



Vision Foundation
for Strategic Studies

Vision Foundation for Strategic Studies

Solutions to Consolidate Decentralization in the Kurdistan Region



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Subject:

legal

Publication Type:

Comparative Legal Research

Statement of the Institute:

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Summary:

In the Kurdistan Region, even if the provincial law and other laws related to administrative decentralization were fully enforced as written, they would still fail to implement a mature form of decentralization. This is because the laws, along with the administrative and political institutions, carry a strong legacy of centralization. Therefore, this research seeks to explore the legal framework and offer appropriate solutions to rebalance power and responsibility between central institutions and local administrative units.

Introduction:

If democracy is essentially about finding appropriate solutions to the problems of authority, then it is one of humanity's inventions in the experience of the nation-state. A key mechanism for deepening democracy is the division of powers and responsibilities between the capital and the constitutional units. In constitutional and administrative law, this is known as federalism and administrative decentralization. Therefore, in the modern world, we cannot speak of democracy without implementing one or more forms of decentralization.

Since the Kurdistan Region is the only region of the Iraqi federal state, and since it declared itself a democracy in 1991, the region is doubly obligated to pursue administrative decentralization.

Decentralization is the division of powers and responsibilities between the central government and the elected local offices and councils within administrative units (provinces, districts, and sub-districts). These units possess legal personality and complement state institutions. They enjoy financial and decision-making independence, although they remain under centralized government supervision.

Regarding decentralization in the Kurdistan Region, in 2009 the Kurdistan Regional Government (KRG) issued Law No. 3 concerning the provinces of the Kurdistan Region. The law came into force after the second round of provincial council elections on April 30, 2014.

According to the dominant political views and composition in 2009, the legislators of the second term of the Kurdistan Parliament attempted to bring this law closer to the principles of administrative decentralization, though not to a level of mature decentralization. Furthermore, the institutional and political environment, as well as the perspectives of decision-makers in the region at that time, did not encourage, support, or facilitate the implementation of the law.

This is because the structure of the region's governmental institutions and ministries, which were established in 1992, was built on a centralized model and organized according to the principles of administrative deconcentration.

This study attempts to influence the legal environment of regional business organization in the Kurdistan Region. By examining the body of laws, decrees, rules, and guidelines, it seeks to assess the nature of the vertical and hierarchical relationship between the central government and ministries on one hand and provincial councils on the other.

The research also highlights the constitutional, legal, structural, organizational, and financial obstacles to the implementation of administrative decentralization in the Kurdistan Region and presents appropriate solutions to address these shortcomings.

It should be noted that this research serves as the foundation for a series of further activities, such as seminars, panels, conferences, awareness-raising efforts, and the formation of focus groups in cities and towns. These activities aim to explore the dimensions of administrative decentralization and to expand advocacy campaigns with the goal of positively influencing decision-making centers in the Kurdistan Region.

Objectives of the study:

- Remove obstacles to the implementation of administrative decentralization in the governance of the Kurdistan Region.
- Amend the legal texts related to administrative decentralization in the Kurdistan Region.
- Propose appropriate and practical solutions for the implementation of administrative decentralization.

The problem of the research:

Experience has shown that, despite the implementation of Law No. 3 of 2009, the Law of the Provinces of the Kurdistan Region following the elections on April 30, 2014, the implementation of decentralization has still not achieved its objectives. Legal and institutional structures require reform to make meaningful progress.

Targeted group:

The target groups of this study are:

- The Presidency and Members of the Kurdistan Parliament
- The Presidency and Members of the Council of Ministers of the Kurdistan Regional Government
- Members of the Provincial Councils of the Kurdistan Region
- Headquarters of the Administrative Units of the Kurdistan Region
- Political Parties in the Kurdistan Region
- Civil Society Organizations
- Universities in the Kurdistan Region
- The Media

The method of the research:

This research relies on the descriptive-analytical method to examine the issue of administrative decentralization in the Kurdistan Region. It seeks to accurately describe how decentralization is applied in practice, and to analyze the content of each procedure, decision, government guideline, and law issued by the Kurdistan Parliament, as well as the obstacles facing the implementation of decentralization in the Region.

Legal framework of administrative decentralization in the Kurdistan Region.

