



THE IMPACT OF THE CHANGE IN THE ACCOUNTING SYSTEMS OF THE IRAQI MUNICIPAL INSTITUTIONS, KARBALA MUNICIPALITY INSTITUTION AS A MODEL

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Article history:		Abstract:
Received:	May 28 th 2022	The unified accounting system is the prevailing system in all state institutions, and most of the private sector institutions. The main objective of establishing this system was to link the accounts of the economic unit with the national accounts, and this means that the system's goal is to provide accounting information to one user who is the state with its various organs. Neglecting the needs of other users of accounting information about economic units, as the registration system, accounting processes and legal regulations necessary to implement this system, and therefore the research aims to demonstrate the legal and accounting frameworks for accounting systems in the Iraqi environment, identify the community and the research sample, and indicate the reality of external control reports in the research sample for the period (2012-2019), which relates to the period of change from the decentralized accounting system to the unified accounting system for municipalities. The research has reached the most important conclusions, which are when applying the unified accounting system for the society and the study sample, we will face difficulties such as changing the tab related to keeping records, which differ from the records kept in the government accounting system, and the difficulties related to the development of some accounts that are characterized by privacy and branching from the main tab and the most important of those The accounts (sanitary landfills, social capital, operating capital) as well as the accounts in the unified accounting system and with them serve the objectives and activities of municipal departments, and the automated accounting system until 31/12/2019 still suffers from problems in data entry and restrictions, and the manual system was adopted The municipality did not deal with these problems with the Federal Financial Supervision Bureau and provided us with trial balances, professor cards and main records without any problems, as these problems and obstacles were limited to (7) points (the most important of which is the appearance of total amounts in some statements in the automated system in the form of boxes because there is no space for those The amounts, as well as when closing the previous fiscal year, the opening entry in the automated system does not match the entry that appears in the manual system.....etc.)
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INTRODUCTION

Because of the development of the Iraqi state and the expansion of state departments and the number of ministries, the central government accounting system does not meet the urgent need to expand the accounting work to speed up exchange and accounting operations, and the increase in the number of financial transactions submitted to the treasury departments due to the increase in allocations in the current budget

and the investment budget has led to There was a delay in the completion of exchange operations, so the principle of the accounting unit was approved for all departments, and the Ministry of Finance was assigned to prepare the necessary rules and instructions for the expansion of the application of this system. to the Board of Financial Supervision in order to get its opinion on these instructions.



RESEARCH METHODOLOGY:

Research problem: The research problem crystallizes in light of the following question (Does the change of accounting systems affect the society and the research sample on the implementation of its periodic activities)
Research objectives: To identify the following:

.1A statement of the legal and accounting frameworks for the accounting systems in the Iraqi environment and the identification of the research community and sample.

.2A statement of the reality of external control reports in the research sample for the period (2012-2019), which relates to the period of change from the decentralized accounting system to the unified accounting system for municipalities.

The importance of the research: the importance of the research stems from the importance of the unified accounting system in the community and the research sample, as it is an informational value greater than the cost spent in order to obtain information, because this system saves a lot of time, effort and cost because of its full readiness to accept and operate accounting data and then produce Outputs in the form of reports and financial statements and present them to the beneficiary users.

THEORETICAL FRAMEWORK FOR RESEARCH

First: The establishment of the unified accounting system:

The idea of unification for financial accounting at the state level was not limited to certain countries, neither according to their economic systems nor according to their economic development. Unified accounting systems, although their applications and comprehensiveness for economic sectors differ, but it is applied in many capitalist and socialist countries and third-year countries alike. The global economic development in the last decades showed us the need for accounting data prepared according to internationally agreed upon principles and principles. Accounting standards, concepts, definitions, and accounting statements. This accounting system was evolving with the development and economic growth in the country. In Germany, a unified accounting system was developed and the beginnings of its application to various economic sectors were at the end of the thirties and France, where the first appearance of the unified accounting system was in France in 1946, which formed A committee in the Ministry of National Economy to develop a unified accounting system in line with the requirements of the business Ra'at al-Tijaria and the development of suggestions and how to apply them in public, private and mixed projects (Al-Hassani, 2018: 115), in which

