

The Principle Of Public Budget Transparency In The Republic Of Iraq Constitution For The Year 2005: A Comparative Study

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Abstract

Transparency is a living expression of the ideal application of honesty in our lives before it becomes a criterion for evaluating the performance in public and private institutions. This study probes the Iraqi and German constitutional systems regarding the direct stipulating of transparency in their Articles. This study follows the content analysis approach to investigate the principle of public budget transparency and analyze the relevant texts of the constitution of the Republic of Iraq for the year 2005. The study also compares the constitutional organization of the principle of budget transparency in the Iraqi constitution and the constitutional organization of the principle of budget transparency in German Basic Law. Findings showed that even if the constitutions do not explicitly stipulate on the principle of transparency of the general budget as a constitutional principle, transparency is implicitly derived from the principles of democracy. The Constitution of the Republic of Iraq (Article 61) was keen to stipulate the transparency of the general budget in the procedures of budget legislation, implementation and mentoring it. Likewise, the German constitution on Article (43) stipulates the right parliament to oversighting the budget.

Keywords: General budget, German constitution, Iraqi constitution, legislator, principle of transparency.

Introduction

Considering the principle of public budget transparency as a constitutional principle does not require an explicit text on it in the text of the constitution, but it can be implicitly deduced from the rest of the texts. Yet, what matters is how the constitution organizes the process of applying the principle of budget transparency, which is intended to enable individuals to observe the general budget by announcing the stages of its preparation and legislation and the stages of implementing and monitoring the budget.

Research significant

Transparency is addressed in this study due to the lack of studies at the national level that explain the principle of transparency of the public budget in the Iraqi constitution compared to the importance of explicitly stipulating it in the text of the constitution. Transparency is an important principle to be stipulated when preparing the general budget constitutionally in a way that achieves its true purpose. The significant of this study stems from the importance of transparency and the public interests it achieves. It aims to serve individuals and increases their confidence in government actions and methods of managing financial resources and allocating expenditures.

Research problem

The research problem is represented in the following question:

Does the constitution of the Republic of Iraq for the year 2005 explicitly stipulates the principle of transparency of the federal public budget? Or can it be implicitly deduced from the relevant texts?

Research scope

This study investigates the constitutional texts of the Iraqi constitution for the year 2005, which referred to the principle of transparency of the public budget, in comparison with the German Basic Law of 1949, as well as addressing the texts of Iraqi laws that regulate the transparency of the general budget. The study also addresses the opinions of jurists related to the subject under the study.

Methods

This research study obtains the content analysis approach to study the principle of public budget transparency and analyze the relevant texts of the constitution of the Republic of Iraq for the year 2005. The study also compares the constitutional organization of the principle of budget transparency in the Iraqi constitution and the constitutional organization of the principle of budget transparency in German Basic Law.

Literature Review

Principle of public budget transparency

The principle of transparency refers to the need for people to be informed of the general policy of the state, and how those who hold power manage its joints (Woheish, 2019). Transparency is also defined as a system and mechanism for revealing and disclosing the institutional structure, objectives and activities to stakeholders in an effort to get rid of corruption by exposing them and judging those responsible accountable about it (Abdulatif & Abid, 2020). These definitions indicate that transparency is not just an information about a specific work, but also achieves the goal of disclosing the work to achieve individuals' confidence in it. General budget is defined as a plan that includes a detailed estimate of the state expenditures and revenues for the coming period, and this estimate is made in light of the goals that the state seeks to achieve (Al-Janabi, 2017). The budget can be defined from an economic point of view, as the allocation of resources and their distribution among the various needs and public purposes. The scope of budget is the government sector in areas of production and distribution (Al-Ali, 2009).

Likewise, the public budget transparency is defined as informing the public about the state perception regarding its management of financial resources, which would increase the participation and efficiency of public spending in accordance with the actual needs of individuals (Abdel-Azzawi, 2020). The concept of transparency is connected with the transparency of general budget stages of its legislation, implementation and controlling. It requires that there be written documents available to the public and announced by means that can be accessed easily.

