

## **ABSTRACT**

This dissertation analyses the principles of budgeting in countries of the Visegrad Group (V4), primarily from the perspective of legal theory. In the introduction, the historical and logical methods are used to compare current and historical knowledge. **For the sake of better orientation, the dissertation is divided into five parts with chapters and subchapters.** The dissertation gives an overview and shows some opinions of international authors of professional publications and articles on both financial law and its system, and also budgetary law and its place within the system of financial law and public finance. In addition, there is also an analysis of arguments relying on distribution of budget principles as applied in the V4 countries. The principles are not avoided in professional publications addressing finance from the economic perspective or the perspective of financial law, these principles have not been sufficiently analyzed in practice, which largely ignores the need to deal with the problems arising from non-compliance with the budgetary rules.