Natural Resources for Human Health
eISSN: 2583-1194

Original Research

Received 22 May 2026
Revised 25 June 2026
Accepted 22 July 2026

Natural Resources for Human Health 2026, Vol. 6 (9s): 560–573

KEYWORDS:
Parliamentary Oversight; Legislative Authority; Public Budget; Public Funds; Executive Authority

The Oversight Exercised by the Legislative Authority over the Public Budget in Iraq

Ayatollah Jalili[1], Ali Subhi Abdul Jabbar Al-Azzawi[2]

[1]Assistant Professor, Department of Public Law, Faculty of Law, University of Qom
a.Jalili@qom.ac.ir
[2]PhD Student University Of Qom
subhi6514@gmail.com

ABSTRACT: This study seeks to explore the control of the legislature over the state's public budget especially within the context of Iraqi constitutional system of 2005 as one of the important areas that consolidate the principle of separation of powers and serve as mechanism that consolidate financial transparency in relation to managing the state's funds through the examination of concept of parliamentary oversight, the aims and scope of it, the mechanisms and forms of parliamentary control including prior, concomitant and consequent parliamentary control to achieve the examination of means of control used by the Council of Representatives such as the questions posed, interpellation, fact-finding committees, voting no-confidence motion; and determination of principal factors which handicap parliamentary control effectiveness such as the preponderance of the executive authority and weakness of the political willingness, and influence of the party block on the decisions made by the Council and drawing several conclusions from this study showing the continued weak implementation of parliamentary control and the need for their actualization and activation on the ground due to being in favor of strong constitutional provisions governing that mechanism, along with recommendations which suggest effective operation for controls to be relied upon in evaluating the financial and administrative performance of the state with focusing on specialized expert work and independence of parliament.

INTRODUCTION

An institutional perspective, legislative supervision of public budget is considered among the basic pillars for the soundness of the public finance management and adherence to principles of transparency and responsibility in the modern state, for public budget is not merely a sum of figures but a plan of action planned on annual bases to display economic and social as well as political tendency. Hence, legislative, which is the representative of peoples' will, supervision on preparatory and implementation steps of the public budget and its adherence to the law and to the general interest acquires great significance and it was the task of the Council of Representatives under Iraqi constitutional system dated back in 2005; which was afforded ample powers with aim to keep the Executive from any misuse of public funds.

Significance of the Study

The importance of the study is represented in the realization of the critical role of the legislative powers in supervising the financial conduct of the state and in its identification of its defects regarding the application of public budget. The importance of the study resides also in the explanation of the methods and ways of legislative and political nature employed by the Iraqi Council of Representatives to control the executive power and in its identification of the impediments which curtail effective control on the practical level. For these reasons the study could add an intellectual dimension in the context of improving parliamentary and financial control and establishing a proportionality between the principle of separation of powers.

Natural Resources for Human Health
eISSN: 2583-1194

Research Problem

The issue of the research is about the deficiency in legislative supervision of the public budget in Iraq, despite granting the Council of Representatives extensive authority in this domain under the constitution. This weakness is as a result of a combination of reasons, which are: superiority of the executive authority over the preparation stage of the budget, lack of experience of some parliament members on the one hand, and their inadequate technical expertise on the other hand; absence of serious political will in the exercise of supervisory role on the executive authority, in addition to dominance of blocs on the decisions of the Council of Representatives. Therefore, the research presents the following fundamental question:

In what ways can the role of legislative supervision of the legislative authority of Iraq be effectively employed to ensure sound management of the public budget and curb the financial and administrative irregularities

RESEARCH METHODOLOGY

The researcher chose the descriptive analytical methodology in approaching the texts relating to the relevant constitutional and legislative aspects. The study also attempts to find answers on mechanisms of parliamentary oversight through jurisprudential and institutional point of view. The comparative approach is also used in some parts with a few other parliamentary systems in order to find out the strengths and the weaknesses of the Iraqi situation. The study depends on official texts as the constitution of 2005 and the rules of procedure of the council of Representatives as well as on academic literature relating to financial and parliamentary oversight.

Structure of the Study

The study is organized into three principal sections:

1- Part One:Legislative supervision of public budget-the idea, importance and purpose and scope of legislative supervision over public budget.
2- Section Two: Types of legislative oversight, including:
   - Prior oversight (before budget implementation).
   - 'Simultaneity-in-process-controls': interrogation (parliamentary question), interpellation, parliamentary investigation committees and no-confidence votes.
   - Follow-up controls (post-implementation) by reviewing the final accounts.

3-Section Three: The constraints over the parliamentary control on the public budget and the means to ensure and improve its efficiency**Section One: Oversight Exercised by the Legislative Authority over the Public Budget**

The Constitution of the Republic of Iraq of 2005 (Constitution, 2005), prior to it, also the Constitution of July 16, 1970 and indeed in common with most Arab and non Arab constitutions, does not define or even reference what the political and financial analysts term "political review"..[1] The Constitution of the Republic of Iraq of 2005 (Constitution, 2005) previous as well to that, the Constitution of July 16, 1970 and in accordance with most Arab and non-Arab constitution, does not define or refer at all the political financial analyst called as "political review."[2] In terms of monitoring by parliament on how the government executed the public budget already sanctioned by parliament in the form it was adopted, while some of them[3] Let us consider its definition to be the control of the Council of Representatives on the expenditure of public money of the State in accordance with what was passed in parliamentary budget approval.

