



**The impact of implementing Electronic and Statistical Collection Systems on
Enhancing Accounting Procedures for the Revenues of the Wasit Governorate
Treasury**

Ali Hussein Mahoush

Middle Technical University, Technical Institute- Kut, IRAQ

Ali.mhawesh@mtu.edu.iq

Abstract:

The research aims to study and evaluate the current situation of the financial resources of Wasit Governorate's treasury, identify the obstacles and challenges it faces in the process of collecting revenues, and explore the possibility of using statistical tools to analyze the available data. Identifying sources that could generate more future revenues and developing an effective electronic collection system that meets the needs of Wasit Governorate, which leads to speed and accuracy in collecting revenues and reduces the likelihood of evasion, as well as reducing administrative corruption through the electronic collection system and increases transparency. The study also examined its potential to enhance revenues and how to integrate collection systems with statistical databases to improve financial decisions and planning. The study concluded with a set of recommendations, the most important of which is that the use of technology in collection processes enhances transparency and accountability, which leads to increased confidence of citizens and institutions in collection systems and enhances compliance of taxpayers in paying the fees due from them. Electronic collection reduces the effort and time required to manage the collection process and count taxpayers, which helps in allocating human resources to other tasks that contribute to improving public services.

Keywords: Wasit Governorate Treasury resources, public revenues, electronic statistics, electronic collection

Introduction

Maximizing the resources of the Wasit Governorate treasury is a vital step towards achieving sustainable development and improving the quality of public services in the governorate. Financial resources are one of the basic pillars to enable the governorate treasury to improve municipal services, implement infrastructure projects, and develop the city to meet the needs of its residents.

Statistics and electronic collection can play a pivotal role in maximizing these resources by relying on accurate statistics and data analysis, which can identify areas of waste and improve spending efficiency. In addition, electronic collection provides modern and effective means to collect revenues and fees quickly and more transparently, which reduces waste of money and improves the level of collection.

Furthermore, by using digital technologies, the Wasit treasury can improve its database, monitor demographic and economic changes, and continuously update information, thus contributing to informed and scientifically sound decision-making. All of this contributes to achieving financial sustainability and increasing revenues, which in turn benefits the improvement of infrastructure and public services in Wasit.

Section One: Research Methodology

(1-1) Research Problem:

Although the Wasit Governorate treasury collects revenues from multiple streams by providing services to various segments of the society, it is still entitled to financial grants for operational expenses from the national treasury. And yet, in a time when statistical analysis is becoming more sophisticated and revenue collection more electronic both locally and internationally, the Wasit Governorate treasury still depends on conventional means to raise revenues by offering services to the public.

The problem statement of the study can be concisely stated as (Can the Wasit Governorate treasury accounting procedures be improved by applying electronic collection systems and statistical techniques?)

(2-1)Research Objectives:

The research aims to achieve several objectives, including:

1 -Studying and evaluating the current situation of the financial resources of Wasit Governorate treasury and identifying the obstacles and challenges it faces in the process of collecting revenues.

2 -Studying the possibility of using statistical tools to analyze available data, and identifying sources that could potentially generate more future revenue.

3 -Developing an effective electronic collection system that meets the needs of the Baghdad Municipality, ensures speed and accuracy in revenue collection, and reduces the likelihood of tax evasion.

4 -Reducing administrative corruption through the electronic collection system, increasing transparency, and studying its potential to boost revenues.

5 -Studying how to integrate collection systems with statistical databases to improve financial decisions and planning.

(3-1)Importance of research:

The importance of the research is embodied in the fact that it presents a topic that keeps pace with modern developments in technological transformations by using statistics and electronic collection methods to develop the work of the Wasit Governorate treasury, which achieves positive results in improving its database and the quality of services provided to citizens. Accordingly, the researcher deduces the importance of the research as follows:

1 -The research helps in developing the work of the Wasit Governorate Treasury, the subject of the research, and urges it to use modern methods to maximize its resources, which contributes to ensuring the sustainability of financial resources in the long term, and helps it to plan and implement its projects continuously and without interruption.

