

ABSTRACT

The thesis deals with the term of budgetary responsibility, past drafts trying to enact this term to the legal system of Czech Republic, and also deals with applicable legal rules contained in the European Union legal system. The aim of this thesis is to analyze every existing draft in the Czech legal system (with the special attention to the last legal draft), and through this analysis reach to the ideal set of rules for the budgetary responsibility.

The first chapter contains the description of the basic term and the theoretical basis for the rest of this thesis. Elementary terms are described first and through that it comes to the main term of the principle of the long-term balance of public budgets and to the term of budgetary responsibility.

The second chapter aims to describe every single legal draft made in Czech Republic during the past year. Main attention is provided to the last legal draft of the constitutional act of budgetary responsibility and to the related draft of the secondary legal adaptation, which was presented in the year 2015.

The third chapter aids to the European Union legal adaptation of the budgetary responsibility. At first the thesis deals with the form of budgetary responsibility in the Treaty on European Union and the Treaty on the Functioning of the European Union. Then the thesis focuses on the rules and development of the Stability and Growth Pact and the related secondary legal acts. Also there is a part dedicated to the Treaty on Stability, Coordination and Governance in the Economic and Monetary Union which was not signed by prime ministers of Czech Republic and Great Britain. At the end of this chapter there is a part with the brief characterization of the budgetary responsibility rules accepted in Poland and Slovakia. This part also works as a comparison of the working adaptation and also as a possible inspiration.

The last chapter is important due to included analysis of presented legal drafts in the legal system of Czech Republic. The main attention is focused on the basic questions that need to be answered: on what legal level is the best to put in the regulations, what form is the best for the independent inspecting body, how to engage this regulation in form of its availability of the single aims and how to enforce the whole process. This chapter is also aimed to the possible legal draft containing the previous evaluations.