In order to understand the essence of the administrative system of a state or region, we must investigate its legal foundation. The legal framework of decentralization includes all constitutional and legal texts, decisions, and guidelines issued by the relevant authorities, which regulate the distribution of powers between the Council of Ministers and the ministries on one hand, and local administrative establishments on the other.

In this regard, examining the legal framework of administrative decentralization in the Kurdistan Region requires a close reading of the relevant articles of the Iraqi Constitution and its laws, as well as the legislation of the Kurdistan Parliament and the decrees and decisions of the Council of Ministers. These documents pertain to the division of powers between the central government and the administrative units and help assess the maturity level of the decentralized system.

As a federal region within Iraq, the Kurdistan Region has developed its own model of decentralization, primarily in the form of political decentralization. According to the Constitution, the Region has the right to adopt its own constitution and, at the same time, function as an administrative entity. Therefore, this part of the research is structured into several key topics.

First: Constitutional and legal issues related to decentralization:

Constitution

The Kurdistan Region does not yet have a written constitution. However, the 2005 Iraqi Constitution includes several articles that address the issue of decentralization, including the following:

Article (122):

- First: A governorate consists of a number of districts, sub-districts, and villages.
- Second: Governorates that are not part of any region shall be granted broad administrative and financial authority, enabling them to manage their own affairs in accordance with the principle of decentralization. This shall be regulated by law.
- Third: Each Governorate shall have a Governor elected by the Governorate Council. The Governor shall hold the highest executive authority in the governorate and shall exercise the powers delegated by the Council.
- Fourth: The election of the Governorate Council and the Governor, as well as their respective powers, shall be regulated by law.
- Fifth: The Governorate Council shall not be subject to the supervision or authority of any ministry or external entity. It shall have its own independent financial resources, in accordance with the Iraqi Constitution of 2005.

Note:

- **Articles 122 and 123 of the Iraqi Constitution do not provide constitutional support for the matter of administrative decentralization in the Kurdistan Region.** These articles regulate administrative decentralization in the Iraqi governorates that are not part of a region.
- **The issue of administrative decentralization must be clearly and thoroughly articulated in the future draft constitution of the Kurdistan Region.**

In the Kurdistan Region, there are two types of laws that regulate the relationship between local institutions and central ministries:

First – Laws on Administrative Decentralization:

1. Law on Municipal Administration – Law No. 6 of 1993 (as amended).
2. Law on the Elections of Provincial, District, and Sub-District Councils of the Kurdistan Region – Law No. 4 of 2009.
3. Kurdistan Regional Provincial Law – Law No. 3 of 2009 (as amended).

This law is considered the foundation of administrative decentralization in the Kurdistan Region. It defines the structure, powers, and responsibilities of local institutions. It also outlines the division of authority among provinces, districts, and sub-districts, and between local institutions and the capital. Furthermore, it provides the legal basis for oversight, issuance of regulations, and guidance to local institutions within their jurisdiction.

This law contains many shortcomings, as it is essentially a copy of Iraq's Law No. 21 of 2008, known as the Law of Non-Regional Provinces. Iraq issued this law before the Kurdistan Region enacted its own Law No. 3 of 2009.

Despite the passage of time, the provisions of Law No. 3 have not yet been fully implemented. The dominance of the executive branch, particularly the Ministry of Interior, remains evident in the affairs of local institutions in the provinces and districts.

Note:

The number of parliamentary laws addressing the issue of administrative decentralization in the Kurdistan Region is limited, which reflects negatively on the strength of the legal framework. This shortcoming is further exacerbated by the absence of a regional constitution.

Third – Other Laws Affecting the Issue of Administrative Decentralization:

1. Law No. 2 of 1992 concerning the Council of Ministers (as amended).
2. Law No. 6 of 2009 concerning the Ministry of Interior.
3. Law No. 25 of 2010 concerning the Ministry of Finance and Economy.
4. Law No. 162 of 1952 concerning Property Tax (as amended).
5. Law No. 113 of 1982 concerning Income Tax (as amended).
6. Law No. 23 of 1984 concerning Customs (as amended).

Note:

Most of the laws governing the structure and operations of regional ministries and institutions in the Kurdistan Region are designed with a centralized mindset. This has had a negative impact on decentralized institutions and has contributed to their marginalization.

