

Abstract

This thesis is focused on financing of public goods through state funds, especially on the State Fund for Transport Infrastructure.

The work consists of a general part, which is divided into three chapters focused on state funds, and special part, which is divided into two chapters focused on the State Fund for Transport Infrastructure.

The first chapter of the general part at the beginning explains the terms of the budget and the budgetary system, and then presents the budgetary system of the Czech Republic. The second part deals with the term of fund management and explains setting of public funds system in the Czech Republic.

The second chapter of the general part deals with the general characteristics of state funds. At the beginning discusses the benefits of financing through state funds, then provides a brief overview of the history of state funds in the Czech Republic and at the end discusses the common characteristics and differences of the budgetary process and organizational structure of state funds.

The third chapter of the general part is concerned on revenues and expenditures of state funds. The first subpart at the beginning compares the legal regulation of revenues and expenditures of state funds, then derives a typology of revenues and expenses and finally classifies legal categories of revenues and expenditures under this typology. The second subpart compares shares of each state fund of total expenditures, revenues and subsidies received and compares shares of revenues.

The first chapter of the special part is concerned on the analysis of the laws governing the activities of the State Fund for Transport Infrastructure. These regulations are in particular the Law on the State Fund for Transport Infrastructure, the statute of the fund and organizational rules.

The second chapter of the special part at the beginning analyzes the structure of the budgeted incomes and expenditures of the State Fund of Transport Infrastructure for 2010 and at the end the second chapter analyzes the evolution of income and expenditure of the State Fund for Transport Infrastructure between 2005 and 2009.