

9. RESUMÉ

Budgetary structure presents collection of the state budget, there are some links between them, although the concrete budgets are relatively independent. It is possible to observe their connections because there are some financial relations.

On the local level we speak about a budget of municipalities and regions and then about budgets of subjects which develop on behalf of these regions. The state budget is constituted for the whole state, but there are some other budgets eg. budget of municipalities, budgets of voluntary bonds of municipalities etc.

Budgetary structure consists of many different budgets, the most important role is playing the state budget. The state budget can be defined in many ways. A budget can be described as a financial plan, a balance sheet, monetary fund or a means of financial policy or means of government. There should be also defined its relation to budget of EU and to a budget of regions.

The capital can be transferred among the budgets. If the subsidies are given by state to a local government, there are lots of tasks, which have to be fulfilled. The subsidies can represent an act of solidarity between the concrete budgets.

The state budget and the local budgets are connected with the budget of EU. It is realized by structure funds and the Fund of solidarity. Their use is controlled by the members of EU. These funds are used by regions, voluntary bonds of municipalities and many others.

Taxes are the part of fiscal income, which go to public budget and they provide their sources.

Firstly the taxes provide income in to state budget, but we can not miss out the necessity of financial income for other levels. Issues involved in taxes budget distribution deal with the problem how to optimally spread the incomes between the state and the regions.