[1]Dr. Abd al-Latif Qutaysh, al-Muwazana al-Amma lil-Dawla (Dirasa Muqarana), 1st ed., Manshurat al-Halabi al-Huquqiyya, Beirut, 2005, p. 414.
[2]See al-Sayyid Abd al-Mawla, Fann al-Maliyya al-Amma, Dar al-Nahda al-Arabiyya, Cairo, 1989, p. 674.
[3]Dr. Abd al-Latif Qutaysh, al-Muwazana al-Amma lil-Dawla (Dirasa Muqarana), 1st ed., Manshurat al-Halabi al-Huquqiyya, Beirut, 2005, p. 414.

There are other definitions by various researchers [4] And as "those that society can exercise, either in the framework of representative institutions, or in that of the institutions it forms itself in a form of grouping, such as national or regional, whether this grouping be the national group or the supra-national group."

The latter has been defined as: 'control by representative councils, of the acts of the executive authority under a parliamentary system'.[5]

By referring to the facts cited above, one can be aware of the fact that parliamentary supervision, that is, political supervision, is the observation of the operation of the State public budget by the parliament of the State, in the area of the public revenues and/or expenses.

It is obvious from the above discussion that parliamentary control comprises to evaluate and analyze the functionings and actions of government and uphold them in case these activities are correct and condemn the Government when these functions turn incorrect. Parliament thus is a Political Controller of government and its activities. Parliament ensures that Government activities remain within the ambit of law, are constitutional and act in public interest.

Supervising the activities of the executive power is an intrinsic prerogative the legislative representatives, whose exercise the procedures, set in such a way to guarantee the continuous right of the Council to supervise the actions and the conduct of the government. Parliamentary supervision is ultimately a political function aimed at an examination of the government actions, giving it advice and sending back to it all the questions and suggestions concerning the matters that is interested in them representing.

Saying the executive branch will be under the control of the parliament does not:

It cannot be disregarded that this dependence is not identical. The parliaments across the world perform the control function vis--vis the executive authority, but the actual functioning thereof is diversified from state to state in relation to their powers compared to the executive power. For instance, parliament in some states could compel government by vote of confidence in government.[6]

On the nature and the foundations of parliamentary control; while the public policy is made by the Government, and it's the Government again which is required to execute such policy, Parliament needs also a role to play in those capacities, and in a system that checks and balances excesses among those entities, none can better check the excess of the other except providing to the other mechanisms which will deter the abuse of powers..[7] From this, the function of oversight has become one of parliament's major responsibilities, it is used in order to check the functioning of the government to make sure that they fulfill their function, also that parliament can impose checks in the event of their misbehavior. The weight and importance with which the function of oversight for members of parliament and the public has been given are derived from political circumstances such as the following:[8]

A) The government decides on public policies, have the capacity to implement them and are given by the law power to adopt implementing regulations for the legal acts. If such conditions are to be established, parliaments endeavor to use all means and mechanism in possession and turn them into effects so that to support decision-making among which oversight ranks first.

B) The existence of political and party balances in parliament may hinder its leadership over the political life and its role in establishing public policies. The lack of such balances could do more when a massive partisan group is behind the government. Thus, it is one of the last weapons the opposition may use to affect the government in power.

---

[4]Dr. Ahmad Jami, Ilm al-Maliyya al-Amma, Vol. 6, ed. 2, Dar al-Nahda al-Arabiyya, Cairo, 1965, p. 390.
[5]Dr. Ali al-Sawi, Man Yuraqib Man: Muhawala li-Ta'sil Nazariyyat al-Riqaba al-Barlamaniyya, Cairo University, 2003, p. 132.
[6]See Dr. Ali al-Sawi, previously cited source, p. 132; Dr. I'ad Hamud al-Qaysi, previously cited source, pp. 103-105; Husayn Ali Taha, al-Riqaba al-Sha'biyya Wasila Isham al-Jamahir fi al-Sulta, Master's thesis submitted to the College of Law, University of Baghdad, 1981, pp. 123-126.
[7]See Dr. Hashim al-Ja'fari, Mabadi' al-Maliyya al-Amma wa-al-Tashri' al-Mali, Sulayman al-A'zami Press, Baghdad, 1961, pp. 425-426.
[8]Dr. Hashim al-Ja'fari, Mabadi' al-Maliyya al-Amma wa-al-Tashri' al-Mali, Sulayman al-A'zami Press, Baghdad, 1961, pp. 425-426.

C) The general culture of politics in the society may rate and regard parliament's control/oversight over the executives more positively and highly than its role as legislature. This was evident, in public regard, toward members of parliamentary opposition, and/or independent members.

OBJECTIVES OF PARLIAMENTARY OVERSIGHT

When looking through the different constitutional provisions relating to oversight, it appears that, while all forms of parliamentary oversight achieve an overall goal common to all, every aspect of parliamentary oversight will have a special goal that can only be achieved by the one and same aspect.

The purpose of general supervision is none other than to ensure that the execution by the government of its assigned tasks comply with the budget which had earned confidence from the parliament. The Iraqi Constitution stated that (2005): the Council of representatives shall be in charge of overseeing the performance by executive power and for this end two matters are needed:[9]

The MP has to possess appropriate financial information on different state bodies and respective documents, to know how different state bodies are progressing. Let it be emphasized that withholding of the information does not reduce the MP from performing the oversight function; on contrary, this puts the MP under influence of particular interest groups that control or hoard the financial information: Legislative and financial oversight quality could be undermined by that fact.Secondly, it is necessary for the MP to have the technical skills and the relevant financial knowledge for evaluation of government's performance based upon defined norms and standards.

The significance of reaching the goal of surveillance is highlighted by the fact that:

1. To bring to the notice of Government administrative irregularities, corruptions and financial irregularities in one of the Department of the Government so as to enable Government to correct the position.

