

Financial Decentralization in Iraq After 2003

The Application and Development Mechanisms.

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- **Abstract:** Fiscal decentralization in many developing countries and Iraq, in particular, lacks the requirements for effective implementation in terms of the distribution of spending and revenue responsibilities and authorities that are compatible with federal and local levels, although Iraq's 2005 constitution divided the powers between federal and local governments, due to the fact Spending policies may not reflect the shape of the system has accounted Local governments have contributed for 14% of the overall federal investment budget, while local revenues accounted for only 5% of the total revenue available for the period (2006-2019), Therefore, one of the objectives of the research is to determine the structure of the post-2003 financial decentralization system in Iraq, and ways to make decentralization work the success by achieving efficiency and effectiveness in providing local governments with the opportunity to improve responsiveness accountability and performance in the development and delivery of services, This entails the process of establishing the foundations for financial decentralization in Iraq, which allows the authorities to provide sufficient revenue to ensure the financing of local government responsibilities.
- **Keywords:** Decentralization, implementation, federal, constitution, achieving, Establishing, foundations,