



The Federal Supreme Court (F.S.C.) convened on 14.9.2021 headed by Judge Jasem Mohammad Abbood 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 plaintiffs:

1. Taher Qadir Hussain
2. Bakhtiar Hassan Qadir
3. Yusuf Jaafar Khalifa
4. Kanir Mouloud Rasul
5. Hesho Haider Omar De Ruwesh
6. Nazdar Mulla Musa Muhammad
7. Qadriya Muhammad Rasul
8. Hama Ali Muhammad Ahmad Wali
9. Omar Abd al-Salam Muhammad
10. Nawzad Alaeddin Nouri
11. Muhammad Saeed Ahmad
12. Karzan Abd al-Karim Ahmad
13. Biston Karim Rahim
14. Gru Rida Majeed
15. Abdullah Karim Amin
16. Robak Ismail Lau Ahmad
17. Muhammad Khader Abdallah
18. Latif Muhammad Darwish Hussein
19. Omid Muhammad Salih Karim
20. Kamran Muhammad Jaafar
21. Ali Muhammad Darwish
22. Othman Muhammad Abdullah
23. Ali Saeed Karim
24. Haha Roda Anwar Hama Rah St.
25. Nisreen Hama Amin Karim
26. Keh Zal Hassan Mamand
27. Samra Aziz Shukr
28. Shorsh Muhammad Amin
29. Omar Muhammad Yunus
30. Beh Khayar Othman Faraj
31. Omar Hama Qadir
32. Ronak Ahmed Hussein
33. Sherine Abdel Qader
34. Ismail Ahmad

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Hussein 35. Nasreen Hama Karim Hama 36. Bilal Muhammad
Abdullah 37. Karwan Karim Mohammed 38. Fareeq Ali Mahmoud
39. Abdullah Mohammed Saleh 40. Shalier Hama Rashid Hussein
41. Salar Saber Rashid 42. Fareeq Kareem Saeed 43. Abu Bakr
Ahmed Hama Amin 44. Azad Mahmoud Qader 45. Khaled Majid
Saleh 46. Khaled Siddiq Muhammad Kareem 47. Mehriban Ali
Hussein 48. Saman Ali Saleh 49. Aalan Mahmoud Muhammad 50.
Bistun Kamal Mustafa 51. Jaro Khader Salman 52. Abd al-Rahman
Faki Muhammad 53. Shakul Akram Hama Lau 54. Burhan Ahmed
Abdullah 55. Shawan Asaad Qader 56. Dima N Ahmed Karim 57.
Muhammad Ahmad Salih 58. Abed Hussein Muhammad Amin 59.
Shah Wa Nam Muhammad Ahmad 60. Sarah Hama Saeed 61.
Alon Jamal Hussein 62. Hewa Muhammad Abbas 63. Hewa Omar
Ahmed 64. Beh Khyar Hassan 65. Aram Mahmoud Maarouf 66.
Jabbar Hama Ali Ahmed 67. Najmuddin Mohieldin 68. Azad
Mustafa Karim 69. Azad Hama Faraj Karim 70. Arra Ahmed
Rahim 71. Delsuz Shafiq Khalaf 72. Delsuz Asaad Ahmed 73. Idris
Hassan Ghafoor 74. Sazan Ahmed Mohieldin 75. Aram Kaka Rash
Karim 76. Mahdi Karim Sharif 77. Dana Bakr Ali 78. Karzan
Shihab Hussein 79. Sorour Karim Saeed 80. Aso Muhammad
Siddiq Sadiq 81. Samia Reda Muhammad 82. Jabbar Sattar
Suleiman 83. Rebwar Mahmoud Mustafa 84. Ibrahim Abdullah
Muhammad 85. Jamila Abdul Qader Muhammad Amin 86. Dara
Saeed Ismail 87. Salem Ali Saleh 88. Diary Ahmed Muhammad 89.

