The subject of this bachelor thesis is the Budget of the European Union. The thesis is called "Charakteristika rozpočtu Evropské unie pro rok 2010 a analýza aktuálních diskuzí o budoucí podobě rozpočtu". The aim of this thesis is to point out the problems of the current budget, to give the account and to state author's own position on the ongoing discussion on the possible changes in the character of the budget which is to result in a reform. To accomplish the first aim the second one is employed. This aim is to describe the principles of the current budget comprehensibly. The budget is set in the current context and in the context of the financial perspective for years 2007 -2013. The thesis is divided into two parts to which the chapter one and two correspond. In the first part the budget is described the way it currently is, in the second part the thesis deals with the problems of the budget. It describes and comments on the proposals of the possible change of the budget. The conclusion of the thesis is the anticipation of the future course.