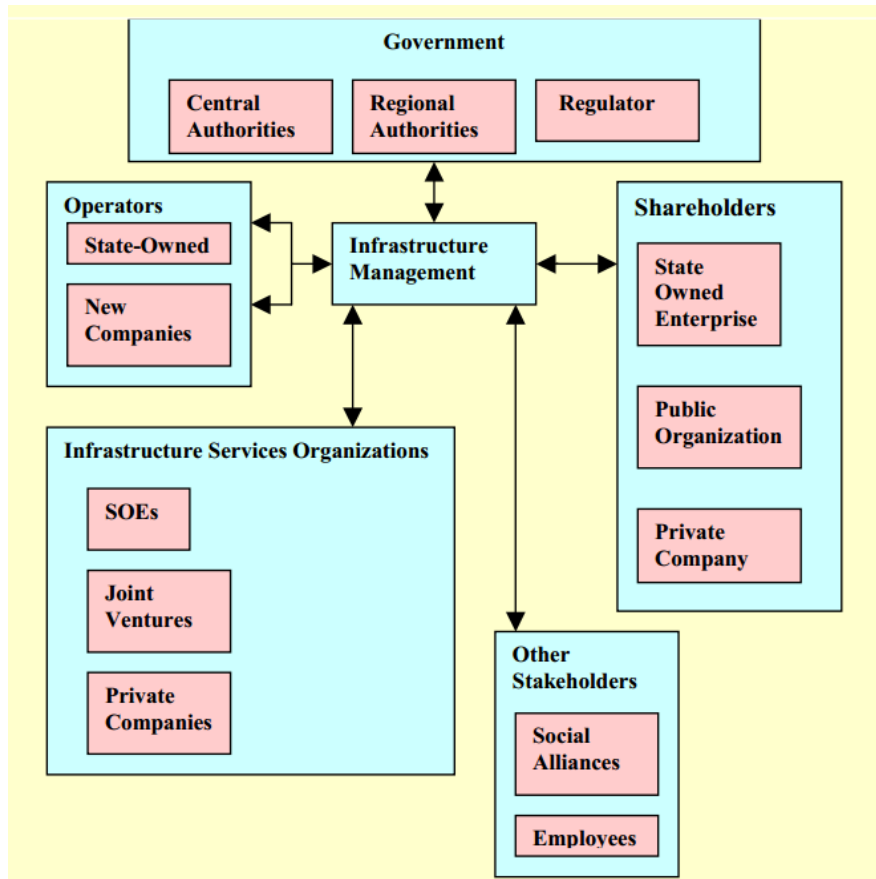


Figure 2. Structural paradigm for estimate the costs of corruption

A comprehensive methodology to estimate the costs of corruption The methodology that has been developed and applied in this study to estimate the costs of corruption in public procurement builds on existing, diverse literature on measuring costs of corruption. Findings across various research strands disclose substantial differences in the estimated or perceived size of corruption. For example, strong differences appear between survey-based approaches and audits or investigations. The comprehensive methodology that has been developed through this study is above all an econometric methodology.

Although it does contain elements of an investigative approach, it should not be treated as a forensic method geared towards the detection of individual cases of corruption. The comprehensive methodology builds in various ways on the existing literature:

- It combines the strength of both micro- and macro-level approaches;
- It combines the dimensions of indicators, costs of corruption and probability;
- It allows for differentiation of findings between Member States and sectors.

