

Republic of Iraq  
Federal Supreme Court  
Ref. 306 / federal /2023



Kurdish text

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The Federal Supreme Court (F S C) has been convened on 27/12/2023 headed by Judge Jassim Mohammed Abood and membership of Judges Sameer Abbas Mohammed, Ghaleb Amir Shunain, Khalef Ahmed Rajab, Hayder Ali Noori, Hayder Jaber Abid, Ayoob Abbas Salih, Abdul Rahman Suleiman Ali, and Dyar Mohammed Ali who are authorized in the name of the people to judge and they made the following decision:

The Plaintiff: Abdul Rahman Abdulla Suleiman.

The Defendant: President of Federal Board of Supreme Audit/ being in this capacity – his agent, the official jurist Ammar Saleem Hashim

### **The Claim**

The plaintiff claimed that on 10/4/2023, the Employees' Justice Court issued Decision No. (4229), which stipulates that profit entitlements will not be paid until the final accounts for the years (2020, 2021, and 2022) are completed, which must end with the end of each fiscal year, in contravention of the Financial Management Law No. (6) of the amended year 2019, so this court was asked to rule obligating the defendant to complete the final accounts for the financially ended years (2020, 2021, and 2022) within four months, or a period determined by the court, and to charge him the fees and expenses, the case was registered with this court under the number (306/Federal/2023), and the legal fee was paid for it, and the defendant was notified of its petition and documents following Article (21/First and Second) of the internal regulations of the Federal Supreme Court No. (1) of 2022. Due to the lack of an answer, a date was set for hearing the case without pleading following Article (21/Third) thereof, the court was formed and the case began to be heard, the court scrutinized the plaintiff's requests and substantiations and reviewed the request for relief submitted by the defendant's agent dated 12/20/2023, attached to the case file, and since the court completed its audits, the end of the minutes has been made clear and the court issued the following ruling:

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**The decision:**

Upon scrutiny and deliberation by the Federal Supreme Court, it was noted that the summary of the plaintiff's case (Abdul Rahman Abdullah Suleiman) is the ruling obligating the defendant, the head of the Financial Supervision Bureau, in addition to his job, to complete the final accounts for the years (2020, 2021, 2022) within four months, or a period that the court shall determine the fees and expenses for the reasons stated in the above-mentioned lawsuit petition, this court believes that the condition for a constitutional lawsuit to be accepted is that it be brought against a defendant whose dispute is settled, that his confession should result in a ruling appreciating the issuance of a confession on his part, and that he be adjudicated or obligated to do something based on the fact that the lawsuit is proven, in accordance with what is required by Article (4) of the Civil Procedure Law No. (83). of the amended year 1969, like all other civil lawsuits, and since preparing the final account is one of the tasks of the Council of Ministers in accordance with Article (80/Fourth) of the Constitution of the Republic of Iraq for the year 2005, its approval is within the jurisdiction of the House of Representatives based on Article (62/First) of the Constitution itself, because the Financial Supervision Bureau is one of the independent bodies associated with the House of Representatives based on Article (103/First and Second) of the Constitution, so its dispute is not directed, and since the dispute if it is not directed The court rules to dismiss the lawsuit, even on its own initiative, without entering into its basis. Therefore, this lawsuit is subject to dismissal due to lack of litigation, based on Article (80/1) of the Civil Procedure Law. Accordingly, the Federal Supreme Court decided to rule as follows:

First: The claim of the plaintiff, Abdul Rahman Abdullah Suleiman, was rejected because the dispute was not directed against the defendant.

Second: Charge the plaintiff with the fees, expenses, and advocacy fees of the defendant's agent/ being in this capacity an amount of one hundred thousand dinars will be distributed according to the law.

The decision has been issued unanimously, final, and binding according to the provisions of Articles (93 and 94) of the Constitution of the Republic of Iraq for 2005 and Articles (4 and 5) of the FSC's law No. (30) for 2005 which was

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amended by law No. (25) for 2021. The decision has been edited in the session dated 13/Jamada Al-Akhir/1445 Hijri coinciding with 27/December/2023 AD.

**Judge**

**Jassim Mohammed Abbood**  
**President of the Federal Supreme Court**