

In the name of God most Gracious most Merciful

Republic of Iraq  
Federal supreme court  
Ref. 1/federal/2021



Kurdish text

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The Federal Supreme Court (F.S.C.) has been convened on 7. 7 .2021 headed by Judge Jasem Mohammad Abood and the membership of the judges Sameer Abbas Mohammed, Ghaleb Amer Shnain, Haidar Jaber Abed, Haider Ali Noory, Khalaf Ahmad Rajab, Ayoub Abbas Salih, Abdul Rahman Suleiman Ali, and Diyar Muhammad Ali who are authorized to judge in the name of the people, they made the following decision:

The Plaintiff: Minister of Finance / being in his capacity - his deputy, legal advisor - Jassim Muhammad Saeed.

The Defendant: Speaker of Council of Representation/ being in his capacity his deputy, legal advisor, Haitham Majed Salem and jurist Saman Mohsen Ibrahim.

The Claim:

The plaintiff's attorney claimed in the lawsuit petition that the defendant had enacted the Financial Management Law No. (6) of 2019 published in the Iraqi Gazette No. (4550) dated 5/8/2019 and the Law of the First Amendment to the Financial Management Law No. (4) of 2020 published in The Iraqi Gazette, No. (4575) dated 3/2/2020, which included the inclusion of a number of articles that were not present in the draft law submitted by the government or the amendment to the articles submitted by the government in its draft sent to it under Cabinet Resolution No. (204) for the year 2016 without inquiring about the

government or taking its opinion or coordinating with it, and since those articles or their amendments involve constitutional violations, and since what your esteemed court has settled is the ruling of the unconstitutionality of texts that violate the constitution that violate the state's general policy and increase financial burdens, and since the defendant has violation of these principles as follows:

1- Article (14/1<sup>st</sup> /Beh):

The defendant has enacted a new text on the government project, which is Article (14/1<sup>st</sup>/Beh), which includes (the spending units are not entitled to invest the surplus cash in any form of investment such as borrowing, purchasing securities, depositing in the form of fixed deposits or savings...) which is what It contravenes the general policy of the state, which was established that the Ministry of Finance, with the approval of the government, invest the surplus cash to achieve economic feasibility for the country and not leave it frozen. Therefore, the requirement was that the law should not include such a text, and thus the defendant would have violated Articles (47), (78), (80/1<sup>st</sup>/4<sup>th</sup>), and (62/1<sup>st</sup>) of the Constitution.

2- Article (14/3<sup>rd</sup>):

The defendant amended the text of Article (15/3<sup>rd</sup>) of the government project, which included (the Minister of Finance may determine spending ceilings in light of the available funds) and replaced it with the text of Article (14/3<sup>rd</sup>) of the law, according to which he added the phrase (provided that a percentage of no less than (20%) of the financial balance in the first period), which violates the general policy of the state concerned with drawing it by the Council of Ministers, which includes in this field the inability to maintain (20%) of the financial balance, especially in the event of an economic depression or when imports of exported crude oil decrease Globally, or when a budget deficit occurs to allow recourse to those available funds instead of borrowing and

financial burdens are imposed on the state..) then the Council of Representation has violated Articles (47), (78), (80/1<sup>st</sup> and 4<sup>th</sup>) and (62/1<sup>st</sup>) of the Constitution.

### 3- Article (20/3<sup>rd</sup>):

The defendant initiated a new text to the law, which is the text of Article (20/3<sup>rd</sup>), which includes that (the Divan of Federal Financial Supervision must submit a quarterly report to the Council of Representation that includes aspects of spending from emergency reserve allocations with a statement of the technical opinion if it is considered emergency spending or otherwise). That granting the Bureau the power to submit a quarterly report to the Council of Representation regarding the use of emergency allocations, as the matter falls within its jurisdiction in accordance with the law, and that the prosecutor's representative is appealing the paragraph on granting the Divan of Federal Financial Supervision to determine (what is the emergency subject for the disbursement of emergency allocations) without prejudice to the issuance of the article and this matter contradicts With the definition of the emergency reserve contained in paragraph (7<sup>th</sup>) of Article (1) of the law that includes (emergency reserve / amounts approved within the federal general budget law for the purpose of covering emergency and unexpected expenses that occur after the legislation of the federal general budget law) and paragraph (dal) of Article (8/2<sup>nd</sup>) of the law that includes (emergency reserve for a fiscal year with no more than (5%) five percent of the total expenditures prescribed in the budget, in its two parts (current and investment) for specific cases emergency and unexpected that occur after the issuance of the Federal General Budget Law) and this article was legislated without referring to the government or inquiring from it or obtaining its approval, thus the defendant has violated articles (78 and 80 /1<sup>st</sup>) of the Constitution.