the unified accounting system began to be applied to commercial establishments at the end of the forties, then expanded its application to include the industrial sector. In Britain, the application of the unified accounting system began in 1954 on nationalized projects and then developed to include other sectors for the purpose of obtaining unified data used for the purposes of national accounts. As for Iraq, due to the emergence of a number of accounting systems, as the Some ministries, especially commerce, industry and oil, prepared unified accounting systems for each of them and generalized their application to their affiliated economic units (Imran, 2017: 4). In Egypt, it began in 1954 and developed in 1954 with Law No. 26 of 1954, which unified the accounting provisions for companies Shareholding companies, and recommendation companies, developed a unified model for the accounts for profits and losses and the balance sheet, and things continued to develop according to presidential laws and decisions, the latest of which was Republican Decree No. 4723 of 1996 adopting the unified accounting system. Syria united the Arab countries with a socialist orientation, which came into force in 1974 Public institutions, public companies and establishments subject to the provisions of Decree 18 of 1974, with the exception of banks, the postal savings fund, insurance companies, insurance and pension institutions, and the Social Insurance Institution. In 1972 it was required to apply it to all production projects, and in 1973 it was applied to M The Ministry of Industry leveled, and in 1977 a decision was issued to apply it to the Ministry of Agriculture and Agrarian Reform, and it was finally circulated to all economic projects and the Arab League was issued in 1970 after forming committees and as a result meetings and seminars were held. It corresponds to it in the national accounts, and it was issued by the Arab Experts Committee in the Industrial Development Centers Committee.

Second, the definition and concept of the unified accounting system:

, includes the guide and the account map as follows) - Unified Accounting System, 2011: 80(

- 1assets.

- 2liabilities.

- 3The cost of production and service.

- 4The cost of the goods or service sold.

- 5Revenues and expenses, including profit and loss.

- 6Divide the profit.

Each of these accounts is divided into: (Qaddoura, 2015:13-11(

Detailed and sub-accounts.

-A unified system for accounting in the institutions that were affiliated with the General Trade Corporation.

In light of this, we present the following:



The unified accounting guide and its general framework (chart of accounts)

- Accounting Manual.
- Accounting books and records.

According to what is included, it can be said that the new accounting system has used the following mechanisms in the framework of its work:

Consolidation of the planning budget.

-Consolidation of the result accounts (profit and loss, balance sheet.)

-Implementing a continuous inventory and follow-up system.

This system became a basis in the formation of the unified accounting system, which later expanded its application to include all government industrial and commercial sectors, and this system included most sectors of the economy (Qaddoura, 2015: 14.)

The emergence of this system has also helped to develop the financial and administrative accounting system in the economic units of the public sector, self-finance departments, cooperative societies and all mixed sector companies, which deal on economic bases and aim to cover their production costs regardless of their administrative link, as this system is characterized by flexibility and can be It is also applied manually and electronically in the production of each of the accounting data, and this system has contributed to the unification of accounting regulations and laws, and the process of recording accounting data at the level of companies and quality industries and at the national level in the broadest sense in terms of preparing final accounts and planning budget within a specific framework of foundations, rules, terms and definitions Accounting, which deals with key terms including "financial accounting, management accounting and cost accounting.

The following is a presentation of the results of the unification of accounting regulations and laws: (Al-Rubaidi, 2016: 108)

Unifying the foundations, principles, rules, terms and definitions of accounting.

-Unifying the bases for evaluating the inventory of materials, products and the rest of the assets.

Unification of depreciation rates for all assets.

-Consolidation of the fiscal year with the unification of the date of preparing the result accounts and financial position statements.

Consolidation of final accounts.

-Consolidation of the accounts of reserves and allocations.

Consolidation of monetary, financial and technical planning budgets.

-Unifying the accounting guide on the basis of which analysis, tabulation, classification and division of operations and accounting data are carried out. The unified accounting system has also helped to facilitate

the recording of accounting operations and data production at the level of companies, qualitative public institutions and the national economy to include financial accounting, management accounting, and cost accounting.

Third: Characteristics of the Accounting System (Unified Accounting System, 2012:10-17)

Despite the multiplicity of accounting systems and their differences from one institution to another, there are a set of characteristics that must be available in any accounting system, which are as follows:-

-1The accounting system should be characterized by its ability to provide the necessary information, at the required speed, and with accuracy in executing the calculations in order to deliver them to the beneficiaries in a timely manner.