Transparency also requires making the reports prepared by the computational auditor as well as the reports of the competent legislative committees available to the public. The availability of such data allows citizens and civil society organizations to review the financial allocations for those who deserve it as well as subsequent expenditures, which usually leads to exposing fraud and corruption and increasing citizens' confidence in public budgets (Ali, 2014). The general budget is issued by an annual law approved by Parliament, and it is one of the very important laws. Yet, the delay in issuing such law causes the state institutions to stop working. This negatively affects the services provided by the state and its inability to satisfy the general needs of individuals. Such decisiveness stems from the importance that general budget plays in organizing economic policy and the financial aspects of the state. Therefore, the stages of general budget legislation, its implementation, and monitoring of its implementation should be subjected to the principle of transparency. Individuals can review the state revenues and expenditures in a smooth and clear manner, and then achieve the purpose of this constitutional principle.

The general budget represents a tool of the state financial policy by which the state resources are determined. Therefore, the general budget affects the economic life of the state, and this is reflected in the financial ability of individuals, their standard of living, and the extent of general welfare that they enjoy. Individuals have the right to review the executive interests and projects that have been The state resources are spent on, and among these resources are the taxes that were extracted from them (Radhi, 2021a).

Iraq recently suffers from inflated financial resources with the issuance of annual budgets that suffer from deficits. This calls on individuals to question the many aspects of spending that the huge amount of financial resources failed to cover. It requires true transparency to combat the problem of financial corruption and unjustified spending on projects that do not benefit individuals that our country suffers from. It is possible through transparency to achieve rationality in spending, and it is intended to eliminate financial waste by the government and to provide means that contribute to spending revenues in a way that serves the people and achieves the public interest (Abdulatif & Abid, 2020).

Stipulating the principle of transparency in the constitution receives great interest globally due to the increasing awareness of the necessity of the declaration which is related to the principle of transparency of the general budget. This informs and ensures that all segments of society of the reality of the financial conditions that are reflected in the general budget. Furthermore, this strengthens and consolidates the control of public opinion. The importance of public budget transparency is represented in the following aspects:

1. ***Economic importance:*** The transparency of the public budget has an economic necessity represented in its contribution to achieving financial discipline and controlling spending. It also helps ensuring that spending takes place on important areas that benefit the people. Therefore, the state is not completely free in public spending, but there are limits that must be adhered to.

2. ***Political and legal importance:*** Since transparency is one of the necessary factors in achieving monitoring of government actions by the representatives of the people through parliamentary oversight or by the people directly (Abdel-Azzawi, 2020). Therefore, transparency contributes to holding the government accountable and achieving confidence in the financial policies that it follows. This requires the existence of a mechanism that achieves the periodic and continuous publication of the general budget to expand the circle of participation in following up and holding the government accountable. Such accountability must be done through the official media of the government and official newspapers accredited to publish regulatory administrative laws and decisions (Hammad & Al-Asafi, 2022).

The objective of public budget transparency

The goal of public budget transparency is to remove ambiguity of the general budget. Transparency also requires announcing the budget to clarify it for individuals. It is widely accepted that hiding such information weakens the spirit of belonging among state employees, and that clarifying financial information for citizens increases their confidence in government (Abdel-Azzawi, 2020).

The principle of public budget transparency is a fundamental principle for building a cohesive and democratic society governed by constitutional authorities that respect the rights and freedoms of individuals. The principle of budget transparency is an essential means to fight financial corruption, which in turn is reflected in contributing to develop the country. It also achieves the public interest. Likewise, budget transparency is one of the most important means that countries adopt to confront the problems of corruption and tyranny of authorities and the negative effects that occur. Thus, a global trend has recently emerged to perpetuate the principle of budget transparency and emphasize its declaration in the body of the constitution (Abdulatif & Abid, 2020).

The public budget transparency aims also to improve the efficiency of financial management and to enhance legitimacy and political participation, which represent legitimate concerns of the public interest. Announcing the general budget information to the public involve them in the general budget and not monopolizing the information only on the governing bodies. Publishing budget achieves accountability and enhances the legitimacy and acceptance of individuals with the actions undertaken by the government. It also achieves public knowledge that is part of the principle of democracy. This is what the Federal Constitutional German Court stated in its decision stating that the principle of transparency of the federal budget is applied as a general aspect of democracy (<https://www.servat.unibe.ch/dfr/bv131152.html>).