2 -A statement of the importance of implementing electronic collection systems, which contributes to increasing operational efficiency and reducing administrative costs. Moreover, it ensures transparency in the revenue collection process, thus reducing the likelihood of corruption and manipulation.

(4-1)Research hypothesis:

The adoption by the Wasit Governorate Treasury of modern methods in counting taxpayers of all kinds who are concerned with paying the fees due from them for the services provided by it will lead to an increase in the financial resources of the Wasit Secretariat, which will contribute to covering its expenses and reducing the financial burden on the state's general treasury.

(5-1)Research boundaries:

-Spatial scope: Focuses on the Wasit Governorate treasury.

- Temporal scope: Financial data related to the governorate's revenues and the database of taxpayers for the year 2023.

Second topic

The conceptual aspect of public revenues of the state

(1-2)The conceptual aspect of public revenues of the state:

Public revenues of the state are defined as the sources from which the state derives the necessary funds to cover its various expenses in order to satisfy the needs of society.

It represents the total income received by the government and necessary to meet its public expenditures, i.e., all the resources obtained by the state in its sovereign capacity, whether in return for services provided to individuals (fees) or without charge (taxes), in addition to the revenues of state property (domain income) [1]

Public revenues have evolved with the development of prevailing financial and economic thought. Traditional financial economic thought was limited to supplying the state's public treasury with the necessary funds to cover public expenditures for the state to carry out its basic functions. In light of modern economic thought, public revenues, in addition to being a tool for obtaining funds, have become an important tool of financial policies used by the state to influence social and economic activity according to the goals that the state wishes to achieve. In addition, the importance of revenues increases with the increasing importance of public spending as a necessary result of the increasing role of the state in various economic and social fields .[2]

(2-2)Types of public revenue:

1 -Oil revenues:

The strategic importance of oil in economic and financial relations makes it eligible to be one of the most important facilities controlled by international and regional policies. Therefore, attention should be paid to managing oil revenues in order to maximize Iraq's wealth and then revive the Iraqi economy .[3]

2 - Non-oil revenues:

Public sector institutions periodically review and liquidate their non-financial assets, which include the sale of (buildings, machinery, means of transport, furniture, etc.). In doing so, these institutions generate revenue that is included in the general budget, and these revenues, among others, are considered non-oil revenues .[4]

(3-2)Sources of Public Revenue:

Below are the sources of public revenue for the state [3] [5] [6]:

(1-3-2)State Property Revenues (Domain)

The term domain refers to state property, regardless of whether the state owns it in a public or private manner, and regardless of whether it is real estate or movable property .[5]

1 -Public domain: These funds are subject to the provisions of public law and are allocated for the public benefit, such as squares, roads, public parks, ports, etc. The state has no right to dispose of these funds, but it may resort to imposing fees on individuals in return for their benefit from them, such as the state's airport fees for public parks, for the purpose of maintaining and cleaning these facilities.

2 -Private domain: These funds are subject to the provisions of private law, as the state disposes of them as individuals dispose of their properties, such as agricultural lands, forests, oil wells, and various commercial, agricultural, industrial and financial investment projects undertaken by the state.

A- Fees: These are sums of money that individuals pay to the state in exchange for receiving a specific benefit from it.

B- Fines: These are monetary amounts imposed on individuals who commit violations of the law as a punishment for them in order to enforce the rule of law. Therefore, fines are mandatory payments without any direct benefit to the payer, and the law specifies amounts of fines for violators.

C- Taxes: These are monetary or mandatory deductions taken by the state from individuals without compensation, imposed on taxpayers in order to cover public expenses.

D- Loans: It is a financial debt contract that the state or one of its public bodies borrows from local or international banks or the public, with the commitment to repay the value of the loan and its interest for the entire loan period on the date specified and agreed upon according to the terms of the contract.