-2The suitability of the accounting system of the institution in terms of the nature of its activity, the size of its operations and its legal form.

-3Flexibility, since the institution is an open system, it affects and is affected by the surrounding environment, which calls for some changes and modifications, and then the ability of this system to develop and suitability: .

1- Legal accounting documents, books and records must be available, which must be characterized by the accounting system by achieving accuracy in the implementation of financial operations, and speed in providing the management of the institution with data. The financial statements and the necessary reports that help them in making decisions and formulating policies.

-2Knowing the institution's various resources and showing the institution's assets and assets at their true value.

-3Work to achieve a balance between the revenues that are realized and the expenses incurred by the institution for those revenues, and work to reduce the volume of expenditures, and control the exchange operations.

- 4to be characterized by simplicity in order to face the changes that occur in the future, as we find that the components of the accounting system differ in terms of size and number.

Fourth: The advantages of the unified accounting system:

The unified accounting system includes a set of advantages that helped the concerned authorities to implement it and put it into practice without fundamental obstacles. These advantages can be summarized as follows:

) SAI, Unified Accounting System, 2011: 43(

-1Clarity & Simplicity

The unified accounting system is characterized by complete clarity and ease of perceiving, understanding and assimilating the procedures, treatments and

accounting methods used by providing accountants with the basics of how to operate and process data in a clear and easy manner, as well as designing ready-made forms for accounts and financial statements without referring to any other parties to inquire about the problems of their use and application.

-2Flexibility

The unified accounting system is characterized by great flexibility in its application to all economic units and sectors, whether industrial, agricultural, commercial or service, regardless of their different sizes and legal forms. Develop it in a way that adapts to the new changes in the economic, financial, social and accounting aspects.

-3Commitment to Engagement

The unified accounting system is committed to applying generally accepted assumptions, standards and principles of accounting.

-4Consistency

The unified accounting system has the characteristic of clear harmony between the accounting methods and rules in which other branches of accounting work, such as financial accounting, management accounting, agricultural accounting and cost accounting. The application of the unified accounting system in public sector companies leads to:

- Accurate and objective accounting information for these companies.
- The multiplicity of principles, foundations and rules that companies rely on in preparing accounting information to raise the performance efficiency of these companies and encourage them to increase their productive efficiency (Hassan et al., 2003: 150).

