

In The Name Of God, Most Gracious, Most Merciful

Republic of Iraq  
Federal Supreme Court  
Ref.103 /federal/media/2015



Kurdish text

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The Federal Supreme Court has been convened on 18/10/2015, headed by the judge Madhat Al-Mahmood and membership of judges Farouk Mohammed Al-Sami , Jaafar Nasir Hussein , Akram Taha Mohammed, Mohammed Saib Al-Nagshabndi, Abood Salih AL-Tememi, Hussein Abbas Abu Al-Temman, Aad Hatif Jabbar, Mohammed Rijab AL-Kubaisi, and Sulaiman Abdullah Abd AL-Samad, who authorized in the name of the people to judge and they made the following decision :

The Request:

ICR / general secretariat/ parliamentary department/ commissions' affairs- requested from the FSC according to the letter No.(Shin.Lam/1/9/8743) dated on 25/8/2015 the following:

Greeting

We hope from the court to state the legal formal procedures in the explaining of the article (12) from the Constitution- the meant is the article (62) from the Constitution- including showing the final accounts of the Republic of Iraq to ICR for ratifying on him according to the proposal of the below two procedures:

- 1.preparing decision's formula in the schedule of ICR including showing the final accounts to ICR for ratifying on him.
2. listing the final accounts on the schedule of ICR considered as a draft law shall follow the formality of proceeding the legislative procedures.

The request had been put under scrutiny and deliberation by the FSC and it reached the following:

#### The Decision:

During scrutiny and deliberation by the FSC, the court found that the Constitution of the Republic of Iraq for 2005 gave prior attention to the provisions that specialized for preparing the draft law of the public budget and the final account and the development plans in the article (80/4<sup>th</sup>) and the article (62/1<sup>st</sup>) for the mechanism and the formula that been decided by determining the body that presents the draft law of the budget and the final account to ICR for deciding it, it is the cabinet for its rule in carrying the state affairs and maintenance of the public utilities, the final account had been mentioned in the article (62/1<sup>st</sup>) from the Constitution affected by the draft law of the public budget, its text (the cabinet presents the draft law of the public budget and the final account to ICR for deciding it)).

So the FSC finds that when the cabinet present the final accounts of the Republic of Iraq to ICR for deciding it, it shall be presented to the council considering it as a draft law and shall follow the special procedures of law drafts legislating. The decision was issued unanimously on 18/10/2015.