#### 4-Article (27/4<sup>th</sup>):

The defendant added the text of Article (27/4<sup>th</sup>) of the law, which includes (All imports, including donations and gifts, are recorded as final revenue in the accounts, and the collection and management expenses and all the subsidiaries of the expenses are definitively recorded in the accounts, and it is not permissible in any case to deduct part of the expenditures or all of the imports...). Where the defendant added the word (finally) after the word “revenue and expenditure” without referring to the government or inquiring from it or obtaining its approval, and it violates the general policy of the state in this field and the tasks and competencies of the government, as it is not permissible because it was not taken as revenue or disbursement at all, but rather they are speculative allocations and are not considered Final expenditures only after they are disbursed and audited by the Divan of Federal Financial Supervision, and that this issue is related to estimates for the next fiscal year. Therefore, restricting these revenues, collection and administration expenses, and all the subsidiaries of expenditures as final income does not apply to the practical reality when conducting financial accounts on it. The House of Representatives has violated articles (47), (78), (80/1<sup>st</sup>/4<sup>th</sup>), and (62) of the constitution.

#### 5- Article (29):

The defendant has enacted a new text on the government project, which is the text of Article (29) of the law containing (Devolves to the governorate (including the governorates of the region) the following revenues:

- 1- (50%) of the federal fees and taxes that are collected from the centrally funded departments in the governorate, except for the amounts collected from tax revenues and customs fees.

- 2- The governorate's share of the revenues of border crossings and petrodollars.
- 3- The local revenues obtained and the local legislation issued by the provincial council.
- 4- Revenues of the municipal departments (water, sewage, municipalities, urban planning, and planning to the account of the governorate) and re-allocated to the same departments that are collected from them).

And that this text contradicts the text contained in the Social Protection Law No. (11) of 2014, which indicates in the text of Article (19/3<sup>rd</sup>) of it that the Council of Ministers determines the designation of fees for financing the Social Protection Fund and also contradicts the law under challenge in Articles (51/2<sup>nd</sup>): (All revenues of centrally funded units shall go to the federal public treasury exclusively) and (22/4<sup>th</sup>): (Revenues for centrally funded departments from various sources enter into the general budget, and no part of it may be deducted for any purpose....) It also violates The general policy of the state that the Council of Ministers and the Prime Minister is responsible for drawing up, planning and implementing according to Articles (78) and (80/1<sup>st</sup>) of the Constitution and the law of governorates not organized in a region dealt with this issue.

#### 6-Article (41/2<sup>nd</sup>):

The defendant amended the text of Article (39/2<sup>nd</sup>) of the included government project (the federal government guarantees the guarantees stipulated in Clause First of this Article) and replaced it with the text of Article (41/2<sup>nd</sup>) that included (The Ministry of Finance guarantees the guarantees stipulated in Clause (1<sup>st</sup>) ) of this article, provided that it is one of the allocations of the borrowers mentioned in the Federal General Budget Law) where the word “government” was replaced by the

Ministry of Finance without inquiring from the Council of Ministers or obtaining its approval, since the Minister of Finance is one of the members of the Council of Ministers, in violation of the text of Articles (78) and (80/1<sup>st</sup>) of the Constitution.

7- Article (55):

The defendant amended the text of Article (52) of the government project that included (the Financial Management and Public Debt Law issued according to Coalition Authority Order No. (95) of 2004 except for Appendix (Beh) (Public Debt Law) attached to it) and made in its place the text of Article (55) of the included law (Accounting Law No. (28) of 1940 and Annex No. (alif) on Financial Management issued according to the dissolved Coalition Provisional Authority Order No. (95) of 2004 shall be repealed) Annex (Beh) concerning the public debt remains until a special law is issued to replace it and does not operate in any law that contradicts the provisions of the law) without inquiring from the government or obtaining its approval and violating the general policy of the state concerned with drawing it by the Council of Ministers according to the text of Articles (78) and (80/1<sup>st</sup>). From the constitution, as the repeal of the Accounting Principles Law No. (28) for the year, 1940 by the Council of Representatives causes several problems and that there are transactions and procedures related to this law, including the subject of (refunds - meaning revenues), which requires maintaining the text of the government project at present.