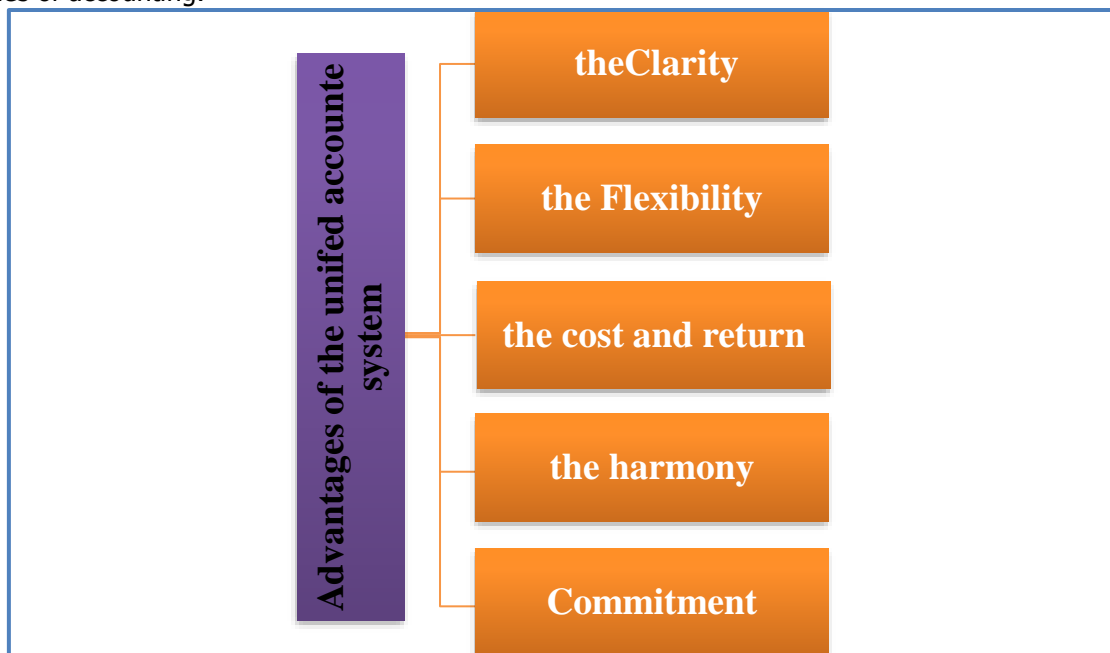


Figure (1) Advantages of the unified accounting system

Source: Prepared by the researcher based on the above sources

Fifth: The unified accounting system for municipalities
 Municipalities are considered non-profit economic units that are characterized by certain characteristics, including the multiplicity of activities (service, productivity, construction) and the multiplicity of sources of access to resources. Therefore, the accounting information system seeks to provide decision makers with information about the realization and use of resources, which leads to the improvement of services and activities of the system. The municipal accounting system provides information with qualitative characteristics in the financial statements, management report, conformity report and

performance report, which affects the opinion of the external auditor.

The origin of the municipalities is that they finance themselves because they are service entities based on the performance of services and the payment for them. Therefore, what is provided to them within the state budget is provided as a temporary subsidy that the municipalities should work on dispensing with and self-sufficiency in their imports. The accounting system is a plan represented by a set of arrangements related to data registration. Accounting at the unit level and preparing the financial statements and final accounts in the light of a unified framework of foundations and rules Definitions, terminology and accounting



treatments to serve specific goals. According to the powers defined by the laws and within the specific functional structures, and that the enrichment of administrative functions by transferring powers to suit the population and urban growth, this requires an increase in the coordination process in order to address the problems of providing services and satisfying the desires of citizens. after redistribution This is confirmed by the Constitution of the Republic of Iraq (Matar, 2020: 499.)

The unified accounting system, applied in government service units, was developed at the time to meet the needs of the directed and planned economy, and in light of the dominance of the public sector in the central system for running the economy, and obtaining data to serve the macro economy more than the micro economy (Banana of Financial Supervision, Unified Accounting System for Municipalities, 4 :2012-7

And through the creation of some accounts that are characterized by privacy, which he came up with and branched from the main tab, and the most important of these accounts (landfill lands, social capital, operating capital). 0 Unified Accounting System for Municipalities, 2012: 6(

The unified accounting system is represented by an integrated set of documents, accounting cycles and books, as well as reports, accounts guide, and appropriate accounting methods that link these components tightly together (Zaki and others, 117: 2019.)

And that the data represent the system's inputs, while the information is its output, and that this data needs to be processed and changed for the purpose of converting it into information useful in making decisions (Abu Khadra et al., 14: 2018.)

Sixth: Characteristics of the Unified Accounting System for Municipalities: (The Unified Accounting System for Municipalities, 2012: 29(

-1It should be compatible with the legal and economic requirements of the state.

-2The municipal accounting system helps in preparing accounts so that they clearly show the requirements and the elements for which resources have been allocated for spending on them.

-3The accounting system has a prominent role in showing the financial and economic results of any activity, in the sense of measuring resources, determining costs, and showing the results related to them.

-1It helps in providing the necessary information for planning, follow-up and evaluation of results.

-2The unified accounting system for municipalities has its own revenues, which are the self-revenues, and the municipality has the right to spend from these imports.

-3The unified accounting system in the municipalities has the right to open an account with them at the Monetary Agency or one of the national banks.

-4The state subsidy that you pay to the municipalities is paid in instalments.

-5The accounts in the municipalities are closed in a somewhat different way from closing the accounts of ministries and departments as a result of the financial independence of the municipalities.

The practical aspect of research

First: an introductory overview of the Holy Karbala municipality (the municipality of the center.)

It is known as one of the local government institutions whose goal is to serve the city with an area of 5034 square kilometers, and a population that exceeds one million people. All over the world throughout the year, it is very important to provide services to them and to the residents of the city as well. This directorate implements a wide range of economic, service and social projects and according to its specific geographical location. It supervises and implements environmental, residential and urban projects in addition to its supervision and implementation Public services such as bridges, roads, gardens and parks. In view of the importance of the holy Karbala municipality and the services provided in it, it classifies this municipality from the first category, as it can carry out all the responsibilities assigned to it by the municipalities, and it also enjoys all the rights granted by law to it. Given the importance of the Karbala municipality directorate, it is necessary to divide and distribute the work to its employees with all Accuracy so that the work can be carried out correctly and the monitoring and accountability are carried out in all transparency, and from this point of view it is possible to present the organizational structure of the Holy Karbala municipality.

