

Summary of the thesis:

*The thesis deals with subsidies and their legislation. The author notably analyzes the legislation of the Czech Republic regarding the administration of subsidies. The legislation of subsidies is a subject of comparison with the case law of the higher courts of the Czech Republic, especially the Supreme Administrative Court.*

*In the first part the author puts subsidies into a wider context and compares them with the State Aid based on the European Union legislation. The author also defines the concept related to subsidies which is repayable financial assistance. The author decided for detailed description of the State Aid with focus on definitional characters of the State Aid. The legislation of the repayable financial assistance is separately analyzed and compared to the legislation of subsidies.*

*Consequently, the subsidy is defined as a legal concept which is the essence of the whole thesis. The thesis comprehensively defines the concept of subsidy, sets down the possible types of subsidies and determines the financial flow from which subsidies are provided. Individual statements and considerations are supported by the national and foreign literature or the case law national courts. The author further defines the concept subsidy relationship as the basic relationship between the provider and the recipient of the subsidy special focusing on subjects of subsidy relationship.*

*Thereafter, the author approached the analysis of the subsidy administration process itself. The process is divided into thematic areas, which are individually subjected to deeper analysis. The first area is the preparation of the administration of subsidies. The preparation is divided into the preparation of the administration of subsidies within programs and outside of programs. Next area is the actual legal facts constituting the subsidy relationship, focusing on subsidy decisions and subsidy agreements. The third area regarding the process of administration subsidies is its termination. The author emphasizes the termination of subsidies awarded under programs and subsidies awarded outside programs. The final thematic area defines situations of violation of the conditions by the recipient under which the subsidy was awarded. In this area the author specifies the various ways of punishing the violation of conditions. Throughout the process part of the thesis the author demonstrated individual rights and obligations relating to subsidies.*