Decisions, Orders, and Codes of Conduct:

The Council of Ministers of the Kurdistan Regional Government (KRG) has issued several decisions, orders, and guidelines in previous cabinet terms regarding administrative decentralization and the separation of powers. The most important of these include:

1. Decisions No. 11232 and 11231 of 2012, concerning the delegation of powers to governors and supervisors of independent administrations.
2. Decrees No. 45, 44, and 40 of 2012, concerning the delegation of powers to governors and supervisors of independent administrations.

3. Decree No. 1700 of 2016, issued by the Prime Minister, cancelling Decrees No. 11232 and 11231.
4. Decree No. 2.62 of 2016, issued by the Prime Minister, cancelling Decrees No. 45, 44, and 40.
5. Statement No. 12 of 2016, issued by the Ministry of Interior of the Kurdistan Region, delegating powers to governors and supervisors of the independent administrations.
6. Regulation No. 2 of 2019, issued by the Presidency of the Council of Ministers, concerning the establishment of municipal councils in the Kurdistan Region.
7. Decree No. 3474, dated 25/07/2024, issued by the Presidency of the Office of the Council of Ministers, granting authority to issue orders (transfer of services and assignments) to the provinces of Sulaimani and Halabja and the autonomous administrations of Garman and Raperin.
8. Decree No. 17710, dated 23/12/2024, issued by the Presidency of the Office of the Council of Ministers, authorizing the devolution of power through decrees for the transfer of services and assignments from the provincial councils of Sulaimani and Halabja and the autonomous administrations of Garman and Raperin.
9. All annual guidelines issued by the Ministry of Interior to the provinces and autonomous administrations. The latest, Guideline No. 161-K, was issued on 08/01/2025.

Note:

In the Kurdistan Region, the executive branch plays the dominant role in shaping the legal framework of the decentralization system. It operates unilaterally and has both delegated and withdrawn administrative and financial powers to and from local institutions through decisions and guidelines.

Obstacles to administrative decentralization in the Kurdistan Region

One of the most important obstacles to consolidating administrative decentralization in the Kurdistan Region includes the following:

Constitutional and legal obstacles:

Some of the constitutional obstacles to consolidating administrative decentralization in the Kurdistan Region are linked to the structure of the Iraqi state, which is considered a quasi-federal system (Watts, 2006; Watts, 2008, p. 9). The effects and negative consequences of adopting what is known as "layered federalism" are reflected in the constitutional and institutional design of the Iraqi state.

Article 116 of the Iraqi Constitution states: *"The federal system in the Republic of Iraq consists of the capital, the Region of Kurdistan, and decentralized governorates."* Similarly, Article 122 defines the provinces as consisting of a number of districts and villages (Iraqi Constitution, 2005).

To date, the Kurdistan Region remains the only officially established region in Iraq. The rest of the country consists of provinces that are not included within any region or grouped into multiple regions. This imbalance in the constitutional structure leads to serious consequences.

Provinces that are not part of a region remain directly linked to the federal government. In contrast, under Paragraph 1 of Article 121, the Kurdistan Region has the right and authority to organize local administration in its provinces and local institutions.

Articles 116 and 122 of the 2005 Iraqi Constitution form the constitutional foundation for organizing and administering governance institutions. These articles show that administrative divisions provinces, districts, and sub-districts were originally designed as a framework for organizing local communities. The origins and continued use of this administrative structure trace back to the Ottoman system of governance (1534–1921) (Ahmad, 2018).

This clearly indicates that administrative division and organization (التقسيم والتنظيم الإداري), on the one hand, and the structuring of local communities or local governments, on the other, are two distinct concepts. Moreover, the current hierarchical administrative structure (province – district – sub-district – village) is no longer adequate or effective in achieving the goals of local administration. For example, assigning a mediating or intermediary role to the district between the province and sub-district has become largely routine and bureaucratic, rather than functional (Ahmad, 2018, p. 320).

This is especially relevant in the case of the Kurdistan Region, which has witnessed rapid urban and demographic changes. Many districts were destroyed during the Anfal operations carried out by the Ba'ath regime, forcing villagers to flee and settle in districts. Today, in some areas, the population and size of certain sub-districts even exceed those of the districts they belong to.

Operational Organizational Barriers:

In terms of the organic and organizational structure and the independence of political, administrative, and financial authority, Law No. (3) of 2009 concerning the governor and provincial councils is framed within the principles of administrative decentralization.