Some researchers (e.g., Abdulatif & Abid, 2020) believe that one of the reasons for the great economic growth is the ability of companies and entities to make the information available across international borders through various modern means. Does the opposite occurs, i.e. the absence of transparency, this leads to problems that cause financial weakness for these companies and thus lead to major financial crises. On the contrary, adherence to transparency reduces the occurrence of economic crises because it contributes to the treatment of many problems before they occur or their extent expands (Al-Fathallah & Al-Jajawi, 2014). At the state level, the transparency of the general budget achieves an expected economic growth for the state, because it represents a means to detect financial problems before they occur (Radhi, 2021b).

The principle of transparency plays a role in combating financial and administrative corruption through the mechanisms adopted in publication. It is the responsibility of the executive authority to keep the people informed of information related to executive performance, which is directly related to their lives. The most important information is the one related to the implementation of the state general budget. However, this does not mean the absence of the legislative authority in achieving the transparency of the general budget. On the contrary, the role of legislative authority is important and essential in disclosing information related to the general budget. This leads us to an important conclusion, which is that the duty of transparency lies with all governing bodies in the state. The publicity of financial budget information represents the goal of the principle of transparency in order to eliminate the manifestations of the country secret administration. This secret administration was characterized as a mysterious administration and generalization prevailed about the people. Similarly, the publicity of information is linked to the right of individuals to access and view information. Thus, this publicity reinforces other rights provided for by the Iraqi constitution of 2005 (Radhi, 2021c).

In order for the people to enjoy a good environment for peaceful coexistence away from racial discrimination and the elimination of financial and administrative corruption makes the principle of transparency of the public budget one of the principles of democracy and good governance (Woheish, 2019).

Transparency contributes in achieving comprehensive development, improving the quality of work, and consolidating values that fight corruption. It publicly presents information through which defects in performance can be easily detected, whether this work is issued by the executive, legislative, or judicial authority. Transparency also contributes in organizing work, reducing effort and achieving speed in accomplishment. Thus, it is an important principle that requires explicit text in the constitution (Abdulatif & Abid, 2020).

The transparency of the general budget is not only achieved during announcing the related executive actions, but it is also required in advanced stages of preparing the budget and its legislation. The announcement highlights the processes of corruption and deviation in the legislative authority, which are among the important authorities in the state. Yet any deterioration in the performance of the authority may lead to a waste of many rights, by issuing laws that are unfair to individuals, even if they are in conformity with the constitution, or harm the public interest of the state. The principle of transparency of the general budget leads to subjecting the government and the administrative bodies responsible for implementing the budget to financial control. Such control is not performed by specific agencies only, but individuals can exercised it, and this control is not practiced only at the stage of implementing the budget, but it can be exercised on the process of preparing a project of the general budget. If there is sufficient transparency on the items and contents of this project, it results in avoiding errors that may occur during the implementation of the budget (Al-Fahdawi, 2020), and it preserves the state funds in a manner that secures their spending in the interest of the people (Kadim, 2022).

The constitutional regulation of the principle of public budget transparency

The Iraqi constitution of 2005 did not expressly stipulate the principle of transparency of the general budget as a constitutional principle. Similarly, the financial constitution of the German Basic Law of 1949 in Article (104a-115), did not explicitly refer to the principle of transparency of the general budget. However, this does not mean that the transparency of the public budget is not implicitly stipulated in these constitutions. Hence, the public budget is

announced through the participation of parliament in preparing and monitoring the general budget, which is regulated according to constitutional texts.

Constitution of the Republic of Iraq in Article (63) states: (First: The sessions of the Council of Representatives shall be public unless it deems otherwise necessary. Second: The minutes of the sessions shall be published by the means that the Council of Representatives deems appropriate). According to this article, the Iraqi Council of Representatives (COR) practices its work with complete transparency, as the constitution requires that the sessions of COR be public. This is the original while the sessions can be held confidential in case of necessity only. Likewise, the minutes of the Parliament's sessions, including reports and actions that take place during the Council's session, are published in the media that the COR determines and approved for publication.

