

State Funds under the authority of the Ministry of Culture

Abstract

This thesis focuses on the issue of the State Funds of Culture under the authority of the Ministry of Culture, which are the State Fund of Cinematography and the State Fund of Culture of the Czech Republic. The state funds are an important instrument of public support for specific operations. They provide long-term financing for the sectors and thanks to their financial management practice, they can react flexibly to potential social changes. Although opinions on the existence of the State Funds differ (there are voices against the State Funds due to the demand for increased transparency of public finances), in the cultural and creative industries the state funds occupy an irreplaceable post. The Act of the State Fund of Culture was adopted in 1992, since then only technical amendments have been adopted. The State Fund of Cinematography is the result of the transformation of the previous State Fund of the Czech Republic for the Support and Development of Czech Cinematography. Due to the changing environment of audiovisual sector, the transformation of the State Fund of Cinematography into the State Audiovisual Fund is being prepared with the broad involvement of the professionals and professional organisations. The aim of this thesis is to analyse the activity and financing of state funds under the authority of the Ministry of Culture and propose solutions for selected areas of restructuring of the State Fund of Culture of the Czech Republic. In the introduction of this thesis, the issue of state funds is set into the system of financial law, the sources of budgetary law are described, state funds are compared in terms of their organisation and financing. Subsequently, the establishment, development of the statutory regulation, activities, bodies and their functioning and finally sources of revenues of the State Fund of Cinematography and the State Fund of Culture of the Czech Republic are described. The conclusion of the thesis focuses on partial issues of restructuring of the State Fund of Culture of the Czech Republic, namely the issues of the functioning of the fund's bodies, sources of revenues and operations.

Key words: state fund, financing, culture