8- Article (4) of the first amendment to the Financial Management Law No. (4) of 2020:-

The defendant added the text of Article (4) on the first amendment to the Financial Management Law that included (the rest of the amounts allocated to investment projects revolve around the allocations for the development of regions and border outlets for the governorates, which were approved within the 2019 federal budget and for this year only) As this text is not included in the proposal to amend the law and was added by the defendant without inquiring from the government or obtaining its approval and violating the general policy of the state concerned with drawing it by the Council of Ministers, and it also contradicts Article (23/Beh) of the law that includes (the Federal Minister of Finance Allocating undisbursed amounts for ongoing investment projects in the governorates to the budget of the following fiscal year).

Accordingly, and for all of the foregoing and other reasons deemed by the esteemed court, the plaintiff's attorney requested the following from the Federal Supreme Court:

- 1- Judgment of the unconstitutionality of Articles (14/1<sup>st</sup>/beh), Article (29) of the Law, Article (4) of the First Amendment Law No. (4) of 2020, and the phrase mentioned in the text of Article (20/3<sup>rd</sup>) and the added phrase in the text of Article (14/3<sup>rd</sup>) And the added word in the text of Article (27/27<sup>th</sup>), the amendment in the text of Article (41/2<sup>nd</sup>), and the amendment in the text of Article (55) of the Federal Financial Management Law No. (6) of 2020 to legislate it without the government's approval, opinion, or coordination with it. For violating the provisions of the Constitution and what the judiciary and the Constitution have settled on, the defendant must be charged with the costs of the lawsuit and attorney fees. After notifying the defendant of the lawsuit petition, his two attorneys responded according to the answer list dated 17/3/2021 and requested that the plaintiff's lawsuit be rejected and he is charged with judicial fees, expenses, and attorney's fees for the following reasons:

First: The Council of Representatives has the right to amend, delete and disapprove of the bills presented to it in accordance with its constitutional powers to legislate federal laws under Article (61) of the Constitution, and that The text of Article (14 / first / b) does not constitute a violation of any of the constitutional provisions mentioned by the prosecutor and does not constitute a financial burden. Rather, it came to protect public funds from exploitation and misuse, because it is the duty of the Council of Representatives oversight and legislation to preserve state funds, and it is not It is the authority of the spending units to dispose of these funds, as it is not considered one of their direct activities, and that the text under appeal was in line with many articles regulating financial management included in the law subject of the case and consistent with the foundations and principles of the general budget, and it is worth noting that there are many reports of the Financial Supervision Bureau that indicate Misuse of funds by spending units in contravention of the laws and instructions valid, and the Ministry of Finance, when needed, may submit a supplementary budget for approval by the Council of Representatives and text of Article (14/1<sup>st</sup>/beh) does not constitute a violation of any of the constitutional provisions mentioned by the prosecutor and does not constitute a financial burden. Rather, it came to protect public funds from exploitation and misuse, because it is the duty of the Council of Representatives oversight and legislation to preserve state funds, and it is not It is the authority of the spending units to dispose of these funds, as it is not considered one of their direct activities, and that the text under appeal was in line with many articles regulating financial management included in the law subject of the case and consistent with the foundations and principles of the general budget, and it is worth noting that there are many reports of the Divan of Financial Supervision that indicate Misuse of funds by spending units in contravention of the laws and instructions in force, and the Ministry



of Finance when needed, may submit a supplementary budget for approval by the Council of Representatives.

Second: Adding the text of Article (14/3<sup>rd</sup>) instead of the text in the sent bill, this matter is within the authority of the Council of Representatives to legislate federal laws, and spending ceilings must be specified within the annual general budget texts, and the Ministry of Finance can submit supplementary budgets if required, The purpose of this text is to provide sufficient liquidity with the Ministry of Finance to remedy the lack of liquidity to pay its obligations at the beginning of each financial year. The annual budget law on the sources of deficit coverage, and it seems that the plaintiff's attorney does not differentiate between the revolving cash balance as part of the financing of the implementation of the budget, and linking it to cases of economic depression or other economic cases, it is assumed that the budget has hedged it in advance.