According to the first paragraph of Article 18 of the mentioned law, the governor who is the primary official responsible for the executive branch in the province and holds the rank of deputy minister in terms of administration (including all structures, property, and employees of the province), is attached to the Ministry of Interior (Law on Provinces of the Kurdistan Region, 2009).

Executive authority and independence, including the recruitment and transfer of employees, the restructuring of general directorates, and the reorganization of directorates, departments, and divisions within the province, do not fall within the province's authority. Approval must be obtained from the ministry. The duties and objectives of the Ministry of Interior, according to the Ministry of Interior Law No. 6 of 2009, include the implementation of the general government policy of the Kurdistan Region, the preservation of its integrity, and the assurance of public stability and security (Ministry of Interior Law, 2009).

It is worth mentioning that, due to the nature of its administrative functions and the breadth of its responsibilities, the Ministry of Interior is organized in a complex and expansive structure. Apart from its headquarters, two main directorates, and several offices, it includes around twenty departments and units under a main council and general directorate. The governorates, through two structures (the governor and the district commissioner/subdistrict administrator), according to Page 5, Article 1 / Pages 6 and 7, as well as the general management of civil affairs in the governorates, are under the general civil administration of the Ministry of Interior (Page 10), in accordance with the Ministry of Interior Law (2009).

Financial restrictions:

The government, in managing its employees, operates to fulfill their needs, responsibilities, and functional duties, and is guided by a clear requirement for budgetary revenue and financial resources derived from government assets.

The administration of public employees follows a general procedure, outlined as follows:

First, through specific allocations, either the regional or federal government using a defined mechanism provides public budgetary allocations to cover the needs of the public workforce.

Second, the revenues generated by the government through employee-related operations (in accordance with the law) are derived from taxes, duties, customs, and income from sales, property, and financial transactions.

Without clearly identifying and securing appropriate sources of income and financial resources for local governments, the balance between responsibility, authority, and financial capacity will inevitably collapse, hindering their ability to manage their affairs and fulfill their core duties.

Article 27 of the Law of Provinces, through four general clauses, addresses the financial matters of the provinces but does not specify any concrete figures, amounts, or percentages concerning their revenues or assets.

Meanwhile, the effort to achieve a balance between provincial budget revenues, financial resources, and the responsibilities and duties assigned to the provinces remains notably weak across many areas of the Kurdistan Region (Kurdistan Region Provinces Law, 2009).

Obstacles to the centralized vision and structure of political parties.

The concepts of centralized and decentralized governance are not necessarily confined to the structural organization of government; politically, two distinct party models, centralized and decentralized also exist.

In a **decentralized party model**, the organization and demands of lower levels are relatively acknowledged. This model allows for financial autonomy, decision-making authority in local activities, and the ability of grassroots organizations to nominate their own candidates for higher levels of the party and for elected bodies such as parliament, provincial councils, and district or subdistrict councils. This process enables the party to draw legitimacy from its grassroots base and ensures a form of accountability.

In such a model, the **executive body of the party** is composed of elected representatives from all regions, and each member is rooted in their respective local community.

In contrast, the **centralized party model** is characterized by a solid and rigid structure, where authority and decision-making power are concentrated within a small core of upper-level leadership. Decisions and directives are increasingly issued from the top down, with minimal input from the party's grassroots structures (Aram & Karwan, 2020, p. 8).

If "organization" is used as a core criterion for evaluating political parties in the Kurdistan Region, it can generally be observed that these parties operate with a hierarchical and centralized decision-making structure.

Furthermore, decision-making within parties of the Kurdistan Regional Government (KRG) is highly centralized, with final authority often residing in the senior leadership. This is especially evident in matters concerning the governance of geographic areas despite the limited financial independence and restricted responsibilities of local branches.

Decisions are typically made by top leaders or central party organs and, in some cases, even by individuals who do not reside in or belong to the regions they govern (Aram & Karwan, 2020, p. 215).

As such, if the KRG is formed by parties that adopt a centralist approach, the resulting government will naturally exhibit centralized characteristics. This constitutes a major obstacle to the practical implementation of decentralization in the Kurdistan Region.

Dual obstacles between municipalities and county councils

The existence of two different types of local councils operating under two separate legal frameworks in the Kurdistan Region is one of the key obstacles to expanding a decentralized system of local governance.