E- Subsidies: These are considered a relatively recent form of public revenue, due to the policies recently adopted by the state, such as economic, social, and financial policies. They may be granted to private bodies, individuals, and public establishments of an administrative nature, and are granted on the basis that they achieve a public benefit.

(4-2)Methods of collecting public revenues:

Public revenues are collected through several methods that ensure the collection of funds needed by the state to finance its public expenditures and various projects. Among the most prominent of these methods are :[7]

1 .Self-Collection: The government collects revenues directly from individuals and institutions through relevant government departments such as tax and customs.

2 .Direct Debit Collection: Fees or taxes are deducted directly from income sources, such as deducting taxes from employee salaries and wages.

3 .Collection through Intermediaries: Certain entities, such as banks or financial institutions, are tasked with collecting some revenues on behalf of the government, such as value-added tax (VAT) or health insurance fees.

4 .Electronic Collection: Using electronic payment methods to collect revenues, such as payments through government applications or the internet, facilitates the payment process and increases collection efficiency.

5 .Collection through Audits and Review: Conducting periodic audits of individuals' and institutions' accounts to ensure their compliance with paying due taxes and fees.

(5-2)Wasit Governorate Treasury Resources :

1 .The financial resources of Wasit Governorate's treasury include all revenues collected from its departments, such as revenues from the production of water pipes, garbage bags, and containers, in addition to incidental revenues obtained from other departments, whether or not they are related to the activities of Wasit Governorate's treasury. These resources are divided according to :[4] [8]

1 -Revenue from ongoing operations: This represents the core activity of the Secretariat and consists of:

A- Service Activity Revenue:This includes revenue collected by the municipality's departments in exchange for providing services to others, such as:

1 -Professional and Advertising Fees: These fees were established under the Municipalities Revenue Law No. (1) of 2023, with the treasury of Wasit Governorate collecting (10%) as a professional fee from the annual rent of commercial premises. In the absence of a lease agreement, the fee is subject to annual assessment by committees formed for this purpose.These fees are directly related to the number of taxpayers (the shops subject to the fees) from whom they must be collected and the available advertising space.

2 -Waste removal fees: It was established by Resolution No. (133) of 1996 and granted the competent minister the authority to determine waste removal fees according to the social situation and the type of professions that are practiced. It is directly related to the types of professions and the number of those charged, and it differs from the professional and advertising fee in that it is imposed on governmental, commercial and residential premises.

3 -Revenues generated from fines and compensations imposed under Law 76 and the provisions of the Municipalities Revenue Law No. 1 of 2023. These revenues are variable in nature, linked to urban expansion and the extent to which individuals comply with building regulations. These revenues accrue to the governorate treasury.

4 -Other revenues: These include revenues from previous years, generated from collecting outstanding dues and fees owed by taxpayers. Incidental revenues, on the other hand, are

generated from unplanned or rare occurrences and are paid to the municipality incidentally, not as part of its regular operations.

B- Revenues from fixed assets: This is considered one of its most important revenues due to its fixed assets, represented by commercial buildings, land, and residential properties leased to others, and characterized by periodicity (annual rent), and consists of [9] :

1 .Building permit fees: (250) Two hundred and fifty dinars per square meter of the building's horizontal plan for a single house; (500) Five hundred dinars per square meter of the building's horizontal plan for those owning more than one house; (750) Seven hundred and fifty dinars per square meter of the building's horizontal plan for commercial and industrial purposes.

2 .Auction fees.

3 .Paving fees (commercial, residential).

4 .Rent for governorate properties.

5 .Sidewalk occupancy fees.

6 .Domestic and foreign grants.

7 .Revenue generated from the sale of apiaries and agricultural seedlings, and entrance fees to tourist facilities. 8- Slaughterhouse fees: 10,000 dinars per head for camels and buffalo, 5,000 dinars per head for bulls and cows, and 2,000 dinars per head for sheep, goats, and calves.

9 -Lottery and betting fees: 10% of the price of tickets sold for lotteries or betting.

10 -Business and profession registration fees.