Third: The creation of a provision in the law, which is the text of Article (20/3<sup>rd</sup>), this matter is within the authority of the Council of Representatives to legislate federal laws, and for the purpose of identifying the aspects of spending and disbursing them in the right direction and exercising the supervisory role and evaluating good performance through the report of the Divan of Financial Supervision periodically to indicate aspects of exchange from the emergency reserve, as those reports indicate that the uses of this account are spent in a misplaced manner and in order to preserve public money and monitor and control periodically to avoid violations, as one of the foundations for using this account (emergency reserve) is the authority of the Minister of Finance, which puts it in the instructions for implementing the budget annual general The role of the Council of Representatives is the oversight, which delegates spending and its uses and control over it, and this is not in violation of the Constitution and the Law of the Divan of Financial Supervision No.

(31) of 2011 concerned with submitting these reports, and the legislator has decided to include it permanently in the law subject of the case.

Fourth: The addition of the word (finally) in Article (27/4<sup>th</sup>) after the word “revenue and expenditure” by the Council of Representatives, this addition came as a legislative option to preserve public money and budget transparency and does not constitute a violation of the state’s public finance policy, but rather it is one of the principles of accounting for dealing with revenues and expenditures in order to be accurately recorded and fixed in the financial transactions of the spending units without any manipulation and to ensure that they are recorded and monitored by the Ministry of Finance.

Fifth: The addition of a new text, which is the text of Article (29) by the Council of Representatives, as this came as a legislative option for it to support the financing of service projects and infrastructure for the governorates from fees and taxes that are collected by the departments in the governorate and that this is in line with the Provincial Law No. (21) For the year 2008, this is often mentioned in the budget law without objection from the Ministry of Finance, noting that this text is to clarify the nature of the revenues, stipulated, that devolve to the account of the governorate within this framework, which the Ministry of Finance neglected to clarify and correct the mentioned text.

Sixth: An amendment was made to the text of Article (41/2<sup>nd</sup>) and made the Ministry of Finance instead of the government in the matter of guarantees stipulated in Clause (1<sup>st</sup>) of the aforementioned Article, and that this came as a legislative option, as the legislator entrusted this procedure to the Ministry of Finance, as it is the technical body responsible for that, given that The Public Debt Department is part of the Ministry of Finance, especially since successive governments

sometimes grant these guarantees without referring to the Ministry of Finance, and it is a supervisory measure. Loans and guarantees) and guaranteed by the Ministry of Finance, and this is more correct by assigning tasks to the concerned ministry by virtue of its competence.

Seventh: Article (55) according to which the Accounting Principles Act of 1940 was abolished and Annex (beh) issued by the Coalition Authority No. (95) of 2004 was retained, came as a legislative option that does not violate the Constitution and that laws contradict each other outside the jurisdiction of the Federal Court in accordance with Article (93) of the Constitution and that the Accounting Principles Act of 1940 has undergone several amendments leading to the Financial Management and Public Debt Law No. (95) of 2004, and the aim of the law in question is to find legislation regulating the rules and procedures that govern financial management to avoid confusion in following previous laws As it was marred by obstacles in implementation and in order to avoid interference in those laws, it is worth noting that the Financial Management and Public Debt Law of 2004 had suspended the work of any text in previous laws, including the Accounting Principles Law of 1940 without objection from the plaintiff / being in his capacity.

Eighth: The text of Article (4) of the First Amendment to the Financial Management Law for the year 2020 is no longer suitable for claiming unconstitutionality because it has a fixed term within the years (2019 and 2020). Completion of the required procedures following Article (2/2<sup>nd</sup>) of the Bylaw No. (1) of 2005. On 29/6/2021, the date of the pleading was set. The court was formed. The prosecutor's deputy, the Minister of Finance/ being in his capacity, attended Legal Counsel Jassim Muhammad Saeed, and the defendant also attended/ being in his capacity and his two attorneys, the legal advisor Haitham Majed Salem and the human rights employee Saman Mohsen Ibrahim and the pleading were started in the presence and

public. The plaintiff's attorney/ being in his capacity repeated what was stated in the lawsuit's petition and asked for judgment according to what was stated in it. The defendant's attorneys/ being in his capacity replied that they were requesting the dismissal of the lawsuit for the reasons stated in their answer draft dated 17/3/2021. And the judgment was requested in accordance with what was stated in it. The defendant's attorneys/ being in his capacity replied that they were requesting the dismissal of the case for the reasons stated in their answer list dated 17/3/2021. The attorneys of each of the two parties repeated their previous statements and requests, and where there was nothing left to say, the end of pleading has been made clear, and the court issued the decision of the following judgment in public in its session dated 7/7/2021.