Accordingly, organizing the relationship between the Provincial Council and the Municipal Councils requires a unified solution, which can be approached in two ways:

First:

A. Transfer the powers of the Municipal Councils (as deliberative or decision-making bodies) to the Provincial, District, and Sub-district Councils. This would include restructuring municipal administration so that its leadership is placed under the General Provincial Municipal Administration (executive agency) and aligning offices and executive administrations whose functions and services are closely related to municipal operations.

B. Reform and modernize the Law of Municipal Administration in the Kurdistan Region (Law No. 6 of 1993) by integrating it into the amended Law No. 3 of 2009 on Provinces. This reform should specifically target the amendment or repeal of articles related to the composition, structure, and functions of the councils. Articles subject to revision include: Fourth, Eighth, Eleventh, Sixteenth, Nineteenth, Twentieth, Twenty-first, Twenty-second, Twenty-fourth, Twenty-fifth, Twenty-sixth, Twenty-seventh, Twenty-eighth, Twenty-ninth, Thirtieth, Thirty-first, Thirty-third, Thirty-fourth, Thirty-fifth, Thirty-eighth, Forty-sixth, Forty-seventh, Forty-eighth, and Forty-ninth (Law of Municipal Administration, 1993).

Second:

Establish municipalities as the fundamental level and basic unit of local governance in the Kurdistan Region, in a manner similar to the systems adopted by most federal states and regions around the world (Ahmed, 2018). Within the framework of the Law of Provinces or through a special legislative act, the method for electing council members, the number of members (based on population ratios), and the organizational structure should be clearly defined.

In this model, the Municipal Council (as the deliberative or decision-making body) in the provinces would serve to reinforce the principles of *decentralized governance* and *administrative deconcentration*, in contrast to a centralized administrative approach. Council members would serve dual roles: an **executive/implementation role**, represented by the head or general director of the province's service institutions (executive agency), and a **legislative/decision-making role**, represented by the council members themselves.

Establishing a local organizational structure in this way would more closely reflect the essence of functional democracy and would be consistent with the foundational principles of the separation of powers.

Constraints of the institutional environment:

The institutional structure and operational system in the Kurdistan Region represent a collaborative yet incomplete framework for implementing administrative decentralization. Although the main executive and governance bodies from the Presidency of the Region and the Council of Ministers to ministries, departments, directorates, and independent agencies have achieved a degree of structural expansion, they have not effectively adopted a decentralized system, particularly about the development of local councils.

This shortfall is especially evident in key service ministries such as those responsible for construction, housing, transportation, municipal affairs, social affairs, agriculture, health, finance, education, and culture (Ahmed, 2018). While these ministries operate administratively within the provinces and, ideally, should align their work with the priorities of provincial councils following elections, in practice, their employees and administrators continue to function under centralized administrative systems. They act more as extensions of the ministries than as decentralized, locally accountable institutions responsive to the needs of provincial councils and the broader public.

Therefore, it is imperative to review the structure and organization of these ministries, particularly the service ministries, and to reform their respective laws and regulations in accordance with the principles of democratic administrative decentralization. These reforms must follow a thorough amendment and adaptation of the Law of Provinces.

A more appropriate approach to reform would involve redefining the structure of ministries and agencies in a manner that allows ministers to focus on strategic, national-level leadership and policy planning while daily executive functions and operational leadership at the provincial level are delegated to governors and local administrators. These local officials must be granted adequate powers and organizational independence.

Such a restructuring would not only reinvigorate the spirit of administrative decentralization within the legal framework but also enhance the responsiveness, efficiency, and democratic legitimacy of local governance.

Suggest a solution:

In order to establish an appropriate environment for the foundation of self-government within the framework of the Kurdistan Regional Government's institutional structure, it is essential to enable cooperation between local authorities and ministries in managing and fulfilling their core responsibilities as needed. This also requires the creation of a clear institutional basis for the governorates of the Kurdistan Region within the Council of Ministers, thereby allowing them to directly address and respond to the needs and demands of cities and local communities.

Bringing the government closer to the people necessitates the establishment of an institution named the *Coordination Body of Local Administration*. (For further details, refer to Annex No. 1.)