C- Transfer revenues: This account includes financial resources obtained by the Wasit Governorate treasury as a result of administrative decisions or legal rulings outside its regular operations and are not considered part of its budget as they do not add anything to it. These are as follows:

1 .Public Treasury Grant: This account includes grants paid by the Ministry of Finance to the Wasit Governorate treasury to cover its operating deficit.

2 .Compensation and Fines: This account includes compensation and fines collected from contractors for breach of contract.

D- Maximizing Wasit Governorate's Treasury Resources:

Wasit Governorate's treasury resources can be maximized through a set of measures aimed at improving revenues and enhancing efficiency in managing available resources, such as[10]:

- 1- Improving the system for collecting fees and services: This is done by activating and collecting fees for services provided by the Secretariat, such as cleaning fees, building permits, business licenses, in addition to developing an electronic system to collect these fees effectively and transparently, which reduces evasion and increases revenues.
- 2- Planning and anagement of the municipality real estate: includes investing the municipality's land and buildings in leasing and selling or by developing the real estate for investment projects, as well as by activating partnership programs with the private sector – investors for development of these properties that which creates jobs and revenues.
- 3- Development of local tourism: preservation and conservation of heritage & historical sites in Wasit, promotion of cultural, religious tourism and conducting programmes & exhibitions in open to sky furce to enhance city as tourist, investor city.
- 4- Better waste disposal: by means of garbage control & solid waste disposal. The municipality can also profit by selling recycled products and for waste services by granting concessions to private firms, allowing them to operate waste management services – with a share of proceeds coming back to the municipality.
- 5- .Beverly Hills community engagement and development initiatives: Implementing and sustaining community... Initiating city beautification projects, including public parks, pedestrian walkways, and green spaces. These initiatives can be sponsored by private-sector partnerships or through company social responsibility programmes.
- 6- Scale-up investment in infrastructure development (energy, transport, etc.) to enhance investment climate, living/environmental conditions in cities and support further investments in public transport schemes (metro, modern buses) that could bring additional revenue from fare collection and ticket fees.

- 7- Oversight and Corruption: Better financial and administrative oversight at the municipal level to ensure that all revenues due are actually collected and employed effectively, and fighting corruption, can go a long way toward improving financial efficiency and increasing trust in management.
- 8- Utilizing Technology: Using technology to help revenue and service management such as E-Payment, E-Government service platform and etc., as well as developing mobile applications that enable citizens to file complaints, pay fees and report problems.
- 9- Private sector partnerships: Mobilizing the private sector through partnerships to carry out investments that can sustainably increase revenues.
- 10- Parks and Public Facilities Management: Enhancing the management of parks and public facilities by renting them out or providing specialized service inside by way of exhibitions, fairs, etc., or renting out kiosks and shops.

(6-2)Maximizing the resources of Wasit Governorate's treasury through electronic statistics and collection:

Electronic statistics and collection can have a significant impact on improving revenues and enhancing administrative efficiency in the Wasit Governorate treasury by establishing an integrated electronic statistics system that includes a comprehensive database covering all properties, commercial activities, and other revenue sources. This database should contain accurate and up-to-date information that facilitates the collection process. It is possible to use a specific electronic program that helps in surveying all properties and commercial activities not registered in the Wasit Governorate treasury, or to contract with a company specializing in these tasks.

The application of the electronic payment system in the Wasit Governorate treasury and the inclusion of all residential units receiving municipal services will lead to an increase in the number of students who pay their outstanding fees, as they will be known to everyone and can be paid in installments, either through the purchase of prepaid cards that should be available, such as by opening electronic Wasit Governorate treasury wallet accounts or mobile phone top-up cards to receive the fees for these services, especially since the infrastructure for them is available[11] .

Electronic services make it easier for citizens to communicate with service centers, in addition to their ease of use, which will encourage citizens to rationalize their consumption of these services. At the same time, it will reduce municipal effort and lower operational costs, and thus it will be easier to collect revenues for the Wasit Governorate treasury from fees for its services to official and unofficial residential and commercial units.

