

## **Abstract**

This thesis deals with the issue of funding public needs through State funds. It is not very well known to the public, but very interesting institution with which everyone can encounter in everyday life.

The main objective of this work is to define and evaluate the possible development of the State funds in the Czech Republic *de lege ferenda*. The sub-objectives include the legal framework for the functioning of the State funds (their financing and organizational structure ) and a comparison of Czech legislation with foreign, specifically examples of State funds in Poland and the Slovak Republic.

The thesis is composed of five chapters. First part is designed to lay down the theoretical foundation for further explanation, readers familiar with the area of public finances, namely the budgetary management. The second chapter defines and describes the system of fund off-budget funds. The third part is devoted to the various State funds in the Czech Republic (currently there are six of them), their common features and brings positives and negatives of their existence - as *de lege lata*. The following chapter gives examples of international regulation that we can use as a source of inspiration. Last, the fifth chapter analyzes the State funds *de lege ferenda*. Its mission is to bring possibilities of the future development of legislation, from maintaining the current status to their complete abolition, we can not completely ruled out the creation of new funds.

State funds represent an alternative option of financing public needs (the main is through the state budget). They have advantages and disadvantages like every other institution. There are different views on their future existence, but there are more political arguments than legal. Evidence of this may be the fact that most likely will be cancelled the fund with the most resources (SFDI). Personally, I think that State funds complement system of public budgets and should be maintained in the future, thanks to them the law is varied.