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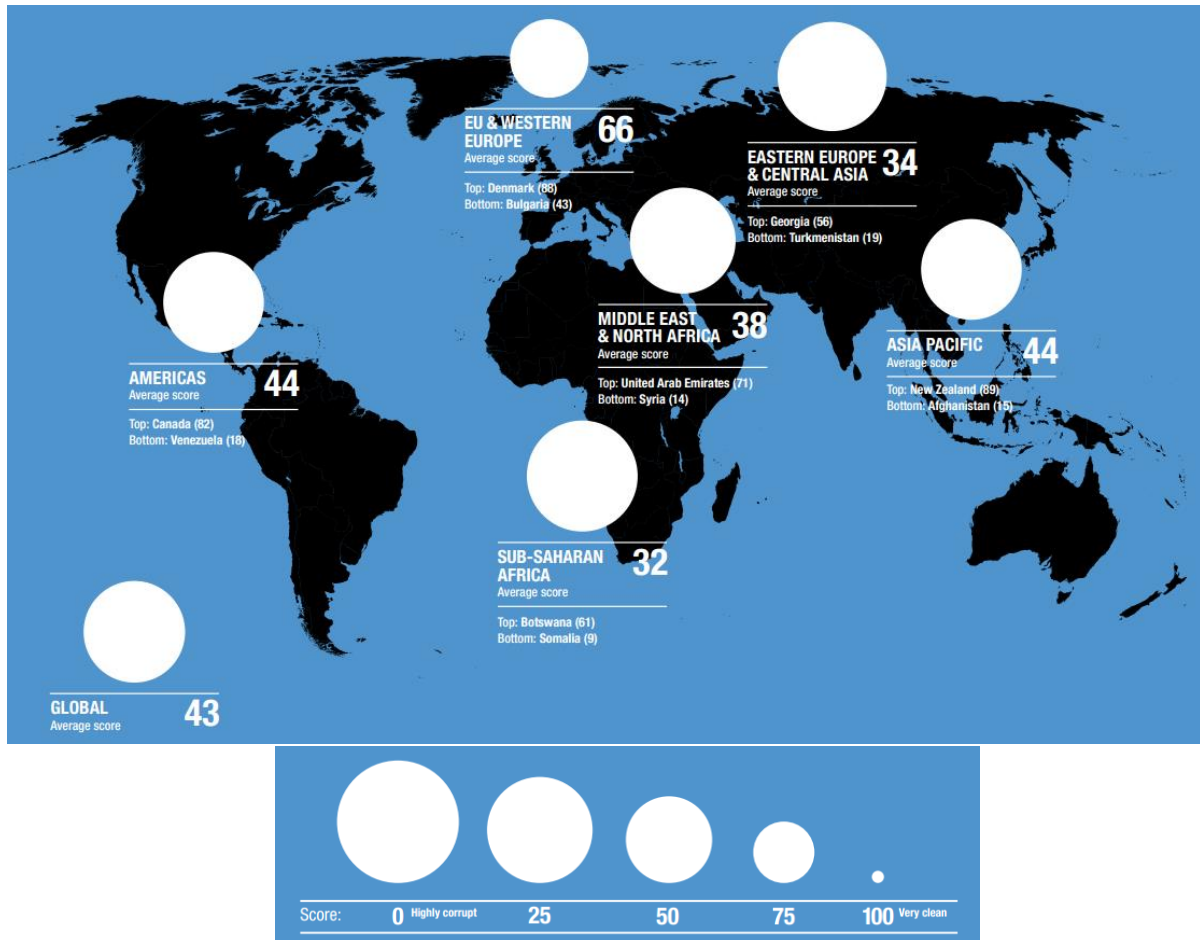


Figure 2. Visualizing the data results by region
Source: Corruption perceptions index 2017.

Anti-corruption policy

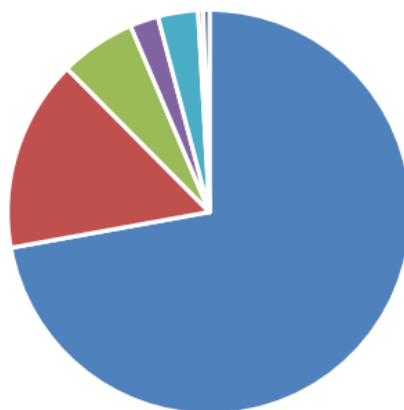
Uzbekistan undertook a number of key reforms in the area of anti-corruption policies. The adopted Law “On Anti-Corruption” established the legal framework for the activities in this area and mechanisms for the implementation of anti-corruption measures. Its implementation was supported by national and departmental action plans, which were updated and published on a regular basis. Statements made at the highest level of the country pledging commitment to fight corruption had a positive effect improving openness and transparency of government and local public authorities and facilitating dialogue with representatives of the non-governmental sector. While the report welcomes these reforms, it notes that it is time to systematize the anti-corruption policy, making it strategic in nature, identifying priorities and clearly

defining the expected impact on the level of corruption in the country.

Uzbekistan is currently in the process of developing its new anti-corruption policy document, it is therefore encouraged to undertake a thorough review of the situation, having analyzed corruption risks and the effect of the earlier measures. It is also important to have such documents regularly reviewed and updated in view of the changing situation, objectives and requirements. Such an approach should be applied both in developing and implementing action plans at the departmental and national level. The system of monitoring should be further improved through involvement of the representatives of the civil society, academia, international partners, members of the business community and general public.

