

Abstract

Diploma thesis „Public budget as a tool of control of public policies“ discusses the relationship of public and budgetary policy and the possibility of using public budgets as a tool to control public policy with using budgeting methods, respectively systems of allocation of public resources. The aim of the thesis is to identify how the use of the means of public budget, whether it is used as a tool to control public policy and how it is in this area the legislative framework. Another objective is to identify real (political) work in practice and whether it corresponds to the present legislative framework. The diploma thesis focuses primarily on the state budget as the most important budget from the budget system of Czech Republic. These phenomena I examined on the basis of document analysis, analysis of the theoretical journal of the Ministry of Defence Military Perspectives and on the basis of interviews with the staff of Economic Section of the Ministry of Defence. The main conclusion of the diploma thesis is that there is a formal attempt to use the state budget as a tool of control of government policies, which differs from its real use. In the specific case of the Ministry of Defence is arriving to the conclusion that the use of guidance introduction of the national budget to control government policies through target-oriented budgeting is from Ministry of Finance very weak. Ministry of Finance does not develop further the concept of target-oriented budgeting and does not perform as well as monitoring and comparison of implementation in individual departments. Communication does not take place even between ministries. The budget has formalized instrument of public policy but in fact this function fails.