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Anwar H Sun King Agha 90. Kamal Muhammad Sheikh Samad 91. Maarouf Abdul Karim Saleh 92. Amira Nasrallah Malik 93. Azad Saber Mahmoud 94. Kilas Rasul Ahmad 95. Omar Hama Ali Ali 96. Zanna Hussein Qadir 97. Awezan Ali Hama Aziz 98. Hemin Mustafa Ahmed 99. Luqman Laeq Saleh 100. Hassan Suleiman Hassan 101. Bakr Sharif Mahmoud 102. Aziz Mahmoud Qader 103. Ahmed Faqi Muhammad Mustafa 104. Ali Maarouf Mahmoud 105. Rostam Hama Amin Qaytoli 106. Muhammad Ali Qarah Man 107. Baban Jaafar Hama 108. Haha Lashaw Abdul Fattah Kaka Abdullah 109. Khalil Muhammad Amin Aziz 110. Keh and Sasa R. Abdullah Saleh 111. Awat Hama Jazaw Kaka Khan 112. Mahmoud Fateh Arif 113. Miqdad Abdul Sattar Muhammad 114. Dilshad Talib Hama 115. Asaad Muhammad Ahmad 116. Karwan Mustafa Hama 117. Kawthar Saleh Rasoul 118. By Freen Muhammad Fathallah 119. Abu Bakr Majeed Maarouf 120. Azad Saber Rashid 121. Hassan Hama Amin Marf 122. Omar Abdullah Asaad 123. Jia Mohsen Qadir 124. Clauer Siddiq Syed Kul 125. Omar Ahmed Ismail 126. Hardy Abbas Muhammad 127. Nyan Othman Muhammad 128. Atta Qadir Hama Faraj 129. Joan R. Haim Qadir 130. Yusef Muhammad Salih 131. Nakhsha Tawfiq Fathallah 132. Mahabad Abdullah Hama Kohar 133. Soma Hama Salih Amin 134. Yahya Neh and Zahra Ali 135. Joan Kameh Ran Ali — Their attorneys are Aras Qadir Saleh and Bakr Hama Siddiq Arif and Karzan Abdel-Fadil Tawfiq, Othman Siddiq Khaled, Latif

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Mustafa Amin, Ary Jaza Mahmoud, Shoukhan Hama Rashid Ahmed, Cardo Reda Majeed, Suhaib Arif Abdullah, Bakhtiar Hama Saeed, Ashwaq Najeeb Abdullah, Yadkar Abdullah Hussein, Muhammad Abdullah Othman, Imad Hamid Ali, and Shadar Hassan Ismail.

The defendants:

1. The Federal Minister of Finance / in addition to his post - his deputy, the legal employee Jamal Ali Hussein.
2. The Minister of Finance of the Kurdistan Regional Government / in addition to his post - his deputy, the legal employee Dawlar Rajab Hussain.

The claim:

In the lawsuit, the plaintiffs claimed, through their attorneys, that a large segment of the people of the region was subjected to injustice and unfairness due to the financial policy of the federal and regional governments, which led to the deprivation of the employees' segment of a decent living because of the two governments represented by the defendants' refusal to pay their due salaries for several months in the past years and the failure to pay their salaries for the current year on time in contrary to the provisions of the amended Civil Service Law No. (24) of 1960, and the legal reasons for raising this case are:

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First: The Federal Budget Law No. (1) of 2019 was published in the Iraqi Gazette, issue No. (4529) in 11/2/2019, and Articles (9/First) and (10/Second/C) of it set the Kurdistan Region's share, including the region's employees' compensation, and obligate the first defendant to allocate it and send it to the second defendant after obtaining the approval of the Federal Prime Minister.

Second: The aforementioned law has a retroactive effect from the date of January 1, 2019, based on the text of Article (71) of it.

Third: The first defendant stated on more than one occasion to the audio-visual media that the budget law was implemented as of January and the Kurdistan Region's share, including the salaries of the region's employees, was sent in full without any shortage, but the region's employees, including the plaintiffs, did not receive their salaries for the past several months. Whereas the Federal Supreme Court is the highest in Iraq and its decisions are final and binding on all authorities, federal and local in the region and governorates, and because it is a protector of the constitutional rights of all citizens in all parts of the country, including the right to a decent life and equality in accordance with Articles (14, 15 and 22/first) Therefore, the plaintiffs requested the Federal Supreme Court to call upon the defendants to plead and decide in this case arising from the application of the Federal Budget Law for 2019 based on Article (93/Third) of the Constitution, which relates to the daily sustenance of the plaintiffs' families and the families of thousands of employees in the Kurdistan Region and obligating the defendants to pay their

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salaries for the past months that were not received by them according to the Federal Budget Law for 2019. The case was registered with this court in the number (79 / federal / 2019) and the legal fee was collected for it in accordance with the provisions of Article (1/ third) of the rules of procedure of the Federal Supreme Court No. (1) for the year 2005, and informs the defendants of its petition in accordance with the provisions of Article (2/first) of the aforementioned bylaw. The agent of the first defendant/ in addition to his post in the answer draft dated 27/8/2019, which includes that his client's department has launched the payment of salaries for Kurdistan Region employees in accordance with the provisions of Paragraph (C) of clause (Second) of Article (10) of the Federal General Budget Law for the fiscal year 2019 No. (1)) for the year 2019 and the months from January to July 2019 (i.e. until the date of filing this lawsuit) according to letters numbered (958) on January 15, 2019, and (3320) on February 13, 2019, and (5416) on 11/3/2019 and (8751) on 17/4/2019 And (10990) on May 14, 2019, and (13264) on 06/16/2019 and (16350) on 7/23/2019. As for the issue of paying the salary of each of the region's employees and handing it over to him, this falls within the scope of work and responsibility of the competent departments in it and has nothing to do with his client/in addition to his post. For the reasons mentioned, the attorney of the first defendant the Federal Minister of Finance / in addition to his post requested to dismiss the plaintiffs' suit and charge them all expenses and fees. The second defendant, the Minister of Finance in

