

Abstract

This thesis deals with the legal regulation of the procedure of providing subsidies from the state budget to beneficiaries of subsidies according to the so-called major budget rules and the system of audit of compliance with the obligations of these beneficiaries. It also deals with judicial case law, which often helps to clarify unclear or gaping legal regulations, as well as controversies that have not yet been resolved. In this respect, it also points out the potentially non-optimal solutions chosen in the legislation and the weaknesses in the current practice of the public administration internal regulations, which are not able to compensate for the missing or legislatively incomplete statutory law.

Within the analysis, this thesis focuses not only on a transparent and fair process of selecting applications for subsidies, but also on the conceptual setting up of a system of audits on the disposal of subsidies by their beneficiaries. It therefore also addresses the interrelation of the individual audit bodies and the degree of interdependence of their procedures in auditing beneficiaries of subsidies, including sanctioning the beneficiaries for non-compliance detected by the audit and recovering the subsidy or part of it back to the state budget. In a number of individual aspects, which are, however, of a systemic nature, this thesis shows, by means of concrete examples, that the process of auditing beneficiaries is still fragmented between a number of bodies following different rules, yet auditing almost the same, with the result that they can reach different conclusions to some extent independently of each other, without clear follow-up of audits carried out by other bodies.

Based on the analysis, this thesis points out possible flaws in the legislation, whether individual or systemic. To address them, it proposes legislative changes, both in the interests of a more responsible selection of operations to be supported by subsidies and in the interests of a conceptual set-up of the auditing system, including for subsidies co-financed from the EU budget. The changes are proposed herein to make the procedures of the individual audit bodies more efficient and coherent when auditing beneficiaries of subsidies, to clarify the competences of individual bodies vis-à-vis beneficiaries and each other, to eliminate duplication and to simplify and clarify the whole process of audits.