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PROBLEMS OF CRIMINAL LIABILITY FOR MISUSE OF PUBLIC FUNDS

Based on a comprehensive legal analysis of the legislation on criminal liability and the corresponding law enforcement practices, problematic aspects of the definition of objective and subjective signs of misuse of public funds are explored. Background of the research is the fact that social and political transformations in our country are accompanied by changes in all spheres of society and define fundamentally new challenges for state institutions, which are systematically updated. Control over the management and distribution of financial resources is essential in the situation of total deficit and crisis in most areas of budget-management.

The perception of a new philosophy of public administration fundamentally changes the requirements for law enforcement in the allocation and use of public funds. The main parameters of their work have become not only the number of detected offenses and prosecuted offenders, but, above all, detection and elimination of the causes and conditions (determinants) of damages caused to economic entities and state. Absence of proper management and protection

of public finance makes impossible real protection of rights and freedoms, external and internal security, environmental protection, government regulation of the economy, satisfaction of social and cultural needs of the people, social assistance to the disabled and the poor, maintenance of state power and administration, as well as funding for other state expenses, in particular to strengthen the country's defense.

The conclusions are made that the outcome of the deep economic and legal analysis of the subject of offense under the terms of Art. 210 of the Criminal Code of Ukraine and the monitoring of legal practice proved that the existence of off-budget obligations during the crisis is not always a sign of misuse of public funds. This is determined by the fact that public sector is not restructured in the direction of saving budget resources. Thus, at the present stage crime qualification in case of appearance of off-budget obligations should be based on a detailed assessment of connection of costs, which led to emergence of such obligations, with the activity of institution and established standards for its maintenance.