2. Informing parliament about areas needing legislative or policy changes due to lack of regulation or inappropriateness of established regulation or inability of administrative bodies and governments actions to address existing problems so that relevant officials can be held responsible. Regarding parliamentary supervision objects, we do not have same objects depending on nature of supervision process, due to the fact that they all have an established object which only can reach by such supervisions. Obtaining information regarding an unknown subject or clarifying it like parliamentary questions; requiring officials to be responsible, as interpellation, and discovering any specific subject facts, such as the object of a parliamentary inquiry:

All that we have just considered has as object the public interest. The notion of public interest leads inevitably to assessing, as well as amending government actions related to the execution of the provisions of the public budget, as we will study later when discussing parliament control.

SCOPE OF PARLIAMENTARY OVERSIGHT

Parliaments scope is wider than the courts' with regard to the subject area that they examine; the scope is narrower where the legal affect is concerned; here lies the distinction between the two powers.

While the separation of powers aims to prevent interference of organs amongst each other it fails to lay out the range of power that would be subjected to parliamentary supervision on the one hand and to judicial review on the other. Wider substantial range is that enjoyed by parliament, wider substantive effect, by judicial review.

From the above it could be deduced that one facet of parliamentary control's wider reach is that unlike judicial review, it does not only scrutinise an institution of the executive, but also scrutinises its own members. Similarly, a member of parliament's connection to his or her private life does not bar parliamentary control from extending to acts that have a public impact. This

[9]Ali Ghani Abbas al-Janabi, al-Riqaba ala al-Muwazana al-Amma: Dirasa Muqarana, PhD dissertation, College of Law, Tikrit University, 2012, p. 140.

might indeed negatively influence one's parliamentary role and even lead to one's dismissal from it if parliament takes up this oversight role and reaches a decision that one has disregarded any state public budget regulation.

Similarly, Parliament also supervises acts other than those resulting from the exercise of the authority of government by the executive authority, including, internal administrative acts of the executive authority, acts of government (sovereign acts) as well.

Just as the administrative actions are because the where withall for controlling of both is always present as far as the competence is vested in the executive power. One school of thought is of the opinion that, it is not advisable for the MPs to bring the external policy (foreign policy) within their sphere of control on the rationale that external policy represents intercourse between two States and thus viewed as exercise of sovereignty, moreover confidentiality may not be consistent with putting under scrutiny with parliamentary control especially that the method prescribed in one case can be an array of written questions the answers of which are ordinarily published in the Official Gazette during its course. Some of the jurists[10] Regard this view as unacceptable since, firstly, it contravenes the tradition followed in parliamentary practices. The contention that considering such matters would lead to their disclosure may be rebutted on the ground that the confidentiality shall not and cannot act as an obstacle, prohibiting members of parliament extending the scrutiny to such matters while upholding the constitutional nature of the right under conditions where confidential matters' confidentiality can be upheld without prejudicing the constitutional rights of parliamentarians to scrutinize such matters. This can be done by not published the government answers regarding the questions of those secret issues in an official gazette, so that it is only accessible to the parliamentarians. It is not an impossibility to conduct secret session under it, since the constitutions allows not hinders, but it goes beyond the ambit of judicial review since the latter is restricted to the examination only of an administrative acts while exclude the examination of an acts of sovereignty.[11] Besides these cases the public budget itself or it's indirectly associated elements could be a basis for examination for being an act subject to parliamentary control but also, being protected by secrecy:A further example of how extensive parliament's supervision may be, is that the act complained of being supervised is not required to be full or final.

These did not necessarily have to develop beyond the preparatory stage and the planning phase; control even in relation to preparations being made, statements to the effect that this is what the government intends to do, and statements by members of government still pending final formulation, is applicable.[12] Nor is this like judicial review which can only be exercised when the act itself is final and conclusive, having produced its legal effect[13]

Secondly, the parliamentary review involves not only the legality but the appropriateness, proportionality and conformity to the budget appropriations. Hence, a parliamentary control doesn't consist only of ensuring whether a government or administrative action is subject to the rules of law which apply to its conduct or that appropriations actually exist within the public budget; it rather aims to determine the appropriateness of the administrative action under current and surrounding conditions. Whereas, the judicial review is confined within the limits of legality..[14]

Regarding the lack of consequences of parliamentary control, these last are limited to the triggering of the minister's and/or the government's political responsibility as such. Parliamentary control can no further develop the ministry's responsibility because according to the rule of the separation of powers, it cannot be granted more authority; hence Parliament, by no means, can provide to the Government orders (whatever the direction,whatever the content of such orders), can cancel, change or stay execution of an administrative measure despite an extremely big breach to the legality, but it may lessen these latter results thanks to a law passed on the matter or by virtue of the moral power exercised by Parliament on administration..

Obstacles to the Adoption of Parliamentary Oversight

The current functioning of the Parliament's control over the state's public budget is demonstrably poor. The principal among its causes::[15]

---

[10]Dr. Ahmad Jami, previously cited source, p. 399.
[11]See Diya al-Din Arif, previously cited source, p. 309; Dr. Abd al-Latif Qutaysh, previously cited source, p. 415.
[12]See Husayn Ali Taha, previously cited source, p. 123.
[13]Dr. Hashim al-Ja'fari, previously cited source, p. 426.
[14]Dr. Hashim al-Ja'fari, previously cited source, p. 426.
[15]See: Dr. Hashim al-Ja'fari, previously cited source, p. 426.

1. Preparation of the public budget: This is essentially an annual work program prepared by the Government. The participation of the Council of Representatives (the Parliament) on this task seems to have decreased, and its initiative limited. There can not be added appropriations through an amendment or an initiative at the stage of discussion of the budget or a proposition for supplementary and exceptional appropriations, a sort of verbal exercise for the representatives in the topic. Parliament's indifference in controlling is justified: control is a limited political subject in the sense that does not imply changing the program presented by the government.

