

Guarantee Law No. (31) of 2015 and its Implementing Instructions

This law was issued pursuant to the Presidency of the Republic Decision No. 32 dated 30/1/2015.

Article 1: The employee or person charged with a public service shall guarantee the value of damages incurred by the public treasury due to negligence, default, or violation of laws, decisions, regulations, and instructions.

First: The minister, head of an entity not affiliated with a ministry, governor, or any person authorized by them, provided that the authorized person is not below the rank of Director General, shall form an investigative committee at the ministry center, the non-ministerial entity, or the governorate. The committee shall consist of a chairperson and two members, one of whom must hold at least a bachelor's degree in law.

Second: More than one committee may be formed at the ministry center, non-ministerial entity, or governorate to consider guarantee cases when necessary.

Third: The investigative committee may seek the assistance of experts and specialists for consultation purposes, without granting them voting rights.

Article 2: The concerned department in which damage to public funds occurred shall notify the competent ministry, non-ministerial entity, or governor within a period not exceeding seven (7) days from the date the damage is discovered.

Article 3: First: The investigative committee shall notify the employee or person charged with public service through their department in writing to appear before it and record their statements.

Second: If the employee or person charged with public service is no longer employed and their place of residence is unknown, notification shall be made through publication in a daily newspaper once. The committee may proceed with the investigation and submit recommendations if the person fails to appear.

Third: If the employee or person charged with public service fails to appear before the committee or refuses to provide statements, the investigation procedures and recommendations shall proceed.

Article 4: The amount of guarantee shall be determined according to prevailing market prices on the date of ratification.

Article 5: The committee shall submit its recommendations to the competent minister, head of the non-ministerial entity, or governor for approval and issuance of the guarantee decision, provided that investigation and ratification procedures are completed within ninety (90) days from the date the discovered damage occurred.

Article 6: If the person subject to guarantee refuses to pay the amount and recovery cannot be achieved in accordance with the Government Debt Collection Law No. 56 of 1977, the salary of the guarantor shall be seized within the limits stipulated in Guarantee Law No. 45 of 1980. This shall not prevent taking measures under the Government Debt Collection Law if assets belonging to the

guarantor appear in the future.

Article 7: The concerned authority shall determine the amount of installments, their due dates, and the follow-up of their collection in accordance with the approved schedule.

Article 8: Appealing the guarantee decision before the competent court shall not suspend implementation procedures.

Article 9: The termination of service of the employee or person charged with public service, or their transfer for any reason including resignation, retirement, or death, shall not prevent imposing or collecting the guarantee amount according to law.

Article 10: The department of the employee subject to guarantee shall, upon transfer, notify the receiving department of the amount owed, installment amounts, and repayment periods.

Article 11: Instructions No. (3) of 2007 concerning facilitation of the implementation of Guarantee Law No. (12) of 2006 are repealed.

Article 12: These instructions shall enter into force from the date of publication in the Official Gazette.

Prof. Dr. Abdul Razzaq Abdul Jalil Al-Issa Acting Minister of Finance

These instructions were published in the Iraqi Gazette, Issue No. 4440 on 27 March 2017.

Objective of the Guarantee Law: The Guarantee Law aims to protect public funds and ensure their proper use by holding employees or persons charged with public service responsible for financial damages caused by negligence, default, or violation of laws and instructions. This contributes to strengthening job discipline and preserving state property and financial rights.

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