

## **Abstract**

**Title:** Comparison of sport financing system from public budgets in Czechia in the years 2019 and 2021

**Objectives:** The main objective of the thesis is to compare the systems of financing sports from public budgets in the Czechia for the years 2019 and 2021 and to obtain the views of subsidy recipients on the current system.

**Methods:** There are qualitative methods of data collection used in the thesis. First of them is a comparative analysis carried out in four areas. Legislative documents, methodology of applications, methodology of subsidy allocation and distribution of subsidies.

The second method used is questioning. The chosen type of this method is a semi-structured interview. The respondents are two representatives of sports associations and four representatives of sports clubs.

**Results:** The comparative analysis together with the conducted semi-structured interviews identify pros and cons of the sport financing systems in both years 2019 and 2021.

The 2019 system has higher quality in the methodology of applications area, because applying was easier for sports organisations that year. However, the 2021 year is better in the legislative documents area thanks to the amendment to the Act on the Support of Sport. Furthermore, in the methodology of subsidy allocation area thanks to the automatic calculation of the amount of subsidies based on the number of members. Finally, in the distribution of subsidies area due to increases in the numbers both subsidy recipients and amounts of pays in comparable subsidies.

**Keywords:** subsidies, public funding, sports organisations, national budget