2. Parliament has failed to develop a will to control the budget. The time required to pursue oversight, as well as the capability needed to conduct that oversight, are missing. Also, MPs want to remain on the good side of the executive, so they use their relationship with it to serve their constituents. Additionally, the balance of power has already tilted in favor of the executive at the detriment of parliament, making a challenge to the executive, from a point of strength, undesirable.[16]

3 Again, even while being accepted as being beneficial in other States, it has faced opposition by all barriers, especially, in States under the command of autarchy, especially developing States, in which the chief of state holds simultaneously simultaneously the parliament and the executive, and whatever the name by which it is referred to, a parliament is only an organization without anything significant and functioning.

This proves the parliamentary controls needed in all States, even in parliamentary states as a way the legislative can resort to the executive in case of violation of budget norms. However, controls lack some aspect within a parliamentary state system. As stated before a government emerges from the parliamentary assembly and the latter is representing a parliamentary majority and thus may show complacencies with the executive members who fail to adhere to Public Budget Law, That is why; a technocratic state government is essential.

Types of Oversight Exercised by the Legislative Authority

One: The parliamentary control when discussing the public budget (before its implementation, prior control)

This control is exerted by the Iraqi constitution of 2005 to move allocations from and to the different title headings and chapters of the public budget and the decrease of the aggregate levels. In which, an increase in the total figures of expenditures might be put forth to the Council of Ministers by the Council of Representatives as regulated by (62) Secondly of the Iraqi constitution current of 2005, so as to endow upon the Council of Representatives, the powers necessary to lay out the path to what the State public spending..[17] (Draft public budget is presented to parliament on October 10 of each year, for approval). The following steps are undertaken by the council of representative and for the formulation of the draft public budget through Finance and legal committee inside the council of representatives;[18] After these proposals received by the relevant standing committees in accordance to their competencies. Finally it is introduced to the Council of Representatives to pass in a first and second reading then is discussed and voted upon, and so by doing this, the Council of Representatives holds full powers of review and supervision over each budget provision, examines, criticizes, inspects it, then in turn closes all means and doors, that are possible entry of financial corruption and hence has the Council of Representatives, in charge of everything..[19]

Subsection Two: Parliamentary Oversight during Implementation (Concurrent Oversight)

Control by elected representative bodies is called the legislative oversight, and the dominant characteristic-a comprehensive and universal form unlike the administrative or judicial oversight, due to wide latitude the legislative has over finances of the executive-holds in such high esteem that the most important form of control is regarded as that of a representative body, with:[20]

1 The legislator is the principal who controls the operation of the executive due to the existence of the political competence.

[16]See Dr. Abd al-Latif Qutaysh, previously cited source, p. 416.
[17]Dr. Abd al-Basit Ali Jasim al-Zubaydi, al-Riqaba ala Tanfidh al-Muwazana al-Amma lil-Dawla fi al-Tashri' al-Iraqi, research published in Majallat al-Rafidayn lil-Huquq, College of Law, University of Mosul, Vol. (13), No. 47, Year 16, 2011, p. 208.
[18]Articles (90) and (93) of the Rules of Procedure of the current Iraqi Council of Representatives of 2006.
[19]Sirwan al-Zahawi, previously cited source, p. 110.
[20]Dr. Tahir al-Janabi, Ilm al-Maliyya al-Amma wa-al-Tashri' al-Mali, Ministry of Higher Education and Research.

2. The issue that concerns the legislative authority is what proportion of the funds awarded to various executive agencies and bodies they expend and in what ratio the revenue collected is maintained.

The scope of this competency on parliamentary oversight is exerted in several instruments: questions, interpellation, investigation, referral in "general manner" and motion of censure (Withdrawal of confidence). These consist of the following:

A. The Right to Submit a Parliamentary Question

The parliamentary question being one of the ways to maintain a dialog, namely between the parliament (through a member of parliament) and the government (through a minister or the Prime Minister), and its nature being the supplying with information by parliament on a matter relevant to the question asked, I will define it by looking at its characteristics as well as procedures and definition.

as follows:

a. Definition of the Question:

Members of the parliament have the right to put questions to ministers regarding the functioning of the ministry. Questions are designed to obtain explanations concerning issues relating to the State or the functioning of Government as when the MP asks the minister a question then the concerned MP attempts to gain knowledge about facts regarding any action or a decision of such a minister..[21]The constitution grants the member of Parliament right and duty to control and supervises government activities on such terms and conditions as would facilitate smooth working of ministry and ensure compliance of its functionaries with data at the disposal of the Member of Parliament.[22]Has been described by as a right whereby every one of the representatives chamber, or parliament, may pose a question to a minister seeking clarification or illumination on any doubt of facts; and/or bringing to the notice of the government of a specific fact..[23]Parliamentary questions are divided into two types:[24]

The first type is the question answered in writing, which legal scholarship has traditionally termed the written question.

Secondly, there is the oral question, which is also named "question on an oral answer". It may be one which includes a short debate and we call it "debate question," or which does not includes a debate and we call it "simple oral question". It can be with a urgent time or simply called "immediate question" or "urgent question".

The oral question can be considered as the general rule: it is addressed to the competent minister within the Council who will answer orally. Later on, due to the ineffectiveness of the oral question to reach its aim, the written question arose and was regulated under the internal regulations of representative councils just as was the oral question. Both written and oral questions were actually written initially and there only resided the difference between the written and oral question above.

In principle, the asker has to indicate his wish for written answer, and after that it is competent body and assigns question amongwritten questions. But the asker could fail to declare his wish for written answer. And he could obtain it written.