### The Decision:

After scrutiny and deliberation by the FSC it became clear that the Minister of Finance/ being in his capacity to file a case before this court, demanding the unconstitutionality of a number of articles of the Financial Management Law No. (6) of 2019 and the First Amendment Law of the mentioned Financial Management Law No. (4) of 2020, which included the inclusion of a number of articles that were not they were not present in the draft law submitted by the government or made amendments to some articles submitted by the government in its draft sent to the Council of Representatives without consulting the government and coordinating with it, Relying in all his requests to the fact that the defendant, the Speaker of the Council of Representatives/ being in his capacity legislated the contested texts without referring to the Council of Ministers, as he is responsible for drawing up the general policy of the state, in violation of the principle of separation of powers stipulated in Article (47) of the Constitution and the exclusive powers The Council of Ministers stipulated in Article (80/1<sup>st</sup> and 4<sup>th</sup>) of the Constitution, which states that (The Council of Ministers exercises the

following powers: **First:** Planning and implementing the state's general policy and general plan, and supervising the work of ministries and agencies not affiliated with a ministry. **Fourth:** Preparing the draft general budget, final account and development plan) and the contested texts were in violation of Article (78) of the Constitution, which stipulated that (the Prime Minister is the direct executive responsible for the state's general policy), as well as in violation of the provisions of Article (62/1) of the Constitution, which stipulates that (the power of the Council of Ministers to submit the draft general budget to the Council of Representatives for approval), and by extrapolating the constitutional texts on which the plaintiff/ being in his capacity relied his requests, the Court finds that they are all related to the functions of the Council of Ministers, as He is the specialist in drawing up the general policy of the state, including the financial policy, as well as the one in charge of preparing the draft federal budget and submitting it to the Council of Representatives for approval, and that these competencies are the exclusive competencies of the Council of Ministers and not the Ministry of Finance, as each of them has an independent legal personality and specific competencies specified in the constitution for the Council of Ministers and specified in the law for the Ministry of Finance. As for the argument that the Ministry of Finance is part of the Council of Ministers and is the financial base of the state Authorized to institute such a case, the court finds that the use of any part of the specific competencies of the Council of Ministers requires delegation, and delegation is a system closely related to the theory of jurisdiction and is an exception to the principle of personal practice of it, and it is a way to accomplish administrative tasks through the flow of part of the competencies from the authority higher to another authority lower than it in the administrative body to maintain the continuity of work in an orderly manner, jurisdiction is defined as (a job entrusted by the legislator to a certain authority to perform it within the limits set for it, and if it is exceeded, its conduct is void) and that the word "jurisdiction"

in the public law corresponds to the word “capacity” in the private law, although there is a fundamental difference between them which is that jurisdiction means authority and that Its aim is to protect the public interest, while capacity just means the authority to exercise personal rights and that its aim is to protect the person himself, and that the motive for determining jurisdiction is dividing the work, speed of achievement, and determining responsibility, as jurisdiction is always based on the law that shows its limits. If a legal authority is entrusted to a specific authority, he must exercise it himself unless one of the constitutional or legal texts allows him to delegate part of it to someone else and within the limits specified by the text, that is, the delegation has certain conditions that must be met, which are the presence of a legal text authorizing or allowing delegation, that the text is clear and explicit, that the delegation is in part of the jurisdiction, and that a decision is issued in the delegation within the limits between the legal text that permits it, and if any condition of the aforementioned conditions shall result in the invalidity of the authorization and its non-enforcement. Since drawing up the general policy of the state, including the financial policy, preparing the draft federal budget and submitting it to the Council of Representatives are the exclusive competencies of the Council of Ministers, and that Article (130) of the Council of Representatives’ bylaw has stipulated that the Finance Committee in the Council of Representatives should take the opinion of the Council of Ministers in every proposal to amend propose it in the appropriations included in the draft budget, and the aforementioned article obligates all committees and members to take the opinion of the Council of Ministers on every proposal submitted by a committee or member of the members if it entails financial burdens. And since the origin is that the Council of Representatives has the competence to legislate laws, and none of the authorities has the right to interfere in its aforementioned competence, otherwise this is considered a violation of the principle of separation of powers, and through exercising its jurisdiction, it has the right to amend

