

## **Summary**

### **RELATION OF THE CZECH REPUBLIC AND THE EUROPEAN UNION BUDGET**

The purpose of my thesis is to analyse the relations of the Czech Republic and budget of the European Union (EU) from legal point of view. I wanted to make clear all the connections between the Czech Republic and the EU budget and find out what is the basis for these connections.

I chose historical method of research by studying at first relations of the Czech Republic towards the EU budget in history which enabled me to learn about current relations and also relations in future. Then, I focused on the study of the EU budget revenues which correspond to expenditures of the Czech Republic budget. I examined all the expenditures of the Czech Republic that are connected with our membership in EU because I think that this question is important and we should know well what is the legal basis for all the money we send to the EU or spend in connection with our membership.

The thesis is composed of four chapters. Chapter One is introductory and gives basic view on the conception of the budget of the European Union and explains also the system of multiannual financial framework.

Chapter Two contains historical overview of mutual relations of the Czech Republic and the EU budget. This overview is divided into several periods which are: pre-accession period, the period of the entry of the Czech Republic in the EU, current relations within the 2007–2013 financial framework and future relations including our position in the EU budget review.

Chapter Three outlines the current legal relations of the Czech Republic to the EU budget from general point of view. First, it mentions the Treaty concerning the Accession of the Czech Republic and other states in the EU as the legal basis for our mutual relations and then also other European legislation. Second, this chapter describes

also our relations to the EU budget from the point of view of Czech legislation. Finally, there is also mentioned the role of the Czech Republic in the EU budgetary procedure.

Chapter Four concentrates on the expenditures of the budget of the Czech Republic in relation to the EU budget. It explains the system of own resources of the EU budget and describes how the participation of the Czech Republic on this system is ensured. Then this chapter also specifies which other expenditures of the Czech Republic budget are connected with our membership in the EU although these expenditures are not revenues of the EU budget.

At the end, Conclusions are made in the final part of the thesis. Apart from summarizing main ideas of the thesis, there are also included some of my opinions concerning the topic and recommendations, such as my suggestion to improve the presenting of relations to the EU budget in the Czech Act on the State Budget or my advices for the Czech republic to follow in the EU budget review.

<b>Klíčová slova</b>	–	<b>Keywords</b>
Rozpočet Evropské unie	–	Budget of the European Union
Výdaje rozpočtu ČR	–	Expenditures of the Czech Republic budget
Vlastní zdroje rozpočtu EU	–	Own resources of the EU budget