As for the oral question:

The oral question compels the relevant minister to be present at the session for the answer, whereas the written question does not. Furthermore, the oral question has not been used in the context of a vote of confidence on the government. This might explain why MPs are so willing to ask them and why governments are prepared to accept and answer them.

---

[21]Dr. Muhammad Kamil, Laylat al-Nuzum al-Siyasiyya, Dar al-Fikr al-Arabi, Cairo, 1963, pp. 860-861.

[22]Dr. Sulayman al-Tamawi, al-Sulutat al-Thalatha fi al-Dasatir al-Arabiyya al-Mu'asira wa-fi al-Fikr al-Arabi al-Islami: Dirasa Muqarana, ed. 4, Dar al-Fikr, Cairo, 1974, p. 494.
[23]Dr. Abd al-Fattah Hasan, Mabadi' al-Nizam al-Dusturi fi al-Kuwait, Dar al-Nahda al-Arabiyya, Beirut, 1968, p. 364.
[24]Dr. Midhat Ahmad Yusuf Ghanayim, Wasa'il al-Riqaba al-Barlamaniyya ala A'mal al-Hukuma fi al-Nizam al-Barlamani, Zagazig University, 2011, p. 132.

Nonetheless, this does not reduce the significance of this form, especially oral, of control over government actions. It causes that a lot of important questions are brought out, an effort to specify the character of their proportions is carried out, some information on them is gained.

The States themselves have made various types of oral questions. With respect to participation to debate both on the question and on the reply, there are two kinds:

The simple oral question.

The oral question accompanied by discussion.

In terms of the time within which an answer must be obtained, there is the

ordinary oral question and the urgent oral question.[25]

By reason of not involving a threat to the existence of the ministry, an ordinary parliamentary question is not subjected to long procedure and hence submitted to and resolved by easy mechanism.

The object is to clear or ascertain a definite point. If the questioner is happy with the ministerial response, there shall be no further opportunity for it and then the questioner shall only be afforded to have the rest clarified. It is required for the minister to answer only once, shortly. The questioner is not afforded to response the minister again or comment upon the response received. A question can be put in written form or oral form. Written question is answered by the minister by sending reply in writing through parliamentary counsel..[26]

The constitutions of Iraq acknowledged this right since the founding of Iraqi state and the enactment of the Basic Law of Iraq 1925, which established this right in Article (54) states: "Any member of the National Assembly may address interrogatories and requests for explanation to the ministers and discussion thereof and reply thereto shall be in accordance with the rules for procedure in each Chamber of which it forms part"....."[27]

The 1970 Constitution likewise ensured this right and, in its Article 55, reads, "A- The National Assembly may invite members of the Council of Ministers to obtain information, or to interpellate him."”[28]

This right was contained also in article (57), both First and Second, of the former Iraqi National Assembly's procedural rules..[29]

Similarly, under the 2005 Constitution, Article (61), Seventh allowed for this right. This provided that a member of the Council of Representatives could pose questions to the PM and to ministers regarding any matter pertaining to the competency of each member, and that all officials would be forced to reply and that only the questioner would possess the ability to remark on that reply.[30]

According to paragraph (5) of the Rules of Procedure for the Iraqi Council of Representatives, each member can ask one or more members of the Presidency Council, the Prime Minister or his Deputy, a minister, the chief of an independent agency, the chief of a non-ministry body or an official in the government body oral or written questions without notice to the Presidency concerning the subject of competence of these members. The member could query information which he had obtained through being informed of or witnessing an event the like of which he did not know if actually taken place and to know what measures a governmental body would be willing to take.[31]

Characteristics of the Parliamentary Question:

Among the salient features characterizing the right to ask a parliamentary question, setting it apart from the other parliamentary powers and rights, are the following:

[25]Dr. Midhat Ahmad Yusuf Ghanayim, previously cited source, p. 142.
[26]Dr. Muhammad Kamil Layla, previously cited source, p. 86.
[27]Article (54) of the Iraqi Basic Law of 1925.
[28]Article (55)(a) of the Constitution of Iraq of 1970.
[29]Article (57) of the former Iraqi National Council Law No. 26, 199 5, year 1995.
[30]Article (61), Seventh, of the current Constitution of Iraq of 2005.
[31]Article (5) of the Rules of Procedure of the current Iraqi Council of Representatives.

A. The right to pose a question is a right exclusively attached to the member (as 'questioner'). Thus, the member can give it up and it can not be used by another one. In effect, it expires together with the parliamentary position of the questioner (who is also member)..[32]

Any member shall not be allowed to withdraw his question and question shall lapse upon failure of the person to which and to whom the question was put.

B. The Right of Interpellation

The analysis of right of interpellation necessitates giving a definition of this right and determining the feature and the process of this right:

1. Definition

Interpellation: it is possible to hold ministry as one department or a minister responsible for any action related to public business and in this case it can be a matter of public budget. It means the right of calling to account of the ministry, of being critical of it, of holding the ministry as responsible for its policy, of calling only the responsible minister to account.. Among all parliamentary rights it is regarded as the gravest which may lead even to calling the confidence in the minister or the whole ministry.[33] Moreover, interpellation causes effective and solid oversight because it contributes to reveal defects on the general policy of the government..[34]

The present constitution of 2005 stipulates in article (61), Seventh (c): "member of the House of Representatives, and with the approval of twenty-five members, question to the Prime Minister or ministers, to hold them responsible for whatever within their scope of work, and the discussion of the questioning cannot take place before one week from submission thereof."According to Article (58) of the present Regulations of Procedure of the Council of Representatives, interpellation shall proceed:

"A proposal to submit an interpellation shall be submitted in writing by the Speaker of the Council, signed by the member wishing to raise it and backed by a minimum of twenty-five deputies; a general specification of its subject matter shall be mentioned; a list of the facts, items and main issues addressed and the considerations of the proposal presenter, including the claimed violation against the addressed person and facts that the proposer takes as grounds to support his request, and there shall be an appropriate mention about those stated, and in regard to the interpellation request it cannot involve matters contrary to the constitution and law, crude language, matters not related to the governmental work and those that affect the interest of the proposer", "Nor be submitted about an issue already raised. But, if new data comes on them, it could be re raised".[35]

Characteristics of the Right of Interpellation

A) Direct mechanism since includes both accusation and responsibility.

