Abstract

The treasury single account is a financial program for conducting the internal and external cash flows necessary for executing the public budget of country, and it realizes the premium utilization of available liquidation, and this is one of aims sought to be achieved by Ministry of Finance as one of its responsibilities for keeping the public money in state of Kuwait. The aim of current study is to recognize the treasury single account applied in state of Kuwait and its effect on the system of accounting on the public money in state of Kuwait, and supervision on the same; and the importance of current study is originated in that it handles a subject of new application in state of Kuwait, represented in single accounting of treasury, and the study is formed by all employees working in the financial departments in governmental authorities in state of Kuwait, coming to 480 employees in the financial departments in the governmental authorities; and of which a sample of (114) financial employees is selected randomly; and for realizing the aims of study, a tool of study has been used, aiming to knowing the effect of treasury single account on the system of account about the public money and supervision on the same, and after applying the tool on the sample of study, and realizing its imposition, the study reached to results represented in existence of obligatory connecting relationship between the system of treasury single system of one side, and capability of supervision on the public money; capability of workers' performance in the governmental authorities; and capability of procedures and executive operations of the other side. And this refers to an obligatory connecting relationship in the effect of treasury single account on the capability of account system on the public money and supervision on the same in state of Kuwait. The researcher concluded to a number of recommendations, the most important of which is: rules of supervision on the operations and procedures of application of treasury single account to know the points of defaults in application, and putting a training for all employees authorized to apply the treasury single account for developing their skills, and increasing the level of their performance, indicating the
role of account in increasing the national income of country, in addition to renewing the circular No.: (7) of the year 2008 and in conformance with the reality of execution, and the other recommendations.