

Legal issues of municipal budget changes after their approval

Abstract

The thesis deals with the formation of the municipal budget and its changes during the budget year, using the descriptive method to first describe the state budget, its links to municipal budgets, and then the rules for changes to municipal budgets. By comparing three selected municipal budgets depending on population, the thesis examines the hypothesis of whether each municipality follows all the legal rules and in particular the principles of budget law.

The thesis itself is divided into three parts. The first part deals mainly with the legislative regulation of the state budget. This part also focuses on the links between other budgets and the state budget.

The second part of the thesis is the most descriptive. First, it explains what the municipal budget consists of, followed by a description of the formation of the municipal budget, its changes and its final review.

The third part is a specific comparative analysis of three municipal budgets, showing how each municipality sets its budget, the reasons for changes in the budget and whether the municipality complies with all the principles of budget law. The section concludes with an assessment of the results.

Based on the writing of the rigorous thesis, it is found that although the rules of the budgeting process are the only ones, the way in which each municipality sets its budget and its changes are different. It is found that even if some of the municipalities do not strictly follow all the principles of budgeting law, it is sufficient if the municipality formally follows the legal rules of budgeting and budget amendments, as the municipality does not face any penalties for not following all the principles. The penalties are only regulated for non-compliance with the legal rules. If the form, but not the purpose, of budgeting is followed, the municipality does not face any sanctions.

This work may serve as a basis for the Ministry of Finance to consider whether it is better to modify the rules for additional changes to the budget during the financial year so that the municipality's budget complies with all legal requirements and principles, and so that the budget is not just a municipality's financial plan that the municipality does not have to follow during the year.

Key words: Budget, budget measures, management