B. Causes a debate to spread, not just the questioner and the minister the interpellation is aimed at. Its critical impact results in surrounding it with safeguards such as stating that the minister to be interpelled is not obliged to answer until a period stipulated in the Constitution. .[36]

[32]Rules of Procedure of the current Iraqi Council of Representatives, Article (54).
[33]Article (66) of the Basic Law of 1925 provided that "the State's ministers are collectively responsible before the Council of Representatives for matters undertaken by the ministries and are individually responsible for procedures relating to each minister's ministry and its subordinate departments (..)." Article (59) of the Constitution of 1970provided that "the Vice Presidents of the Republic and the ministers are responsible for their actions before the President of the Republic (...)." This differs from what was known in previous constitutions and in the Constitution of 2005, Article (61), Eighth (a) and (b) (1, 2, 3, c.
[34]Dr. Mustafa Salim Mustafa, previously cited source, p. 81.
[35]Article (58) of the Rules of Procedure of the current Iraqi Council of Representatives.
[36]Article (58) of the Rules of Procedure of the current Iraqi Council of Representatives; Article (61), Seventh (c), of the Constitution of Iraq of 2005; Article (57) of the former National Council Law No. 26.

Natural Resources for
Human Health
eISSN: 2583-1194

C) It cannot be a purely private right, relating to the interpellating member. Unless the interpellating member withdraws his interpolation, and without prejudice to all other effects which an interpellation may have even when the qualification of the interpellant or interpelled ceases (since another member is still able to continue the interpellation). .[37]

D Interpellations may refer to all activities of the Government. Thus, an MP is led to resort to them in as often as possible while respecting the constitutionality of interpellation itself. Due to its significance is subject to formalities; the initial one requires a certain minimum of members to co-author submission: .[38]

PROCEDURES FOR SUBMITTING AN INTERPELLATION

The interpellation requires being drafted and sent in writing as it is almost mandatory for it and not only in non-distinguishing parliamentary systems, because of the significance of such request and the repercussions they might create. In order for a member to have the interpellation presented they should have the support of a given number of MPs, let's say 10, 25 depending on what is set in the constitution or in the parliamentary rules. However, interpellation is addressed to only one minister and it must not refer to the minister in a personal sense but rather with relation to ministry's behavior, duties and competences, under respect for the public interest and the constitution. It would seem, from the systems analyzed, that usually the minister, once interpellated may defer to reply within the same parliamentary sessions and wait for the next session for the formal answer or a determined length of time based upon the circumstances set in the constitution or the rules..[39] In sum all these cases have shown what is the weakness of the oversight mechanism in the Iraqi parliament nowadays (Council of Representatives) and exposed to political trends.

Types and Powers of Committees of Inquiry:

Standing or ad hoc committees set up by parliament as investigative committees are:

a) Temporary Committees:

They come to an end when an investigation into the matters referred to them is concluded or when they exceed the time-limit assigned to them. They are temporary committees of enquiry for purposes of inquiry into a subject matter arising for consideration before the House of Commons..[40] Creation of committees like these are a right provided by the law on councils representing the citizens; and give these committees the legal right to search all documents and records that are under the jurisdiction of the question being examined and, more over to request the attendance of the authority responsible for it in front of such committee.[41]

b) Standing Committees

[37]Dr. Muhammad Kamil Layla, previously cited source, pp. 862- 863in 1995; Article (54) of the Iraqi Basic Law of 1925.

[38]Article (61), Seventh (a), of the Constitution of 2005provides that a member of the Council of Representatives, with the approval of twenty-five members, may direct an interpellation to the Prime Minister or ministers to hold them accountable on matters within their competence, and discussion of the interpellation shall not take place until at least seven days after its submission. See also Article (56) of the Rules of Procedure of the current Iraqi Council of Representatives.

[39]Article (97) of the Rules of Procedure of the former National Council and Article (58) of the Rules of Procedure of the current Iraqi Council of Representatives; and the website.

[40](1) Article (51) of the Rules of Procedure of the former National Council and Article (82) of the Rules of Procedure of the current Iraqi Council of Representatives, which provides that the Council may form subcommittees, temporary committees, and committees of inquiry as required by the work and the matters presented to it; temporary committees and committees of inquiry are formed with the approval of a majority of the members present in the Council upon a proposal from the Presidency or from fifty members.

[41]Article (55) of the Rules of Procedure of the former National Council and Article (84) of the Rules of Procedure of the Iraqi Council of Representatives provide that a committee of inquiry has the authority to ascertain the facts concerning matters before it; it may summon any person to hear his statements in accordance with the prescribed procedures, may examine matters related to the case presented without prejudice to cases pending before the judiciary, may seek the assistance of experts, and their fees shall be determined by the Presidency.

