

legal regulation.

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## THE BUDGET OFFENSES IN UKRAINE

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This year, prosecutors revealed the results of violations of the law in the public sector initiated 563 criminal proceedings in every fifth - indictments submitted to the court.

Abuse and theft budget officials led to lack of financial resources in the state. We understand that it identify budget violations and imposing sanctions for such actions could partially solve the situation. However, not all types of offenses are provided by Criminal Code of Ukraine.

Changes in legislation have caused different approaches to the problem of professionals in the financial responsibility law. The issue of responsibility for violations of budget legislation closely related to the scientific debate about the possibility of allocating financial and legal responsibilities in an independent kind of legal liability and financial nature of the offense as of the financial liability.

Thus, the Budget Code of Ukraine clearly specifies the types of violations budget legislation and appropriate penalties (sanctions) for such violations. However, the codified legal act does not provide for sanctions of a fine or restriction of liberty or imprisonment.

These types of responsibilities inherent in the Code of Ukraine on Administrative Offences and the Criminal Code of Ukraine. And it is these legal acts refers Budget Code of Ukraine, noting that officials guilty of violation of budget legislation bear civil, disciplinary, administrative or criminal liability under the law.

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possibility of allocating financial and legal responsibilities in an independent kind of legal liability and financial nature of the offense as of the financial liability.

The Criminal Code of Ukraine sets responsibility for:

- Publication of legal acts that reduce revenues or increase expenses Budget Budget contrary to law;
- Evasion of taxes and duties (mandatory payments);
- Avoid paying a single fee for obligatory state social insurance and premiums for obligatory state pension insurance.

It should be noted that the subject of these crimes can only be official.

The largest number of budget violations regulated in the Code of Administrative Offences. Tangential to those offenses listed in the Criminal Code of Ukraine are:

- Violation of the law on the collection and accounting of a single fee for obligatory state social insurance and compulsory state pension insurance;
- Failure or late submission of orders for transfer due to the payment of taxes and duties (mandatory payments);
- Breach of retention and transfer tax on personal income and submitting data on income paid
- Violation of the law on financial issues;
- Violations of budget legislation;
- Violation of legislation on procurement of goods, works and services for public funds.

The subjects of these offenses may be both officials and citizens. Some of these offenses establish responsibility for the wrong organization fundraiser order to the State budget. It Code of Administrative Offences provides a definition what "violations of budget legislation." Thus, the term "budget offense" and "violations of budget legislation" are not identical.

In summary, to say that despite the high prevalence of these offenses (at high latency) and their great public danger this issue in the legal literature has not been given much attention.

On my mind, the establishment of the cases of budget violations provide a real opportunity to object to fix this kind of responsibility and protect the economy from illegal encroachments.

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