

Tetyana Ye. Leonenko, Dmytro S. Shyyan, Olha Yu. Shyyan. The crime article – misuse of budget funds, for budget expenditures or provision of credits from the budget without determined budget purposes or with their excess. An attempt has been made to determine the crime article – misuse of budget funds, for budget expenditures or provision of credits from the budget without determined budget purposes or with their excess, on the basis of the analysis of scientific views, theoretical provisions and legislation on this problem.

The crime article is an important place in the system of features of the composition of the article of crime, in particular, provided for in Article 210 of the Criminal Code of Ukraine, since it is a mandatory feature of it.

In the legal literature, the issue of criminal counteraction to the crime provided for in Article 210 Criminal Code of Ukraine has received some attention in the writings of scholars. At the same time, in their writings, this problem is debatable.

The purpose of the article is to solve the problematic issues of determining the crime article – misuse of budget funds, for budget expenditures or provision of credits from the budget without determined budget purposes or with their excess, on the basis of the analysis of scientific views, theoretical provisions and legislation on this problem.

The proposal to extend the crime under Article 210 of the Criminal Code of Ukraine is supported by means of state and local extrabudgetary funds, since they are not included in the State Budget of Ukraine and local budgets, but are similar in budgetary nature and use to the state finances. Given this, and the somewhat different concept of budgetary funds (budgetary funds) is contained in Paragraph 1 of Part 1 of Article 2 of the Budget Code of Ukraine, it is proposed to delete Note 1 to Article 210 of the Criminal Code of Ukraine.

It is proposed to consider the concept of the budget as a certain fund of relevant financial resources and to make corresponding changes in its definition, enshrined in Paragraph 1 of Part 1 of Article 2 of the Budget Code of Ukraine: after the word "...budget – ..." replace the word "plan of formation and use" with the word "fund", and thus formulate this budget norm in the following wording: "...1) budget – fund of financial resources for providing tasks and functions, carried out respectively by public authorities, authorities of the Autonomous Republic of Crimea, bodies of local self-government during the budget period...".

The legislator has fixed inflated indicators of large and especially large sizes, in the presence of which the actions qualify under Article 210 of the Criminal Code of Ukraine, which practically makes it impossible to apply this rule, which necessitates a reduction of the lower level of these sizes to 500 and 1000 times, respectively, exceeding the tax-free minimum income of citizens.

Keywords: *crime article, budget funds, financial resources fund, extrabudgetary funds, state extrabudgetary funds, local extrabudgetary funds, misuse.*