The above mentioned committees are legislated within the representative council body tasked with investigative and scrutiny of all activities carried out by the government as well as the institutions below it. Every committee handles the follow-up and monitoring of the proper equilibrium of institution(s) under its mandate..[42]

Therefore, Standing committees are not competent in undertaking investigations since such activities are given to ad-hoc committees because taking investigation is the competence, in which all they are set up for. Standing committees are set up and granted competences according to representative councils' inner rules. The functioning procedures for the establishment of the standing committees and exercising their competences is regulated by Article (72 73 74 75 76 77 78 79 80 81)..[43] Standing committees on implementation oversight of the public budget are the finance committee and the integrity committee..[44]

c) Ministerial Responsibility

Ministerial responsibility, the power Parliament has to pass judgment to dismiss an act of a minister or an act by all ministers, the only penalty being a forced resignation. The Responsibility of the minister then derives from Parliament exerting its power to control an action carried out by a member of the executive

This right is justified by saying that where there is a power there should also be a duty. In a parliamentary government the ministry holds real and actual executive power, therefore, it has to be held responsible for the actions which it carries out. There is no argument against it being scrutinized by the legislature, to control the ministers in case they seek to overreach.

The original responsibility of minister to parliament was of a criminal character; the accusations were submitted before the House of Commons, which only held the right of impeachment, and they were tried before the House of Lords. Political responsibility came into existence after criminal responsibility, was limited to grave mistakes of the ministry relative to the handling of government, or offenses prejudicial to the welfare of the Kingdom. It is a political, since (1741), responsibility and exclusively political one..[45]

Subsection Three: Subsequent Legislative Oversight

This control is both extensive and deals with all the outcomes of the public budget of the state, it is a posteriori according to the principal (as it follows the execution) through controlling and ratifying final accounts; nevertheless this does not mean that the council of ministers would nor inspect the implementation of the budget in the course of the implementation through the working of internal financial commissions. The second part (or article) (62)/A of the 2005 constitution stipulate that: " The Council of Ministers shall present the draft budget law and final accounts to the Council of Representatives for approval ". The period allotted to submission the final accounts is from the 15 th April to the followings when the finance minister shall realize the annual financial report, (especially for the special budget funds) and refer it to the Federal Board of Supreme Audit. That body shall draft a control report over the final accounts, and send them on the 15 th June and finally those accounts with the assessment report thereon shall be presented to national legislative authority to look over it not until 30 th June.[46]

The final accounts have to be presented to the Council of Representatives because, as it has been said, the final appropriations were created through its will, in order to be spent. It is thus necessary to assess their execution. The main aim that presides over the presentation of the final accounts to parliament is the maximization of the welfare return to the society resulting from the public expenditure. Several presentation types of final accounts can exist: the detailed presentation, meaning a detailed

[42]Rules of Procedure of the Iraqi Council of Representatives, Chapter Thirteen, Competence of Standing Committees, Article (87), Third: each committee shall follow up and monitor the maintenance of balance in institutions related to its competence.
[43]Rules of Procedure of the current Iraqi Council of Representatives, Chapter Twelve, Committees of the Council.
[44](3) Article No. (92), First: “follow-up of administrative and financial corruption cases in the various State bodies.” Article (93), First: “follow-up of the State's public budget and reallocation among its headings”; Second: “follow-up of the financial policy of the various ministries and institutions of the State.”
[45]Dr. Husayn Sayyid Ahmad, al-Nizam al-Siyasi lil-Wilayat al-Muttahida al-Amrikiyya wa-Inkiltira, Part Two, Cairo, 1977, p. 96.

[46]Dr. Adil Falih al-Ali, al-Maliyya al-Amma wa-al-Tashri' al-Mali, al-Dar al-Jami'iyya lil-Tiba'a wa-al-Nashr, Mosul, 2002, p. 337. Dr. al-Sayyid Abd al-Mawla, al-Maliyya al-Amma: Dirasa al-Iqtisad al-Amm ma'a Ishara Khassa bil-Maliyya al-Amma al-Misriyya, Dar al-Nahda al-Arabiyya, Cairo, 1991, p. 1483; Article (62), First, of the Constitution of the Republic of Iraq of 2005; Section 11of the Financial Management and Public Debt Law in force.

eISSN: 2583-1194

classification of expenses and revenues by headings and items through which the parliament can assess the exact execution by the government of the amounts made available through the budget and get an overall and precise image of the budget results; the administrative presentation based on the administrative classification of public budget expenses; the qualitative presentation of public expenses, consisting in the account in a single financial period of recurrent public expenses per type; the functional presentation where public expenses are grouped by kind of services their payment finances; the geographical presentation that groups expenses and revenues according to territorial categories; the proportional presentation consisting in percentual calculations and the graphical presentation which consists in reporting final accounts through graphs.... Furthermore, attention should be drawn that a other kind of control over legislation is exercised by provincial councils at local executive bodies in all spheres except departments functioning at the expense of federative moneyAdditionally the council participate in the creation and the approval of the provincial council draft budget, and the modification of budget headings.[47] The council may likewise have the right of interpellation of the governor or his two deputies.[48]

The aforementioned argument only illustrates the failure of this particular means of oversight-i.e. Legislative oversight in the Iraqi Parliament-as a result of the influence of the powerful blocs and parties in electing the ministers. Thus, if a minister is not from a powerful bloc, the mechanism will be applicable for him, especially at the time of the confidence vote, as the latter will go in favor of him/her. Thus we argue that for this means of oversight to work, independent technocrats that are not tied to any party have to be selected so that this mechanism applies to them and holds them accountable and withdraw confidence if necessary, without having parliamentary protection.

Henceforth there is an executive-legislative partnership in financial management. The aforementioned states that the public budget is a plan prepared by the executive branch (the government) to administer State expenditures and revenues during the upcoming year. The budget is thereafter studied and approved by the legislative branch (which consists of the representatives' councils at various levels) and it is then implemented by the executive branch.

