Abstract

The main goal of this thesis is to analyse the expenditures and public procurements of fifteen municipalities and all of the ministries of the Czech Republic during the years 2009-2011. The main core is in analysis of what are the procurable expenditures and what percentage of them is procured through the Information System of Public Procurements ISVZ. The main idea behind this analysis is that every other procurable expenditures not procured through ISVZ could be labeled as non-transparent. Hence, higher the ratio of expenditures procured publicly through the ISVZ, the better is the authority in achieving the good practice. The results of this analysis could be used as a comparative tool between the respective authorities.

**JEL Classification**  H50, H51, H52, H53, H57

**Keywords**  Public Procurement, Public Finance, Public Expenditures, Public Sector Accounting

**Author’s e-mail**  krecma@gmail.com

**Supervisor’s e-mail**  jskuhrovec@gmail.com