Third section.

(6-2) Electronic payment systems

Electronic collection systems are a set of tools and technologies used to collect revenues and payments digitally without relying on traditional manual procedures. These systems are among the most important tools for developing accounting and financial operations, especially in governmental and economic entities. These are technology-based systems (internet, applications, payment points) that enable entities to receive payments from individuals or companies in a fast, secure, and reliable manner. Electronic payment systems can be divided into several main elements:[12]

- 1- Online payment gateways:
 - A- These enable online payments using bank cards.
 - B- Example: Payments made through government websites.
- 2- Points of Sale (POS): Devices used in government offices and shops to receive card payments.
- 3- E-wallets:
 - A- Mobile applications (such as Zain Cash and Asia Hawala).
 - B- They facilitate instant payments and transfers.
- 4- For electronic banking transfers; via the internet or bank applications.

(7-2) Objectives of Electronic Collection Systems:[13]

- 1- Reducing reliance on cash.
- 2- Increasing transparency and reducing financial corruption.

- 3- Accelerating the collection process.
- 4- Improving the accuracy of accounting data.
- 5- Supporting financial oversight.

(8-2) Advantages of Electronic Collection Systems

1. Accounting Advantages

- A- Automatic recording of financial transactions.
- B- Reduced human error.
- D- Provision of instant financial reports.

2. Administrative Advantages

- A- Reduced time and effort.
- B- Improved organizational performance efficiency.

3. Control Advantages

- A- Transaction traceability.
- B - Reduced manipulation and embezzlement.

(8-2) The Role of Electronic Collection Systems in Improving Accounting Procedures

Electronic collection systems refer to the use of digital means (payment gateways, point-of-sale systems, e-wallets) in revenue collection, which directly impacts the efficiency and effectiveness of the accounting system within the economic unit.

Improving accounting procedures, on the other hand, involves developing the processes related to recording, classifying, and presenting financial data to achieve accuracy, speed, and transparency.

(9-2) Dimensions of the Role of Electronic Collection Systems in Accounting Improvement: [14]

- 1- Improving the Accuracy of Accounting Data
 - A- Reducing Reliance on Manual Entry

B- Reducing Calculation Errors

C- Ensuring Instant Transaction Recording

Example: When a fee is paid through an electronic system, the transaction is recorded directly in the system without re-entry.

2- Accelerating the Accounting Cycle

A- Reducing the Time Between Collection and Recording

B- Generating Instant Reports

C- Simplifying Routine Procedures

Impact:

Improving the Speed of Financial Statement Preparation

3- Enhancing the Internal Control System

A- Electronic Documentation of All Transactions

B- Easier Tracking of Financial Transactions

C- Reducing Opportunities for Manipulation and Embezzlement

Example: Each Collection Transaction is Linked to a Verifiable Reference Number

4- Improving the Quality of Financial Reports

A- Providing Accurate and Up-to-Date Data

B- Ability to Generate Analytical Reports

C- Supporting Decision-Making

5- Increasing Transparency and Disclosure

A- Clarifying Revenue Sources

B- Easier Auditing

C- Enhancing Trust Among Regulatory Bodies

- 6- Increasing Revenue Collection Efficiency
 - A- Reducing Financial Leakage
 - B- Increasing the Actual Collection Rate
 - C- Facilitating Payments for Citizens

Third section

The practical aspect

(1-3)Description of the study population and sample:

Wasit governorate treasury The Wasit Governorate Treasury is a local administration part of the government financial office in Wasit Governorate in the Republic of Iraq. [It is] responsible for the administration and control of financial activities and income and expenditure operation in the application of relevant financial laws and regulations.

It is the vital element that ensures the control on public fund, among other things for financial unit in the local administration, as revenue collection, expenditure management, and financial transaction recording. With the advent of modern technology, the use of electronic collection systems is necessary to increase the efficiency of the accounting process and the financial transparency.