The duties, objectives, and structure of this body should be regulated by a dedicated law. Its composition should include the following members:

1. **A head with the rank of minister**, enabling direct communication of the demands, concerns, and requests of the governorates to the Council of Ministers.
2. **The governors** of the respective provinces.
3. **The heads of the provincial councils**.
4. **Several academic experts** specializing in administration, economics, and law.

Functions of the Coordination Committee

- 1- This body, instead of the Ministry of Interior, will supervise the affairs of the governorates and the governorates will be administratively affiliated with this body.
- 2- It focuses on advancing and strengthening the system of local administration through establishing private institutions and structures for this field based on scientific principles and benefiting from the experiences of similar and advanced countries.
- 3- In coordination with the Council of Ministers, and under the supervision of the Prime Minister it carries out reviews and reforms of the laws of service ministries (organic laws, regulatory laws) and based on the principle of decentralization of administration and finance, it reorganizes them and submits draft laws to the Council of Ministers to be directed to Parliament.
- 4- This body reviews the process of administrative divisions in the Kurdistan Region and subsequently organizes the structure and formation of city and town administrations (their number size level relation and administrative connection) in a way that suits the nature of decentralization and aligns with the course of democracy and the objectives of contemporary local administration.
- 5- It coordinates ministries and national institutions with the governorates and local governments.
- 6- It works on promoting awareness and enlightenment regarding the issue of decentralization through preparing and publishing brochures, reports, studies, holding courses, seminars, and workshops panels for groups and organizations preparing promos infographics videographics and organizing programs visits and meetings in media institutions and social networks.
- 7- Preparing a draft law for those matters that are related to protecting the system of local administration and strengthening the foundation of local governments within the process of administration and governance in the Kurdistan Region.

- Drafting a law to amend Law No. (4) of 2009 concerning the election of provincial, district, and sub-district councils. The aim is to initiate fair geographic representation based on the population distribution within each province and to determine the number of council seats proportionally to the number of inhabitants.
- Drafting legislation to address the organization of local administrations based on scientific, legal, and practical foundations, with the goal of establishing a formal legal basis for local administrations within the Law of Provinces of the Kurdistan Region.
- Drafting a law to resolve, unify, and regulate the current separation between municipalities and provincial councils, which are presently governed by different legal frameworks.
- Drafting a special law to unify and amend the Law of the Provinces of the Kurdistan Region (Law No. 3 of 2009), incorporating the following proposed amendments:

1. Article One:

Four ministries shall be converted into directorates.

Fifty ministerial positions shall be restructured as heads of directorates.

2. Article Three:

Administrative authority shall be delegated to the local councils.

3. Article Four:

The number of council members shall be equalized across the provinces of Iraq.

4. Article Six:

Section Three:

This section shall be revised and structured as a separate article as follows:

- **First:** The governor shall be elected directly by the citizens.
- **Second:** The elections for governor and council members shall be held on the same day.

Section Twelve:

- The dismissal of council members shall be carried out by majority vote, based on a proposal submitted by the governor to appoint two deputy governors, etc.
- The dismissal of council members shall also be based on a majority vote, following a proposal from the governor to appoint general directors in the province.

5. Article Eleven:

A new section shall be added as follows:

An executive body, acting as a council of deputy ministers at the provincial level, shall be established in accordance with the laws governing each department. This body shall supervise governmental functions and convene regular (monthly) meetings.

6. Article Eighteen – Legal Review and Comparison:

First: In terms of implementation, the governor shall be administratively linked to the *Executive Coordination Body for Local Administrations*.

7. Article Twenty-Two – First Section (Amended):

A minister with special status shall be appointed based on administrative needs and in accordance with the developmental interests of the province. A portion of the governor's authorities shall be delegated to this minister.

8. Article Twenty-Seven:

It is essential to unify all financial institutions and directorates at the provincial level so that a single entity is responsible for managing the province's public revenues and expenditures.

Third Section (Amended):

All properties and allocations assigned by a majority vote of the Provincial Council shall be transferred to the control of the council.

Additional Sections to be Added:

Fifth: The province may obtain internal loans, subject to the approval of the Provincial Council.

Sixth: A portion of the province's revenue—derived from taxes, fees, and customs duties—may be allocated for local service provision, provided that the allocated proportion does not exceed **30%**.