Second: The reality of the unified accounting system applied in municipalities, including (Karbala municipality(

The unified accounting system was applied in the municipality directorate during 2012 and was approved by the Financial Supervision Bureau in coordination with the Ministry of Housing, Construction and Public Municipalities currently (formerly the Ministry of Municipalities and Public Works).

The government accounting system), which is currently in force, applies a unified manual accounting system (records) and an enabled (electronic) accounting system, which means that the accounting



data is entered from a program prepared by the Board of Supreme Audit, provided that when applying the system it faces some difficulties such as changing the relevant tab By keeping records, which differ from the records kept in the government accounting system, some accounts have also been created that are characterized by privacy and which are branched from the main tab. And it serves the objectives and activities of the municipalities' departments (Unified Accounting System for Municipalities, 2012: 6). We list below the documentary collection held by my agencies:

1- Accounting 16:-

It is considered one of the important documents in which it lists the documents and receipts held from the receipts of the fund, collection receipts, building permits, warehouse entry and exit, and all entry and exchange bonds.

2- General journal log:

The entries that were not entered in the records of payments, receipts and uses are lowered from the entry voucher and the voucher of use, and are lowered into the general journal, such as uses, fixed assets, travel, dispatch, and transfer of trusts to rent allowance.

3- Record the revenue journal:

The revenue is deducted according to the receipt voucher and the entry voucher in the revenue register and contains:

Selling lands 42211, compensation and fines 43322, cleaning 4371, paving 4372, renting commercial buildings 43822, profession fees 4391, advertising fees 4392, building permits fees 4393, massacres fees 4394, other fees 4395, rent land 462, treasury grants 4821, years income Previous 491, Income 492.

4- Record the payments journal:

It is a record in which intermediate accounts are recorded (credits, trusts, suppliers) and others. It includes advances of all kinds (operational, permanent, etc.), as well as trusts and public and private sector suppliers. The download is from the exchange voucher only, and the collection of the disbursed amounts and the aggregation entry is made and delivered to the The budget accountant after being transferred from the accounts manager to make the aggregate entry of the payments in the entry voucher.

5- Trial Balance Record:

All the accumulated amounts mentioned in the aggregate entries, which are (payments, uses, receipts, general journal entries) are deducted after they are matched with the daily matching. The movement of expenses and revenues, the bank, the fund, trusts, advances, reserves, and deficits, that is, the trial balance includes the proceeds of all the

amounts mentioned in the daily accounts, which were organized in the entry and exchange voucher, the fund receipt, and it is matched monthly with the bank statement.

6- Teacher's record (leader cards):

In the Directorate of the Holy Karbala Municipality, the professor's cards are used, and they are a working model in the specialized printing press. Monthly operations are downloaded. Among the aggregational restrictions mentioned in the entry deed, they are prepared monthly. It is a stage that precedes the trial balance, in which the position of each account appears on a monthly basis, whether expenditure, revenue, bank or other accounts. Cards are organized for accounts. all.

7- Extinction record: It includes:

A- Record the extinction of furniture.

b- Record of building extinction.

C- Record of machinery extinction.

d- A record of the extinction of machinery and equipment.

8- Payroll record: It includes the details of the salaries of all permanent employees.

9- Advances Register: It includes all the details of the disbursed advances and their amortization, including advances for the purposes of activity 167 (operational advances), and perpetual advances 182.

10- Register of deposits:

It includes downloading the receipts related to the trusts in this record and then preparing the equations and examples (private sector debtors, revenue received in advance, wages returned salaries).

11. Daily log uses:

All expenses are deducted according to their classification (supplies and tasks, commodity requirements, service and transfer requirements (compensation and fines) and other transfer expenses.

12- Debtors Register: In it the names of the debtors and the required amounts, as well as the extinguishment of debts, are posted.