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■ State organisations and enterprises	■ Interior bodies
■ Banking system	■ Public Administration bodies
■ Tax authorities	■ Khokims and their deputies
■ Customs bodies	

Figure 4. Officials prosecuted for corruption offences in 2017 in Uzbekistan (breakdown by authorities)

Source: Data provided by the Government of Uzbekistan in response to the questionnaire.

Corruption offences were recorded mainly at the local level. Thus, according to the statistical data for the period 2015-2017 of the total number of persons prosecuted, 91% are officials holding specific senior positions in districts-cities, 8% are employees of public bodies in provinces and less than 1% are

officials of the national level. According to the authorities of the Republic of Uzbekistan, this demonstrates a successful work of the Republican Interagency Commission on prevention and combating corruption, but also indicates the lack of results of anti-corruption measures on the local level.

Table 2. Public Administration Performance Indicators - Prevention of Corruption and the Rule of law

Indicator	Percentile grade*		
	2015	2016	2017
Prevention Corruption	8.65	11.06	12.02
Rule of Law	11.54	11.54	11.06
Public Administration Performance	27.4	31.25	32.69

*Note: Percentile grade indicates the percentage of countries whose rating lower than the rating of specific country, so that a higher index value indicates the better public administration performance. Source: "Public administration performance indicators along countries of the world", World Bank, see website <http://info.worldbank.org/governance/wgi/index.aspx> (Worldwide Governance Indicators, World Bank).

The Law "On Combating Corruption" (Article 8), which came into force in January 2017, provided for the establishment of the Republican Anti-Corruption Interagency Commission (RIC, or Republican Commission hereinafter) which was established in February 2017 with the decree of the President of the Republic of Uzbekistan "On Combatting Corruption" (No. IIII-2752 of 2 February 2017).

It consists of 43 members along with heads and experts of state bodies, representatives of civil society institutions and academia. The Law defines the RIC tasks, the main of which are:

- organization of development and implementation of state and other anti-corruption programmers;
- coordination of activities and ensuring interaction of bodies and organizations engaged in and involved in anti-corruption activities;
- organization of development and implementation of measures to improve the legal consciousness and legal culture of the population, the formation of the society intolerant attitude towards corruption;
- preparation of proposals for improvement of anti-corruption legislation and improvement of activities in this sphere;

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▪ coordination of the activities of territorial interagency anti-corruption commissions.

On May 27, 2019 adopted Measures for Further Advancement of the Corrupt Criminal Procedure System in the Republic of Uzbekistan. Strengthening anti-corruption measures in organizations with state-owned share in the statutory fund, including:

▪ introduction of the "compliant control" system to combat corruption and monitor its effectiveness;

▪ to establish a certification procedure in accordance with the Corruption-Related Corruption Standard (ISO 37001).

Enhancing the effectiveness of parliamentary oversight of anti-corruption efforts by implementing the following measures:

▪ analysis of legislation, identification of rules and norms that create conditions for corruption;

▪ hear the information of the heads of state agencies at all levels;

▪ systematic study of the law enforcement practice of state bodies in the field of anti-corruption;

Preparation of proposals on improvement of legislation and law enforcement practice in the field of anti-corruption. Implement international standards and advanced international experience in the implementation of anti-corruption measures, including seminars, roundtables and conferences with international experts.

In the field of anti-corruption research, the following is a matter of research, including:

▪ Creating a typology of corruption based on the study of the specific scheme of corruption offenses committed;

▪ Creating corrupt maps on the basis of sectors based on corruption-sensitive areas;

▪ studying the conditions and causes of corruption offenses, as well as elaborating proposals for their elimination;

▪ evaluate the effectiveness of anti-corruption measures taken;

CONCLUSION

Finally, corruption destructs any activity which directed to economic growth and human development goals. In this case main objectivity was railway monopoly companies and its breaking law activity. By the support of international cooperation and organization Uzbekistan is also standardized fighting against corruption. In this concern only combat against corruption can be achieve economic efficiency in spite of lots of difficulties in planning, organizing, leading and managing any activity. Thus means in the light of international enforcement standards and regulation Uzbekistan one more time reforming transparency for the development of the transportation service as of our research topic. We hope it provides sustainable economic growth in Uzbekistan and helps raising high level of railway services system for business.

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