Results:

Revised Version – Conclusions of the Study:

The study has reached the following conclusions:

1. There is no explicit constitutional provision that firmly establishes administrative decentralization in the Kurdistan Region.
2. In practice, administrative decentralization in the Kurdistan Region has been implemented not through formal legislation but primarily through decisions, orders, and directives issued by executive authorities, reflecting the weakest level of decentralization.
3. The laws governing the structure and operations of ministries within the Kurdistan Regional Government were initially drafted with a highly centralized administrative orientation. Over time, these laws have contributed to an entrenched system of centralized governance.
4. The majority of the Kurdistan Regional Government's decisions, orders, and directives are inconsistent with the intent and principles of administrative decentralization laws. In many cases, centralized practices have been more dominant in executive directives than in the legal texts themselves.
5. The number of laws enacted by the Kurdistan Parliament to promote and support administrative decentralization remains insufficient and below the necessary threshold.
6. A significant portion of the decentralization-related provisions in the amended Law No. (3) of 2009 on Provinces has not been properly implemented and remains underutilized in efforts to advance the decentralization process.

Suggestions and Recommendations:

In order to strengthen the foundations of administrative decentralization, the following proposals and recommendations are presented:

1. The upcoming constitution of the Kurdistan Region should include clear and extensive provisions on administrative decentralization. It must explicitly define the exclusive (designated) powers of the central government while granting the remaining powers to local councils and governments.
2. The legislature should adopt additional laws that directly support and promote administrative decentralization. The executive branch should have only a minimal role in issuing decisions, orders, and guidelines related to decentralization, in order to prevent the consolidation of executive dominance.
3. (Note: Number 3 is missing in the original input it will be omitted unless provided.)
4. Special legislation should be introduced to govern institutions concerned with administrative decentralization. These laws must aim to eliminate centralized administrative control and deepen decentralization to the extent that such institutions can operate independently and effectively, even in challenging circumstances.
5. The institutional structure of governance in the region must be redesigned to align with the objectives of decentralized administration and democratic local governance.
6. The legal relationship between provincial councils and municipal councils should be clearly regulated. The authority of municipal councils over administrative units should be transferred to the provincial and district councils in accordance with a legal framework.
7. A law should be passed by Parliament to establish an institution named the *Executive Coordination Committee*. This body would oversee the affairs of the provinces, ensure the consolidation of decentralization, manage public employment within local governments, and serve as a link between the provinces and the central administration.

Resources:

- ١- دهستوری ههمیشهیی عێراق، (٢٠٠٥).
 - ٢- یاسای بهرپێوهبردنی شارهوانییهکان. یاسای ژماره (٦) ی سالی (١٩٩٣) ی ههموارکراو.
 - ٣- یاسای پارێزگاكانی ههریمی کوردستان ژماره (٣) ی سالی (٢٠٠٩) ی ههموارکراو
 - ٤- یاسای ههلبژاردنی ئهنجومهنی پارێزگا و قهزاو ناحیهکانی ههریمی کوردستان، یاسای ژماره (٤) ی سالی (٢٠٠٩).
 - ٥- یاسای ئهنجومهنی وهزیران، یاسای ژماره (٢) ی سالی (١٩٩٢) ههموارکراو.
 - ٦- یاسای وهزارهتی ناوڤۆ یاسای ژماره (٦) ی سالی (٢٠٠٩).
 - ٧- یاسای وهزارهتی دارایی و ئابوری، یاسای ژماره (٢٥) ی سالی (٢٠١٠).
 - ٨- یاسای باجی خانوبهره، یاسای ژماره (١٦٢) ی سالی (١٩٥٢) ی ههموارکراو.
 - ٩- یاسای باجی دهرامهت، یاسای ژماره (١١٣) ی سالی (١٩٨٢) ی ههموارکراو.
 - ١٠- یاسای گومرگ، یاسای ژماره (٢٣) ی سالی (١٩٨٤) ی ههموارکراو.
 - ١١- کۆی بریار و فهرمان و پهیرهوهکانی حکومهتی ههریمی کوردستان تایبته به پرسى لامهركهزى کارگيرى.
 - ١٢- کۆی ئمو رێنمايانى، كه وهزارهتی ناوڤۆ سالانه ئاپاستمى پارێزگا و ئیداره سهربهخۆكانى دهكات، كه دواترینیان ژماره (١٦١-ك)، له رێكوتى (٢٥/١/٨) دا دهچووه.
 - ١٣- ئارام جهمال و كاروان كاظم، پرسى ديموكراسى و لامهركهزى له پهیرهوى ناوڤۆ حزهكانى ههریمی کوردستاندا، پهیمانگهى كوردی بۆ ههلبژاردن، ناوهندی سارا بۆ چاپ و بڵاوکردنهوه، چاپى يهكهم، ٢٠٢٠.
 - ١٤- احمد علي احمد، التنظيم الاداري في الدول الاتحادية، منشورات الحلبي الحقوقية، الطبعة الاولى، بيروت، ٢٠١٨.
 - ١٥- رونالد ل. واتس، نماذج المشاركة الفدرالية في السلطة، ترجمة: نور الأسعد و ناتالي سليمان، من منشورات المعهد الديمقراطي الوطني للشؤون الدولية، واشنطن، مطبوعة على شكل كراس، دونسنة نشر.
 - ١٦- رونالد ل. واتس، الأنظمة الفدرالية، ترجمة: غالي برهومة ومها بسطامي ومها تكللا، منتدى الاتحادات الفدرالية، أوتاوا، كندا ٢٠٠٦.
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Appendix:

- له ولاتانی جیهادا (ولاتانی فیدرالی یا ساده)، چەندین دەزگا و دامەزراوەی حکومی هەن کاردەکەن بۆ بەهێزکردنی پێگەی شارەوانییەکان و حکومەتە خۆجێیەکان و هاوکاری و هەماهەنگی نێوان ئاستە جیاوازه‌کانی حکومەت (حکومەتی ناوەند و حکومەتە خۆجێیەکان) ڕێکدەخەن و داڕێژکردنی داھات و سەرچاوەی دارایی و دەسەڵاتەکان بە شێوەیەکی دادپەروەرانه دەستەبەردەکەن، لەوانەش وەک.
- - وەزارەتی حکومەتی خۆجێی و نیشتمانیکردنی کەنەدا.
- - وەزارەتی حکومەتی خۆجێی و کاروباری گوندنشین ئەفریقای باشوور.
- - ئەنجومەنی نیشتمانی بۆ حکومەتی خۆجێی لە بەریتانیا.
- - ئەنجومەنی دەستووری حکومەتی خۆجێی لە ئەندەنوسیا.
- - فیدراسیۆنی شارەوانییەکانی کەنەدا (FCM - Federation of Canadian Municipalities).
- - کۆمەڵەی شارەکان و دەسەڵاتە خۆجێیەکان لە فەرەنسا (AMF - Association des Maire's de France).
- - شار و حکومەتە خۆجێیە یەگەرتوووەکان (UCLG - United Cities and Local Governments).
- - فیدراسیۆنی نێودەوڵەتی شارەکان (ICMA - International City/County Management Association).
- - ئەنجومەنی هەماهەنگی نێوان هەرێم و پارێزگاگان لە ئەڵمانیا.
- - ئەنجومەنی حکومەتی خۆجێی فیدرالی ئۆسترالیا.
- - میسر - وەزارەتی گەشەپێدانی خۆجێی.
- - سعودیە - وەزارەتی کاروباری شارەوانی و گوندەکان و نیشتمانیکردن.
- - ئیمارات - وەزارەتی گەشەپێدانی کۆمەڵگە (سەرپەرشتی هەندیک لایەنی ناوخوازی دەکات شانبەشانی حکومەتەکانی حەوت میرنشینەکە).
- - ئوردن - یەکێتی شارەوانییەکانی ئوردن.
- - لوبنان - یەکێتی شارەوانییەکانی لوبنان.
- - فەلەستین - یەکێتی دەسەڵاتە خۆجێیەکانی فەلەستین.
- - تورکیا - وەزارەتی ژینگە و شارنشین و گۆڕانی کەشوەهوا (بەرپەرستی شارەوانییە گەورە و حکومەتە خۆجێیەکان).
- - هیندستان - وەزارەتی گەشەپێدانی گوندەکان و وەزارەتی نیشتمانیکردن و کاروباری شارەکان.
- - مالیزی - وەزارەتی نیشتمانیکردن و حکومەتی خۆجێی (Kementerian Perumahan dan Kerajaan Tempatan - KPKT).



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