draft laws sent to it by the executive authority and this applies even to The budget law and other laws that impose financial burdens on the government, but because of the importance of the federal budget law, the constitutional legislator called on members of the executive authority represented by the Council of Ministers to prepare its draft The government is the most able of the legislative authority to estimate expenditures and total revenues, and it is the most aware of the financial capacity of the state, and it is responsible for managing public utilities and services, so it is best able to estimate its revenues and expenditures accurately and objectively, and that this authority has been granted by the constitution to the executive authority combined, represented by In the Council of Ministers, it was not granted to any of the ministries that make up the government, including the Ministry of Finance, which is responsible for implementing the budget law after its approval by the Council of Representatives, and the Federal Financial Management Law No. (6) of 2019 has authorized it to have the first opinion on draft legislation that include financial provisions in accordance with the provisions of Article (18/1<sup>st</sup>) of the mentioned law, but he did not obligate the Council of Representatives to take its opinion in making any amendment to the financial laws, nor is it obligated to take the opinions expressed by that ministry on the financial bills, as evidenced by what was stated in item (2<sup>nd</sup>) of Article (18) referred to above, which stipulates that: That (in the event of a law entailing the disbursement of funds on the budget, it should be applied as of the following year in order to make the necessary allocation to it), However, the internal system of the Council of Representatives and in Article (130) is the one who placed a restriction on the authority of the Council to amend financial bills and includes the draft general budget law or any other law that imposes financial burdens on the government that the government did not mention in its projects sent to the Council of Representatives, exemplified by the obligation to take the opinion of the Council of Ministers when making these amendments and for the reasons

mentioned above. Since the aforementioned restriction was not a constitutional provision, but rather was stated in the internal system of the Council of Representatives, and that an exception was made to the original, so it must be adhered to from both the substantive and formal points of view. From a formal point of view, this restriction may not be pushed by anyone other than the government as a whole, represented by the Council of Ministers, and all this is in respect of the principle of separation of powers, and respect for the boundaries drawn by the constitution for the competencies granted to each of the authorities, which it is the responsibility of the constitutional judiciary to maintain and protect each authority from overstepping. Other authorities are within their jurisdiction or interfere with it. Since everything that the plaintiff (the Minister of Finance / being in his capacity) relied on in his lawsuit is related to the constitutional powers of the Council of Ministers, the court did not find a constitutional or legal text allowing the Council of Ministers to delegate any part of its competencies to the Ministry of Finance, and the legal employee who instituted this case was not an agent of the Prime Minister / being in his/her capacity so the plaintiff/ being in his capacity has lost the adversarial capacity that qualifies him to institute this case, because the litigant, as defined by the Civil Procedures Law No. (83) for the year 1969, amended in Article (4) thereof (who is the one whose approval entails a judgment on the estimation of the issuance of his approval), and since it is the approval of the Minister of Finance to take his approval by the Council of Representatives to conduct these amendments or not shall have no effect on the case and shall not result in any judgment. Therefore, he loses that capacity and cannot be a litigant in the case, and since the litigation, if it is not directed, the court decides, even on its own, to reject the case without entering into its basis based on the provisions of article (80/1) of the Civil Procedures Law No. (83) of 1969 amended. For all the foregoing and the request, the FSC decided the following:



First: Rejecting the claim of the plaintiff, the Minister of Finance/ being in his capacity because the litigation was not directed.

Second: Charge the plaintiff/ being in his capacity the fees, expenses, and attorney's fees for the defendant's representative, the Speaker of the Council of Representatives/ being in his capacity Legal Counsel Haitham Majed Salem and legal employee Saman Mohsen, an amount of 100,000 one hundred thousand dinars distributed according to the law. The ruling was issued by unanimous, decisive binding on all authorities based on the provisions of Article (94) of the Constitution of the Republic of Iraq for the year 2005 and Articles (4 and 8/1) of the Civil Procedure Code No. (83) of 1969 as amended and Article (5) of the FSC's Bylaw No. (1) for the year 2005 and publicly understood on 26/Dhul Qi'dah/1442 coinciding with 7/ July/2021.

Signature of  
The president

**Jasem Mohammad  
Abod**

Signature of  
The member

**Samir Abbas Mohamed**

Signature of  
The member

**Ghaleb Amer Shnain**

Signature of  
The member

**Haider Ali Noory**

Signature of  
The member

**Haidar Jaber Abed**

Signature of  
The member

**Khalf Aihmad Rajab**

Signature of  
The member

**Ayoub Abbas Salih**

Signature of  
The member

**Abdul Rahman Suleiman  
Ali**

Signature of  
The member

**Diyar Muhammad  
Ali**