

Abstract

In 2000, respectively 2003 the Czech Republic finished the first and the second stage of public administration reform, which is closely linked with the issue of public financing, especially the financing of municipalities. This thesis analyzes the problematic aspects of the financing of municipalities in the Czech Republic in terms of the status of municipalities in the political system. Municipal budgets are the means by which local governments fulfil their objectives, policies and ensure the development of their municipalities. It is a highly topical issue. Political leaders of local authorities are not due to play the differing roles and provide different level of public services, united in the opinion of the form of financing of local budgets. Municipalities do not have such a strong unified voice in ensuring its priorities. These different interests are reflected in the programs of political parties. The question of financing municipalities would probably disintegrated ODS and TOP 09 together with STAN in the coalition in cas of the absence of other contradictions. The issue of local government funding goes beyond the scope of political science. It is multidisciplinary, interdisciplinary topic. In order to grasp and research the topic from political science perspective, it is necessary to outline the economic and legal context and the position of local governments in the democratic establishment of the Czech Republic in which the local governments articulate the interests and preferences of individual citizens. The above mentioned problems could not be analyzed without recognition of the facts that ultimately determine the decision of local politicians.

This thesis is divided into five chapters. The first chapter forms theoretical basis. The following chapters are empirical. The aim of this work was to provide readers with a comprehensive view of the public finance, respectively local budgets, the definition of European trends in the financial autonomy of local governments and the status of local self.goverment based on the implementation of international rules. This work also means to define the conditions for running of municipalities and cities in the CR, incl. legislative framework, public service and determine the degree of financial autonomy of towns and communities in the CR. In this thesis I analyze the main pillars of the financing of cities and municipalities (I define its problematic aspects: (tax revenue, the grant and transfer system, respectively financial contribution to the delegated powers, local taxes, respectively local fees) so that I clarify the attitudes of political actors, key players and stakeholders. It is also makes clear the political context and consequences of the process. The position of municipalities in the decentralization can not be assessed without dealing with the issue of funding. Political

science is key level but for verification of the assignment is necessary to use interdisciplinary knowledge and attitudes of other sciences. The last chapter presents conclusions of the research conducted on the basis of qualitative methods "dimensional sampling" among the mayors of the „Středočeský kraj“ providing relevant data to answer the research thesis.