Likewise, the legislation of laws is among the basic competencies of the Iraqi COR that it exercises under Article (61/First) of the Constitution, including the legislation of the general budget law, but the Constitution of the Republic of Iraq has regulated the general budget legislation and its importance in another constitutional text, as Article (62) of the constitution states, (First: The Council of Ministers presents the draft law on the general budget and the final account to the Council of Representatives for approval. Second: The Council of Representatives makes transfers between the sections and chapters of the general budget, and reduces the total amounts thereof. The council may, when necessary, propose to the Council of Ministers an increase in the total amounts of expenditures). Under this article, the Council of Ministers is responsible for presenting the draft general budget law, and it is thus the exclusive competence of the Council of Ministers to prepare the budget as an integrated project to be submitted to the COR for approval. The Council of Ministers is also responsible for submitting the final account to the COR for approval, and the final account is defined as the sum of the actual revenues and expenditures that the executive authority has collected or spent, and it is presented to Parliament, accompanied by documents that allow Parliament to ensure that implementation is consistent with relevant legislation (Ahmed, 2012).

According to Article (62), the Iraqi COR exercises over the budget a subsequent control that includes all the results of the general budget. the Iraqi COR exercises this monitoring after implementing the budget, by examining and approving the final account, and through the committees it owns within the Council. The Minister of Finance is concerned with preparing the annual final accounts and submitting them to the Office of Financial Supervision which prepares an oversight report on the final accounts. Next the Council of Ministers must submit them to the COF for approval (Jassem & Al-Mukhtar, 2016).

In fact, in Iraq, it is noted that the Council of Ministers is not committed to submitting the final accounts to the COR, and therefore it commits a constitutional violation when not submitting the final accounts annually to the COR for approval(Hamdi, 2022). The role of the Iraqi COR is not limited to approving or rejecting the draft, that is, merely voting on it. Rather, according to the constitution, the COR has some powers regarding the draft federal budget, represented in making transfers between the sections of the chapters of the draft general budget law. Likewise, the COR has the right to reduce the total amounts of the general budget. However, the COR does not have the authority to increase the amounts contained in the budget, as it is not entitled to assign the government sums of money that it has not explicitly added in the draft general budget. When necessary, the COR can propose to the Council of Ministers an increase in the total amounts of expenditures, but the government must agree on this increase in the amounts of the general budget.

Due to the important role of the COR in approving the draft general budget, the Iraqi constitution stipulates in Article (57) thereof that the Council of Representatives enjoys an annual session of eight months divided into two legislative terms. The session of the House of Representatives in which the draft budget is presented does not end until the budget is approved. However, it is observed realistically in Iraq that the executive and legislative authorities are lagging behind in approving the general budget law and not adhering to the constitutional deadlines that must be followed for approving the budget law. This causes the disruption of many projects that require annual allocations and which are in the interest of citizens. Yet, this obstruction and negligence by these the authorities indicate the failure of government policies in the years that accompanied the failure to approve the general budget. Some other obstruction occurred due to the security crises the country went through. This, also does not absolve the ruling authorities from responsibility as a result of their failure to do so.

The German Basic Law (Article 110) regulates the process of federal budget legislation by the Federal Parliament. The transparency is enhanced by reviewing and discussing the provisions of the draft general budget law in Parliament. This discussion leads to informing the people of budget affairs, as well as informing them of the political conflicts that occur and the viewpoints of political parties that support government and opposition political parties.

The oversight exercised by Parliament as part of its representative competence. The COR as a representative of the people informs them of the implementation of the general budget by the government and thus achieves the goal of transparency. The Iraqi constitution adopts the parliamentary system of government, based on the duality of the presidency of the executive authority and the principle of balance and cooperation between the authorities (Article 1).

In this system, parliament is granted important oversight means to monitor the practice of executive work. The Iraqi COR is concerned with oversight over the work of the executive authority under Article (61/2) of the Constitution which is practiced through a set of oversight means, including the right to direct Parliamentary questions (Obaid & Salman, 2017) according to (Article 61, Paragraph Seventh/A) of the constitution, which stipulates (a member of the House of Representatives may address to the Prime Minister and the Ministers questions on any subject within their competence. Yet, each of them has to answer to the questions of the members, and the enquirer alone has the right to comment on the answer). Therefore, the purpose of parliamentary questions is to obtain information that helps the deputy in the Iraqi COR to perform his oversight and legislative work (Al-Tabtabaei 1987). Thus, the members of the executive authority have a duty to answer these questions (Talib & Mahdi, (2019).