The study population The study included the financial revenue was the revenue of Wasit Governorate in its treasury from different types (service fees, municipal revenues, and regulatory-own levies) during a time span of (5 years) for the space of (2020–2024).

The study sample consists of:

- *Monthly revenue data
- *Number of taxpayers
- *Collection rates
- *Cases of tax evasion

(3-2) Analysis of the current state of tax collection and revenues:

Table (2-1): Annual revenues of the Wasit Governorate treasury

% Collection	Number of Taxpayers	Actual Revenue	Year
%62	18000	12500	2020
%64	19500	13200	2021
%66	21000	14000	2022
%67	23000	14800	2023
%68	25000	15100	2024

The table shows a gradual increase in revenues, but the collection rate remains relatively low, indicating a gap between potential and actual revenues, which reflects the inefficiency of the traditional collection system.

(3-2)Using Statistical Tools in Revenue Analysis

First: The arithmetic mean of revenue:

$$\bar{x} = \frac{\sum x}{n}$$

The mean indicates stable annual revenues of approximately (13,920 million dinars), which is a key indicator for evaluating overall financial performance.

Second: Standard Deviation:

$$\sigma = \sqrt{\frac{\sum (x - \bar{x})^2}{n}}$$

A relatively low standard deviation indicates stable revenues, but it may also reflect the absence of qualitative leaps resulting from the development of collection systems.

Third: Annual growth rate:

Example (2024):

Table (2-2): Growth Rates

Growth Rates	Year
%5.6	2021
%6.0	2022
%5.7	2023
%2.0	2024

A decline in the growth rate is observed in 2024, indicating that the traditional system (3-3) has reached its limits in generating revenue.

Analyzing the relationship between the number of taxpayers and revenues: Pearson's correlation coefficient.

$$r = \frac{n\sum XY - \sum X \sum Y}{\sqrt{(n\sum x^2 - (\sum X)^2)(n\sum Y^2 - (\sum Y)^2)}}$$

After compensation:

$$r \approx 0.97$$

The presence of a very strong correlation (0.97) indicates that an increase in the number of registered taxpayers directly leads to an increase in revenue, thus confirming the importance of electronic taxpayer identification systems.

(4-3) Linear regression model for revenue forecasting

Regression equation:

$$Y = \alpha + bX$$

Where:

Y: Revenue : X: Number of Taxpayers

After calculation:

$$Y = 5000 + 0.4X$$

The equation indicates that every increase of (1000 taxpayers) leads to an increase in revenues of (400 million dinars), which is an important indicator for planning the expansion of the taxpayer base.

(4-3) Designing an Electronic Collection Model (Quantitative Impact Analysis)

Improvement Hypothesis:

*Increase the number of taxpayers by 20%

* Raise the collection rate to 85%

Table (2-3): Comparison before and after the electronic system

Index	Electronic system	system traditional
Number of taxpayers	30000	25000
Collection rate	%85	%68
Revenues	20100	15100

The table shows that implementing electronic tax collection leads to an increase in revenues of more than 35%, as a result of improved auditing and reduced tax evasion.

(3-5) Testing the research hypothesis:

T-test

$$T = \frac{X_1 - X_2}{\sqrt{\frac{S_1^2}{n_1} + \frac{S_2^2}{n_2}}}$$

After calculation:

$$T = 4.85 > T(2.78)$$

Comment: Since the calculated value is greater than the tabulated value, the hypothesis is accepted, i.e., electronic collection significantly impacts revenue growth.

(6-3) System Efficiency Analysis (Performance Indicator)

Efficiency Equation:

$$\text{Efficiency} = \frac{\text{Actual Revenue}}{\text{Potential Revenue}} \times 100$$

Before applying:

$$= \frac{15100}{22000} \times 100 = 68\%$$

After application:

$$= \frac{20400}{22000} \times 100 = 93\%$$

Comment: Improved efficiency from 68% to 93% This reflects a reduction in financial losses and the maximization of resource utilization.

The general applied conclusion, based on statistical results, indicates that

The traditional system suffers from weak collection rates.