The executive branch's budget may, however, venture outside the approved expenditures components designated by the legislative branch.

It then reveals the importance of supervision over public budget implementation (revenues and expenditures related to all features of the public economy) so they fall within the people's representatives approval.

Thus, it is again revealed that another stage, i.e. Implementation is to be performed even after it completes cycle after three stages-preparation, approval and implementation

The objectives envisaged in this type of oversight can be said to be basically that the resources of the State are spent appropriately and that budget predictions correlate to the actually spent sums and collected funds. Politically it allows, to an extent, representatives to have an overview of the spending and collecting by the executive of the powers granted to it by the Budget Law. That is to say that the budgetary oversight in the enforcement stage needs to respect, in one aspect, the limits laid down by the legislature while at the same time it needs to be performed without wastage or extravagance to individual State funds. Thus oversight plays its role to secure these two dimensions. Theoretically this will outline the role and significance of financial control over the execution of the state budget; but practically, oversight methods are far reaching and diverse; with their form and extent differing from country to country, and from era to era.

RESEARCH FINDINGS

1- The supervision exercised by the legislature represents the primary guarantee for the implementation of legality in public finance management.

2- although the constitution gives wider powers to the parliament as they seem in practice to be weak when it is actual

[47]Article (7), Fifth, paragraphs (1) and (2), of the same law.
[48]Article (7), Eighth, of the same law.

Control of the budget

1- The Council of Representatives (PARL) is marginalized by the executive power (e.g. Council of Ministers and the Ministry of Finance) in the public budget preparation stage so it has not a lot of scope of possibility for amendment and opposition to it.
2- Certain parliamentary members lack the technical competence or financial know-how needed to adequately scrutinize the details of the budget.
3- It implies that the nature of the political groups and the parties in power influence oversight effectiveness by encouraging political accommodation and preventing activation of accountability mechanisms
4- A weak follow up later (final accounts) resulted in the over-accumulation of errors to avoid accountability.

Recommendations

1- - Ensure autonomy of legislature from political parties in examining the budget:
2- Activate the role of Financial Committee and Committee of Overview in Council of Representatives, as well as the skills in accountancy and financial areas.
3- (3) That the government present interim statements or reports regarding the budget execution process to enable parallel scrutiny.
4- Appoint non-partisan technocratic ministers to minimize the impact of partisan ties, and have all ministers accountable
5- Amend the Rules of Procedure of the Council of Representatives to enable more appropriate and effective controls.
6- To strengthen public access to the budget data and closing accounts with detailed statistics and information published.
7- promote coordination between legislative & executive institution for balance in management of public resources;

References and Sources

Laws:

[1] Constitution of Iraq of 2005
[2] Constitution of Iraq of 1970
[3] Iraqi Financial Management and Public Debt Law No. (94) of 2004
[4] Law of Governorates Not Incorporated into a Region No. (21) of 2008
[5] Former Iraqi National Council Law No. 26of 1995
[6] Rules of Procedure of the Current Iraqi Council of Representatives, Article 58

Academic Books

[1] Abd al-Mawla, Fann al-Maliyya al-Amma, Dar al-Nahda al-Arabiyya, Cairo, 1989.
[2] Dr. Ahmad Jami, Ilm al-Maliyya al-Amma, Vol. 6, ed. 2, Dar al-Nahda al-Arabiyya, Cairo, 1965.
[3] Dr. Ali al-Sawi, Man Yuraqib Man: Muhawala li-Ta'sil Nazariyyat al-Riqaba al-Barlamaniyya, Cairo University, 2003.
[4] Dr. Hashim al-Ja'fari, Mabadi' al-Maliyya al-Amma wa-al-Tashri' al-Mali, Sulayman al-A'zami Press, Baghdad, 1961.
[5] Diya al-Din Arif, Muhadarat fi Usul Ilm al-Maliyya al-Amma, al-Tafayyud al-Ahliyya Press, Baghdad, 1945.
[6] Dr. Abd al-Basit Ali Jasim al-Zubaydi, al-Riqaba ala Tanfidh al-Muwazana al-Amma lil-Dawla fi al-Tashri' al-Iraqi, research published in Majallat al-Rafidayn lil-Huquq, College of Law, University of Mosul, Vol. (13), No. 47, Year 16, 2011.
[7] Ali Ghani Abbas al-Janabi, al-Riqaba ala al-Muwazana al-Amma: Dirasa Muqarana, PhD dissertation, College of Law, Tikrit University, 2012.
[8] Muhammad Kamil Layla, al-Nuzum al-Siyasiyya, Dar al-Fikr al-Arabi, Cairo, 1963.
[9] Sulayman al-Tamawi, al-Sulutat al-Thalatha fi al-Dasatir al-Arabiyya al-Mu'asira wa-fi al-Fikr al-Arabi al-Islami: Dirasa Muqarana, ed. 4, Dar al-Fikr, Cairo, 1974.
[10] Abd al-Fattah Hasan, Mabadi' al-Nizam al-Dusturi fi al-Kuwait, Dar al-Nahda al-Arabiyya, Beirut, 1968.

[11] Midhat Ahmad Yusuf Ghanayim, Wasa'il al-Riqaba al-Barlamaniyya ala A'mal al-Hukuma fi al-Nizam al-Barlamani, Zagazig University, 2011.

Dr. Mustafa Salim Mustafa.

[12] Ibrahim Darwish al-Dawla, Dar al-Nahda al-Arabiyya, 1969.

[13] Tahir al-Janabi, Ilm al-Maliyya al-Amma wa-al-Tashri' al-Mali, Ministry of Higher Education and Scientific Research, 2022.