The Iraqi COR has the right to hold the general discussion between its members on a subject that concerns the public interest under Article (61/seventh/b) of the constitution that states (it is righteous if twenty-five members at least from the members of the House of Representatives, to raise a general issue for discussion to clarify the policy and performance of the Council of ministers or one of the ministries. Such issue is presented to the head of the House of Representatives. Then the prime minister or ministers specifies an appointment to attend before the House of Representatives for discussion).

The constitution clarified the purpose of the discussion to clarify the policy and performance of the Council of Ministers or one of the ministries. Likewise, the COR also has

the right to interrogation them under (Article 61/ Paragraph Seventh/c) of the constitution that provides for a member of the COR, and with the approval of 25 members, to direct an interrogation to the Prime Minister or the ministers, to hold them accountable in the affairs that fall within their competence. Yet, the discussion is not taking place in the interrogation until the passing of seven days at least since its presentation.

The interrogation means that the government holds accountable for violating the law and its negligence in its actions (Al-Azmi, 2019). This method is described by jurisprudence (Bishr & Jassim, 2011) as the most serious control mean because it may lead to the approval of individual or solidarity political responsibility of the members of the government and which results in withdrawing confidence (Shubar, & Al-Jarrahi, 2015).

In Germany, the means of oversighting are the parliament's right to ask questions, which is based on Article (43) of the German Basic Law, as well as the parliament's right to investigate under Article (44) of the Basic Law. However, there is a monitoring method specialized in monitoring the implementation of the general budget in Germany which is stipulated in the Basic Law in Article (114/1) thereof. It is represented in the submission of accounts by the federal government to Parliament. This procedure is accompanied by financial control by the Federal audit institution, which transmits its report on the performance of the budget directly to Parliament in accordance with Article (114/2) of the Basic Law.

The general budget as a law must be published in the official newspapers, and thus made available to the public. According to Article (129) of the Iraqi constitution, laws must be published in the Official Newspapers. Al-Waqe' Al-Iraqiya is the official newspapers for publishing laws approved by the federal government in Iraq. Under Article (82) of the German Basic Law, laws are published in the Official Newspapers, and The Bundesgesetzblatt (<https://www.bgbl.de/>) is the official newspapers approved by the Federal Government in Germany to publish federal laws. Publication is a condition for the entry into force of these laws, unless the law specifies a date other than the date of publication.

The Iraqi constitution explicitly referred to the principle of transparency in the allocation of federal revenues to the regions and governorates that are not organized in a region according to Article (106) which states (a public body is established by law to monitor the allocation of federal revenues. The body is composed of federal government experts, regions and governorates, and their representatives, and it assumes the following responsibilities: Firstly, verifying the fairness of the distribution of grants, aid, and international loans according to the entitlement of the regions and governorates that are not organized in a region. Secondly, verifying the optimal use and sharing of federal financial resources. Thirdly, Ensuring transparency and fairness when allocating funds to the governments of regions or governorates that are not organized in a region according to the established percentages .

According to Article (106), a body called the Commission for Monitoring the Allocation of Federal Revenues shall be established, according to a law issued by the Iraqi COR. Its aim is to verify the fairness of the allocation of revenues to the regions and governorates that are not organized in a region, to monitor the processes of granting and disbursing them, and to ensure the transparency of this financial allocation that was granted by the federation to the regions or to the governorates that are not organized in a region. As for the federal laws in Iraq, the amended Financial Management Law No. (6) of 2019 regulates the process of preparing and implementing the federal general budget by the

competent authorities, which must be done with complete transparency. According to Article (50 /Second) of the Financial Management Law, spending units provide detailed monthly reports that include the calculation of oil and gas revenues.