13- Record daily receipts (box arrived):

Means depositing cash amounts that includes revenues, deposits and cash advances, including:

A- Revenues: rent of commercial buildings 43822, profession 4391, advertising fees 4392, fines 48322, cleaning fees 4371, paving 4372, land sale 42211, land rent 462, incidental revenues 492, previous years' revenues 491, and public treasury grants 4821.

B- Trusts: private sector debtors 1614, deposits received 2661, income received in advance 2662, wages and salaries returned 2665.

C- Cash advances: It consists of advances for the purposes of activity 167, and permanent advances 182, and revenues are collected at the end of each



day and deposited in the bank. The entry is recorded in the entry voucher as follows: -

xxx from h/box
to mentioned

XXXH/ cash at banks 183 (cash if the fund is 181)

Xxx H/ Checks and Transfers (Chuks)

At the end of the month, the aggregate entry is prepared and transferred to the general journal.

Third: The reality of external control reports in the research sample for the period (2012-2019).

The auditor faces many difficulties when carrying out his work, i.e. the process of auditing and monitoring the comprehensive and partial of the municipality and giving a neutral technical opinion. Among these difficulties are the accounting violations that appear during the accounting and documentary cycle and when preparing the final accounts, the financial position and the results of activity in the municipality and after the auditor's knowledge of the current reality

and access to the records Accounting, financial and financial statements prepared by the Karbala municipality directorate. It became clear that there are activities and accounts that took a large part of the total accounts, varying and differing according to the nature of the activity that was audited, as they were not equal, but were varying from the field According to the powers granted to the municipality directorate and the limits and possibilities of exchange, and these can be classified into violations to violations of non-compliance with laws, exchange violations and budget violations resulting from the failure to implement budget implementation instructions by examining accounts, data and financial reports (notes, reservations, lists and financial statements), and before To clarify this, we review the program of the Federal Financial Supervision Bureau approved in auditing the research sample, according to the following:

1. The Municipal Institutions Audit Program approved by the Federal Financial Supervision Bureau:

the details
First - organizational matters:
-1Request the department's organizational structure.
-2The certified and occupied staff of the department's staff on the permanent and temporary staff.
-3Examine the administrative orders related to the division of work in the Directorate.
-4Request a copy of the administrative orders related to the formation of committees in the directorate.
-5Check the files of the employees.
Secondly, financial matters:
-1Request a copy of the funding amounts to the department and obtain an endorsement for it.
-2Request a copy of the current account.
-3Requesting a statement of the monthly revenues and expenses and matching them with the records.
-4Requesting the monthly trial balance and matching it with the estimated budget, financial records and consolidation record
Third - Documentary Audit:
-1Study and audit the expenses and revenues of the Directorate for the current year.
-2Following up the administrative orders of the procurement, maintenance and fuel committees.
-3Checking the salaries of educational and teaching bodies and employees and matching them with the instructions in force.
-4Posting the exchange and registration bonds and matching them with the relevant records.
-5Collecting the general daily record and matching it with the monthly and final accounts
-6Inventory of the fund and preparing a report.
Fourth: Annual Inventory and Stores:
-1Ensure that the inventory committee is formed and matches it with the relevant records.
-2Ensuring that these assets are evaluated in accordance with the requirements of the financial statements
-3Visiting the store and preparing the stock inventory report.



Fifthly, the mechanisms:
-1Make sure to open special files for each car
-2Request a copy from the maintenance and inspection committees in the directorate.
-3Request a list of all types of cars owned by the Directorate and owned by other departments with all the information related to it
-4Request a copy of the drivers guarantees.
Sixth: Legal:
-1A request to disclose the number of lawsuits and contracts and the soundness of their legal position.
-2Request a copy of the title deed of the building in which the council resides.
Fourth - Management and self- :
-1Request for a list of the names of the employees on the permanent and temporary owners.
-2A request for the procedures for appointing employees.
-3Request a copy of the authenticity of the academic certificates issued by the employees.
-4Request a copy of the administrative orders issued and received to the Directorate
-5Seeing the employees' signature on the transparency form and the rules of professional conduct.
Eighth - Audit and Internal Control-:
-1Request a copy of the orders for the formation of the department
-2Request the report on the department's monthly and annual activity
-3A request to match the bank statement.
Ninth - the investment plan:
-1Request a copy of the plan's account opening.
-2Request a copy of the financing amounts
Tenth - investigative committees:
-1A copy of the minutes of the real committees in the Directorate was requested
-2A sample of the investigative committees and the recommendations taken in this regard were studied
Eleven - study leave:
-1Request for a list of those who have passed their studies
-2Studying a sample of the files of the academically certified