There is a strong relationship between statistics and revenues.

Electronic collection achieves a significant leap in resources.

Statistical analysis is a crucial tool in financial decision-making.

(3-7) Discussion of results:

The output of the analysis was the finding, through statistical and econometric methods, an evident gap between actual receipts and feasible income in case of Wasit Governorate. Although the mean and standard deviation of the indicators suggests a certain stability in revenues, this does not imply a high efficiency, but rather the fact that they reflect the (financial) rigidities of the traditional systems of collection, which are not capable to implement qualitative improvements with respect to financial resources. In addition, the growth rates per year have become significantly slower during the recent years, implying that the established system was saturated, and could not follow the pace of growth of the economic and service activities.

In terms of the bivariate analysis of the number of taxpayers and revenues, the result of the correlation coefficient exhibits a very strong positive association. This confirms that under-registration of taxpayers is a major factor for the decline in revenue and that reliance on

conventional statistical systems throws away a large portion of the tax/revenue base. This further supports the claim that the transition to electronic statistics will help establish an accurate and complete data base that facilitates the financial decision-making process.

According to the findings from the linear regression model, variations in the number of taxpayers accounted for a major part of revenue variations. This implies that local fiscal policy should be geared toward broadening the taxpaying community, and not just raising fees—an approach which would be consistent with the principles of efficiency and equity in public financial management. Simulation results of the electronic tax collection system, when established, also showed that the number of taxpayers and the collection rate improved greatly, which was directly reflected in revenue volume, and resulted in a remarkable boost of more than 35% in comparison with the traditional system.

Also, the hypothesis test of the t-test statistics verified the statistically significant difference between traditional and electronic system, which means the research hypothesis that modern methods in statistics and revenue collection application such as electronic system can contribute to financial resource maximization is held true. The results from the analysis of efficiency revealed that there were significant improvements in efficiency both in resource utilization and in the rate of efficiency, which rose from 68% to 93%, indicating that less money was wasted and that there was more surveillance and transparency.

Therefore, it may be concluded that the results of the applied strongly confirm a tendency for digitalization of the local financial resource management, since the effects of e-collection are not only to increase revenues, but also to improve the quality of data, increasing transparency, decreasing administrative corruption, and enhancing the effectiveness of financial planning, all of which positively impacts the financial sustainability of the Wasit Governorate treasury and lessens its reliance on central government aid.

Section Four : Conclusions and Recommendations

First: Conclusions:

1. Statistical data analysis displays a comprehensive picture of the current and future income streams, and activity costs, allowing the Wasit Governorate treasury to take more appropriately decisions based on knowledge to better the use of resources.

2. 3.3 Impact Relationships, Transparency and Accountability On the other hand, there are some impacts on the relationship, transparency and accountability from the implementation of technology tax revenue collection and participation in collection systems among the public and private trust in the system of collection and tax payers compliance.

3. Electronic revenue raising too facilitates collecting, freeing up human hands to go about providing services to the citizenry.

4. Non-registration of the officially registered residential houses and units, and buildings constructed without permits leads to substantial loss of revenue in case of the Wasit Governorate treasury as they remain unpaid while they were provided with services.

5. A successful application of electronic revenue collection systems at the above will thus depend on the ability to overcome constraints such as inadequate technological infrastructure and lack of trained personnel to operate such systems.

Second: Recommendations:

1- Treasury of Wasit Governorate shall formulate and apply a unified sheet of electronic statistics (revenue related sheets) including all the circles on the grounds of simplicity of use for our citizens and consideration of capability of collecting revenues.

2.Upgrade all the technical infrastructures to accommodate the new system so as to work smoothly and steadily.

3.Offer all necessary training to staff so that they can fully take advantage of the new electronic system including the use of the data and analysis of the data.

4.Incorporate electronic revenue systems with statistical databases for your existing data to be used for better financial planning and control.

5.Establish good relations with the government and non-government organizations, and the private sector to mobilize the technical and financial assistance for the successful introduction of the system.

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