

ABSTRACT

“The relationship between the state budget and the final account”

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The role of the state has expanded in the modern era and its functions have multiplied in various political, economic and social areas .The role of the budget has evolved into a financial tool used by the state to achieve economic, social and political goals. Changing the size of the balance between small and old does not necessarily mean that it does not depend on the extent of the economic role that the state plays only, but rather depends on the size of the national economy itself The size of the national economy and its development lead to an increase in the size of the general budget as its spending and revenues increase with the stability of economic activities, as the final account is important in outlining decisions related to economic, social and political development. The study aims to shed light on the relationship between the state budget and the final account in order to identify The percentage of the total deficit compared to the GDP, and by identifying the budget revenues and expenditures, the researcher used the descriptive analytical method The results and recommendations of the study concluded that the state’s general budget is not just a statement that includes public expenditures and public revenues, but it is the main tool through which the political, economic and social goals of the state can be achieved, as it is the reflective mirror of the state’s public policy, and the state can develop economic projects that it desires In it, generalizing the balance in the national economy, and other economic goals, as it can contribute to achieving social justice and reducing misrepresentation of income between classes and members of society, and other social goals, and strengthening the role of g The Financial Times on ensuring that budget documents are published in a regular and timely manner in disseminating the state’s general budget information, and collecting citizen opinions on

Summary

budget policies and goals by maximizing the role of the Ministry of Finance on preparing a brief and simplified budget for the citizen in a manner that is easy to access, so that citizens can understand the budget. The general state and participation in government plans, and identify the goals of the budget and macroeconomic indicators, the need to have independent bodies to monitor the state's general budget that are not subject to the executive authority in order to be able to perform its oversight role to the fullest, because that would enhance Lack of public budgets, the necessity of governments commitment to international standards set by economic and financial institutions and organizations regarding enhancing the transparency of the public budget, the difference between them and the final account in light of the policies and goals of sustainable development in Egypt.