Conclusion

After analyzing the research on the principle of public budget transparency in the constitution of the Republic of Iraq for the year 2005, a set of results and recommendations was reached. It is hoped that they will contribute to the development of this important principle in Iraq along with its importance and the goals that can be achieved through principle of transparency. They are as follows:

1. The constitution of the state represents the basic and supreme law in the state. All governing bodies in the state must work in accordance with the constitution in order for their work to be considered legitimate. According to this standpoint, the constitutional declaration on the principle of public transparency is very important, and this means that there is an organization at the level of the constitution that cares about achieving transparency in the general budget, by regulating the right of individuals to obtain information related to the general budget at all stages of its legislation and implementation, ensures early detection of it, and contributes to diagnosing its deficiencies and following up on its implementation.
2. The presence of the constitutional text does not substitute the existence of an advanced administrative system that seeks to achieve and enhance transparency, and the presence of real and informed control by individuals and civil society organizations over the public budget. This contributes positively to serving the financial and economic policy in the country.
3. Stipulating the principle of transparency of public budget in the constitution achieves eminence for this principle that it derives from the constitution. Therefore, the legislator cannot, by issuing regular laws, violate or amend this principle because it is constitutionally established. On the contrary, the legislator has a duty to legislate laws that regulate the principle of transparency, and legislator ensures that such law is applied by the executive authorities in the state.
4. The transparency of the general budget leads to spreading the confidence of citizens in government actions. This constructs awareness in spending and the importance of public money. People are considered the most important observer of government action if transparency is applied in all executive actions, including monitoring the extent of the government commitment to implementing of Articles of the public budget.
5. The government in Iraq represented by the Council of Ministers (the prime minister and the ministers) prepares the budget as a draft to be submitted to the Iraqi Parliament represented by the Iraqi COR for approval.
6. The general budget law in Iraq is an annual law, it is noticed in some previous years that the general budget law has not been approved by the legislative authority though. This shows the lack of commitment of both the Council of Ministers and the Iraqi Council of Representatives to respect the constitutional deadlines specified for legalizing the law of budget. This may cause disruption to many projects and services that require annual allocations, which are in the interest of citizens, and indicates to the failure of government policies in the years that accompanied the non-approval of the general budget.

7. The HOR practices oversighting over the implementing the general budget law based on its constitutional competence represented in overseeing government actions. HOR practices such monitoring using a set of means represented in directing questions and interrogations to members of the government and determining their political responsibility, and through which the HOR obtains information about work government.

Recommendations

1. It is recommended that the Iraqi constitutional legislator to explicitly stipulate in the body of the Iraqi constitution the principle of transparency of the general budget within the basic principles of the constitution, which were mentioned in the first chapter of the constitution, due to the importance of transparency principle in ensuring and maintaining spending in the state and controlling public revenues. The importance of transparency is not limited to its importance on the economic aspects, but it is reflected on the political aspects as well. Transparency contributes to the control of government actions and how the executive authorities deal with the general budget in terms of preparation and implementation. Transparency also achieves an administrative benefit represented in eliminating administrative corruption and maintaining work in state institutions and ensuring its quality, because money is the main driver for all state facilities.
2. Enabling the Iraqi COR to effectively practice oversight over the implementation of the general budget, through enacting laws that contribute to regulating the exercise of parliamentary oversight and the formation of financial committees within Parliament specialized in public budget affairs with experience and competence.
3. The final accounts represent very important reports in the transparency of the implementation of the general budget, as through them Parliament exercises its control over the implementation of the budget by the government. Yet, the Iraqi legislator is recommended to oblige the Council of Ministers to submit the final accounts, on their specified dates and without delay. Since, the government has violated the constitutional provision by not submitting these accounts and having them approved by the HOR, and in turn the HOR can hold the government accountable for this failure with the means it has oversight.
4. The Council of Ministers and the Iraqi COR are called to play their important role in preparing the draft general budget and approving it within the constitutional periods specified for this law, and not to delay approving the general budget for any reason. Since, this budget law is directly related to the lives and livelihood of citizens. If the Council of Ministers fails to not exercise its role in preparing the draft budget before the end of the fiscal year specified for the general budget legislation. Similarly, the HOR must exercise its oversighting role and hold the government accountable with the constitutional means it possesses, to put pressure on the government to submit the draft general budget within the set deadlines.
5. The various media outlets have an important role in transmitting information related to the general budget for individuals and society. Therefore, the executive authorities are recommended to take care of these social media means, protect those who work in them, and provide them with the tools that enable them to carry out their work easily, because they work for the service of country.

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