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the Kurdistan Regional Government, in addition to his post, responded with the answer draft contained with the letter of the Kurdistan Regional Government's representation in the number (774 dated 6/19/2020), which included that the amounts funded by the Federal Ministry of Finance for the period from 1/1/2019 to 23 /7/2019 are (7) payments according to the letters issued by the Federal Ministry of Finance (the same which was submitted by the first defendant's agent with his answer draft), and the total of these payments is (3,172,100.930,000) three trillion, one hundred and seventy-two billion, one hundred million nine hundred Thirty thousand dinars. And that these amounts were not sufficient to cover salaries, but were supplemented by the local revenues of the region. The Ministry of Finance and Economy / Kurdistan Regional Government at the beginning of 2019 paid (7) seven salaries to the employees of the Kurdistan Region until 28/7/2019 and every (30) day, including approximately (5,881,429,339,000) five trillion, eight hundred and eighty-one billion, four hundred and twenty-nine million, three hundred and thirty-nine thousand dinars. As for the delayed salaries, they go back to (3) three months of 2018, which were postponed at the time due to the suspension of funding (the salaries of the region's employees' entitlements) by the Federal Ministry of Finance. And that the Ministry of Finance and Economy / Kurdistan Region of Iraq is fully prepared to pay the salaries of the employees of the Kurdistan Region, depending on the continuation of its funding by the Federal Ministry of Finance based on the Federal

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Budget Law in force. The attorneys of the plaintiffs responded with a draft dated (30/1/2020) in response to the two drafts of the defendants, which included the following:

First. The first defendant acknowledged sending the salaries, the subject of the lawsuit, in implementation of the Budget Law for the year 2019. As for his failure to pay the salary of every employee of the Kurdistan Region, this is a statement that is rejected and is not legally included and disclaims responsibility because one of the tasks of the Federal Ministry of Finance is to monitor the implementation of the budget in all parts of Iraq Including the Kurdistan Region, and the application of the budget law is monthly, so that part of it is allocated as compensation to employees, and it should be paid to them monthly on time.

Secondly. The second defendant admitted in the answer draft that he had received all his dues from the 2019 budget, including the compensation of the region's employees, so it was necessary to pay the salaries on time in full without delay, but the second defendant was late in paying the salaries for the months (January, February and March 2019) as he proceeded payment of salaries according to the 2019 budget, starting from April 2019. After completing the required procedures in accordance with the provisions of the aforementioned bylaw, a date was set for the pleading and notification of the parties to the case, in accordance with the provisions of Article (2/Second) of the aforementioned system, in which the court was formed. His attorney, the legal employee Jamal Ali Hussein, attended on behalf of

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the second defendant, and his attorney, the legal employee, Dolor Rajab Hussein/ Director of the Legal Affairs Department in the Ministry of Finance and Economy in the Kurdistan Regional Government, and the public pleading began. they repeat what was stated in the drafts of each of them and request the dismissal of the case on behalf of their clients for the reasons mentioned in the drafts of each of them mentioned above, and after the court has completed its audits and each party has repeated his previous statements and requests, and where there is nothing left to be said, It decided the conclusion of the pleading and issued the decision of the next judgment in public.

The decision:

Upon examination and deliberation by the Federal Supreme Court, it was found that the plaintiffs claimed that there is a large segment of the people of the region who were subjected to injustice and unfairness due to the financial policy of the federal and regional governments, which led to the deprivation of the employee segment of a decent living because of the two governments represented by the defendants refraining from paying their due salaries for several months in the past years, and the reasons for filing the lawsuit is that the Federal Budget Law for 2019 was published in the Iraqi Gazette newspaper the issue (4529) on 11/2/2019, as articles (9/first) and (10/second/c) of it specified the share of the Kurdistan Region, including compensation for employees of the region and the obligation of the first defendant to allocate it and send it to the second defendant after obtaining the approval of the Federal Prime

