

Abstract

In the first chapter of the dissertation, I determined the objectives of the dissertation, described the methodology of the dissertation and the methodology of the dissertation. I was based on suitable sources of the methodology of legal science, which is based on the principles of the methodology of social sciences.

Part of the processing of the topic of legal regulation of the use of budget funds in selected countries of the European Union was also the definition of budget law in the system of financial law in exact accordance with the first partial theoretical goal of the dissertation: to summarize, analyze and systematize budget law in the system of financial law in the monitored countries. I implemented this in the second chapter of the dissertation and thereby fulfilled the first partial theoretical goal of the dissertation.

In the third chapter of the dissertation, I paid attention to the budget of the European Union and the use of budget funds. First, I elaborated on the topic of the European Union budget, then I paid attention to the budgetary principles of the European Union and, in connection with the topic being processed, also to the budgetary rules of the European Union, while I did not neglect the analysis of the strengthening of the key rules for the management of the European Union budget in exact accordance with the second partial theoretical objective: to summarize, analyze and systematize the budget of the European Union and the legal regulation of the use of its budget resources. I also fulfilled part of the application goal of the dissertation, because I proposed the principles of legal regulation of the use of EU budget funds, which could suitably supplement the budget principles of the European Union and the budget principles of the analyzed countries.

In the fourth chapter of the dissertation, I elaborated in detail the legal regulation of the use of budget funds in the Czech Republic, as part of the topic the state budget and the budget system in the Czech Republic, I also presented the budget principles of the Czech Republic and paid adequate attention to the analysis of the legal regulation of the use of budget funds in the Czech Republic. I conclude that I confirm hypothesis 1, in which I assumed that the legal regulation of the use of budget funds in the current form in the analyzed countries can be considered sufficient in relation to the Czech Republic. Last but not least, I also wrote about the control of the management of budget funds in the Czech Republic, the subject of my interest was also the topic of drawing budget funds from the European Union under the conditions of

the Czech Republic. The fourth chapter also contains a proposal for several key principles of the legal regulation of the use of budget funds in the Czech Republic, so we consider the part of the application goal concerning the Czech Republic fulfilled. I proposed the principles of legal regulation of budget funds of the Czech Republic as one of the analyzed countries, in my opinion, these could suitably complement the budgetary principles of this country.

Through the content of the fourth chapter, I fulfilled the third partial theoretical goal of the dissertation: to summarize, analyze, systematize and compare the legal regulation of the use of budget funds in selected member countries of the European Union - in the Czech Republic. The Republic of Poland and the Slovak Republic follow.

Also through the content of the fifth chapter, I fulfilled the third partial theoretical goal of the dissertation: to summarize, analyze, systematize and compare the legal regulation of the use of budget funds in selected member countries of the European Union, specifically in the Republic of Poland. I subordinated the content of the fifth chapter to the processing of the legal regulation of the use of budget funds in the environment of the Republic of Poland. First, I focused on the basic topic of the state budget and the budget system in the Republic of Poland, while I prioritized analyzing the budget system of the Republic of Poland, which also includes the state budget of the Republic of Poland. Subsequently, I drew attention to the budgetary principles of the Republic of Poland and subsequently also to the budgetary rules of the Republic of Poland. I also dealt with the control of the management of budget funds in the Republic of Poland and the current legal regulation of drawing budget funds from the European Union in this country. I therefore consider the legal regulation of the use of budget funds in the Republic of Poland to be elaborated in detail and I state that I confirm hypothesis 1, in which I assumed that the legal regulation of the use of budget funds in the current form in the analyzed countries can be considered sufficient - in relation to the Republic of Poland - I confirm. I consider the part of the application goal concerning the Republic of Poland fulfilled. I proposed the principles of legal regulation of the use of EU budget funds and the budget funds of the Republic of Poland as one of the analyzed countries, in my opinion, these could suitably supplement the budget principles of this country.

Through the content of the sixth chapter, I fulfilled the third partial theoretical goal of the dissertation: to summarize, analyze, systematize and compare the legal regulation of the use of budget funds in selected member regions. Also through the content of the sixth chapter, I fulfilled the third partial theoretical goal of the dissertation: to summarize, analyze, systematize

and compare the legal regulation of the use of budget funds in selected member countries of the European Union, in this chapter specifically the Slovak Republic. Part of the application goal of the dissertation, concerning the Slovak Republic in the segment of public administration, is therefore considered fulfilled. I proposed the principles of legal regulation of the use of budgetary resources of the Slovak Republic as one of the countries analyzed, in my opinion, these could suitably complement the budgetary principles of this country. In the sixth chapter of the dissertation, I elaborated on the legal regulation of the use of budget funds in the Slovak Republic. I described and analyzed in more detail the state budget and the budget system in the Slovak Republic, the budgetary principles of the Slovak Republic, as well as the legal regulation of the use of budget funds in the Slovak Republic - I state that hypothesis 1, in which I assumed that the legal regulation of the use of budget funds in the current form in the analyzed countries can be considered sufficient in relation to the Slovak Republic, I confirm. I also paid attention to the control of the management of budget funds in the Slovak Republic and, last but not least, the topic of drawing budget funds from the European Union under the conditions of the Slovak Republic. Part of the sixth chapter is also a draft of the principles of the legal regulation of the use of budgetary funds in the Slovak Republic, which could suitably supplement the budgetary principles applied in the Slovak Republic, especially in relation to the specific legal regulation of the use of budgetary funds.

Based on the text of the dissertation, I consider the main goal: a more complex theoretical processing of the legal regulation of the use of budget funds of the European Union and a more complex empirical and application processing of the legal regulation of the use of budget funds in selected countries of the European Union based on the theoretical research carried out and the application proposals created to be fulfilled.