

Volodymyr Khomenko – Ph.D in Law, Researcher of the National Academy of Internal Affairs

Criminalize the Misuse of Budget Funds, Expenditure Budget or Granting Loans From the Budget Without a Specific Budget Allocations or their Excess

Considered problematic issues of criminal-legal characteristic of a crime inappropriate use of budgetary funds, the implementation of the budget expenses or the provision of loans from the budget without the established budget allocations or exceeded them. The definition of «improper use of budget funds», the objective and subjective characteristics of this crime. Considerable attention is paid to the determination of who should bear the responsibility, including criminal, for inappropriate use of budget funds.

Keywords: budget institutions; the targeted use of budgetary funds; criminal liability for misuse of budgetary funds.