Second: The most important notes and clarifications issued by the external audit (Federal Financial Supervision Bureau) on the impact of the change in the accounting systems of the research sample

.1The management is responsible for preparing the financial statements and disclosing them fairly in accordance with the approved accounting rules and standards, in addition to setting and adhering to the requirements of the internal control system, especially with regard to preparing and disclosing the financial statements in a clear manner and free from fundamental errors resulting from manipulation. This responsibility is to select and apply appropriate accounting policies and use appropriate accounting estimates.

.2The responsibility of this office is to express a neutral technical opinion on the financial statements and based on our audit and examination of these data with reference to the financial and accounting records

and the evidence available to us, in accordance with the evidence and auditing standards adopted to obtain reasonable assurance whether they are free from fundamental errors and their appropriateness The accounting policies applied, the accounting estimates used, and the accounting estimates made by management.

.3The delay of most municipal institutions in submitting financial statements for the years of the research sample ended on December 31 of the same year in its final form, as it was submitted on 2021, in contrast to the instructions for implementing the federal general budget on spending units, the obligation to submit final accounts to the Federal Financial Supervision Bureau in No later than 31/1/ of the following year.

.4There is no indication that all projects received and funded by non-governmental entities (the coalition forces) have been evaluated and registered in the



financial and statistical records, and the projects received and funded by the investment projects accounts for the governorates have not been recorded. Contrary to the instructions of the Ministry of Finance No. (14687) on 22/10/2009.

.5There are many stolen fixed assets and the necessary legal procedures have not been completed to settle these cases in the police stations and refer them to the competent courts in accordance with the law.

.6Most of the municipal institutions did not take the necessary measures to return the sums of the differences disbursed to the dismissed political employees who returned to service from those who claimed the political dismissal and the approval of the General Secretariat of the Council of Ministers / Verification Committee was not received, contrary to the letter of the General Secretariat of the Council of Ministers - Cabinet Affairs Department No. (Sh.Z 10/1/Uncles/38977) on 2/11/2011.

.7Most of the municipal institutions did not approach the companies of the Ministry of Industry and Minerals for the purpose of purchasing from them or obtaining an apology for that, as the CD-ROM sent by the Ministry of Industry and Minerals was relied upon, contrary to the Federal Budget Execution Law, general provisions which stipulated (on the federal ministries and entities not associated with the Ministry And the governorates apply the texts contained in the Iraqi Products Protection Law No. (11) of 2010 according to the regulations issued by the Ministry of Industry and Minerals based on the budget department book No. (8383) on 01/10/2017.

.8The failure of most municipal institutions to charge the tenants of real estate with the late interest amounting to (7%) in contrast to Article (8-1) of the law, which states (if the municipal institutions, according to the applicable laws, realize a debt on the taxpayer and do not pay it on time, he shall be notified of the need to pay within a period of time Sixty days from the date of notification of the notification, and otherwise, an annual interest of 7% shall be imposed on the realized debt, which shall be collected from the principal of the debt in accordance with the provisions of the Government Debt Collection Law.

Abstract of the topic: When applying the unified accounting system for the community and the study sample, we will face difficulties such as changing the tab related to record keeping, which differs from the records kept in the government accounting system, and the difficulties related to the development of some accounts that are characterized by privacy and branching from the main tab, and the most important of these accounts (landfill lands Health, social capital,

operating capital) as well as the accounts in the unified accounting system and with it serves the objectives and activities of municipal departments, and the automated accounting system until 31/12/2019 still suffers from problems in data entry and restrictions, and the manual system was adopted because the municipality did not process Those problems are with the Federal Office of Financial Supervision and provide us with trial scales, professor cards and main records without any problems, as those problems and obstacles were limited to (7) points (the most important of which is the appearance of total amounts in some statements in the automated system in the form of boxes because there is no space for those amounts, as well as when closing the previous fiscal year, the opening entry in the automated system does not match the entry that appears in the manual system etc.)