

Measures to combat the coronavirus pandemic in the field of budget law

Abstract

The coronavirus pandemic placed us in an exceptionally challenging situation that required the adoption of numerous governmental stimulating and stabilization measures. These measures, along with other factors, significantly strained public finances and led to substantial interventions in budget law, which are analyzed in this thesis titled *Measures in the combat against the coronavirus pandemic in the field of budget law*.

The objective of this thesis is to describe the most significant measures in the area of budget law, evaluate their negative and positive aspects, and assess their effectiveness in combating the coronavirus pandemic. This includes determining whether the measures were appropriately designed, targeted at the correct objectives, and aligned with the needs of the pandemic.

The thesis is divided into four parts. The first part defines key concepts such as the coronavirus pandemic, legislative emergency, measures, budget law, and related terms. The second part analyzes individual measures, divided into three chapters. The first chapter examines measures in the form of amendments to the State Budget Act for 2020. The second chapter focuses on measures related to the state budget for 2021, and the third chapter addresses measures in the form of amendments to the Act Fiscal Responsibility Rules. Each chapter includes a description of the individual measures, their critical evaluation, and an assessment of their effectiveness in fighting the coronavirus pandemic. The third part focuses on amendments to both major and minor fiscal rules, complementing the subject matter under review. With the benefit of hindsight regarding the implementation of these pandemic-related measures, I assess their impact on the current state of public finances, concluding the thesis.

Klíčová slova: coronavirus pandemic, measure, budget law