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Minister and that the aforementioned law has a retroactive effect from the date of January 1, 2019 based on the text of Article (71) of it, as stated by the first defendant on more than one occasion to the means of media, that the budget law has been implemented as of January and the share of the Kurdistan region, including the region's employees, has been sent in full without any shortage, but the region's employees, including the plaintiffs, have not received their salaries for several months past, so they requested to call upon the defendants to plead and decide in this case arising from the application of the Federal Budget Law of 2019 based on Article (93/Third) of the Constitution of the Republic of Iraq for the year 2005 and obligating them to pay their salaries for the past months that were not received by them according to the Federal Budget Law of 2019, The first defendant's agent argued that the Federal Ministry of Finance had paid the salaries of employees of the Kurdistan Region in accordance with the provisions of Paragraph (C) of clause (Second) of Article (10) of the Federal General Budget Law for the fiscal year 2019 and for the months from January to July 2019 that is, until the date of filing this lawsuit and according to the letters numbered (958) on 15/1/2019, (3320) on 13/2/2019, (5416) on 11/3/2019, (8751) on 17/4/2019 and (10990) on 14/5/2019 and (13264) on 16/6/2019 and (16350) on 23/7/2019. As for the issue of paying the salary of each employee of the region and handing it over to him, this falls within the scope of work and responsibility of the competent departments in it, and his client, in addition to his post, has nothing to do with that and asked to dismiss the case. As for the second defendant's attorney, in addition to his post, he replied that the sums of payment from the Federal Ministry of Finance for the period from 1/1/2019 to 23/7/2019 is seven payments according to

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the letter issued by the Federal Ministry of Finance (which is the same that was submitted by the agent of the first defendant, and the total of these payments is (3,172,100,930,000) three trillion one hundred and two seventy billion and one hundred million nine hundred and thirty thousand dinars, and these amounts were not sufficient to cover salaries but were supplemented from the region's local revenues. 30) days, approximately (5,881,429,339,000) five trillion, eight hundred and eighty-one billion, four hundred and twenty-nine million, three hundred and thirty-nine thousand dinars. As for the delayed salaries, it goes back to three months of 2018, which was postponed at the time due to the suspension of funding (the salaries of the region's employees' salaries) from the Federal Ministry of Finance, and that the Ministry of Finance and Economy in the Kurdistan Region of Iraq is ready to pay the salaries of the region's employees, depending on their continued funding by the Federal Ministry of Finance, so he requested to dismiss the case. this court finds that the competencies of the Federal Supreme Court were determined under Article (93) of the Constitution of the Republic of Iraq for the year 2005 and under Article (4) of the Federal Supreme Court Law No. (30) for the year 2005 amended by Law No. (25) for the year 2021 and came in clause (Third) of Article (93) of the Constitution (The Federal Supreme Court is concerned with the following: Third: to decide on cases that arise from the application of federal laws, decisions, regulations, instructions, and procedures issued by the federal authority. The law guarantees the right of each of the Council of Ministers, concerned individuals, and others, the right of direct appeal to the court) (Third) of Article (4) of the aforementioned Federal Supreme Court Law. Therefore, as the Federal Deputy Minister of Finance argued that the Ministry of

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Finance paid the salaries of the region's employees based on the text of Article (10/Second/C) of the Federal General Budget Law No. (1) of 2019 and in accordance with the books mentioned in its regulations dated August 27, 2019, and for the months From January to July 2019, i.e., until this lawsuit was filed and the second defendant's attorney acknowledged that, and the plaintiffs' attorneys acknowledged that and explained that the reason for filing the lawsuit was against him, given that monitoring the implementation of the budget throughout the Republic of Iraq is one of the tasks of the Federal Minister of Finance, including the Kurdistan Region Iraq. This court finds that the failure of the Minister of Finance and Economy in the Kurdistan Regional Government to pay the salaries of the region's employees after he received them from the Federal Ministry of Finance, the consideration of that is outside the jurisdiction of this court, given that its jurisdiction is limited as stated in Clause (Third) of Article (93). Of the Constitution and Clause (Third) of Article (4) of the Law of the Federal Supreme Court (with decisions, regulations, instructions and procedures issued by the federal authority), and because the Ministry of Finance and Economy in the regional government is not one of the federal authorities stipulated in Article (47) of the Constitution, which stipulates that (The federal authorities consist of the legislative, executive and judicial authorities that exercise their powers, and their tasks based on the principle of separation of powers) accordingly, the consideration of the case is outside the jurisdiction of the Federal Supreme Court. Ali Hussein and Dawar Hussein Rajab, an amount of one hundred thousand dinars, to be divided equally between them in accordance with the law. Based on Articles (93/Third) and (94) of the Constitution of the Republic of Iraq for the year 2005 and Articles

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(4/Third) and (5/Second) of the Federal Supreme Court Law No. (30) of 2005 as amended by Law No. (25) of 2021, and I understand Publicly on 6/Safar/1443 AH corresponding to 9/14/2021 AD.

Signature of
The president

**Jasem Mohammad
Abbood**

Signature of
The member

**Sameer Abbas
Mohammed**

Signature of
The member

Ghaleb Amer Shnain

Signature of
The member

Haidar Jaber Abed

Signature of
The member

Haider Ali Noory

Signature of
The member

Khalaf Ahmad Rajab

Signature of
The member

Ayoub Abbas Salih

Signature of
The member

**Abdul Rahman
Suleiman Ali**

Signature of
The member

Diyar Muhammad Ali

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