

## **Abstract**

This thesis deals with character and functioning of European Union's budget with focus on explanation of functioning of revenue and expenditure system and its influence on budget of Czech Republic. The first chapter applies to basic principles and development of the budget in time. The second chapter concerns with revenue side of the budget, with development of revenue resources and evaluation revenue system according to several criteria. The third chapter describes today's setting of union expenditures, which basically represent priorities of common politics of EU. The last chapter deals with describing of influences on Czech Republic, which come from obligation to take part in filling of revenues of the budget, and benefits result from possibility to draw subsidies from EU's expenditures. The thesis tries to describe direct influence of subsidies on Czech budget in field of transport infrastructure, of which development and support is one of goals of cohesion politics.