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RESPONSIBILITY FOR BUDGET OFFENSES

ABSTRACT

Budget Violations are a Significant Component of the Financial-Legal System in Ukraine, Regulating the Budgetary Process and Financial Relations among Its Participants. The article structures important aspects of budgetary violations, their legal responsibilities, and sanctions provided for by the relevant legislation. The Ukrainian system of responsibility in the field of budgetary legal relations encompasses a wide range of subjects and sanctions used to ensure compliance with financial norms and rules. This system is regulated by the current legislation, including the Budget Code of Ukraine, the Code of Ukraine on Administrative Offenses, and the Criminal Code of Ukraine. The definition of budget violations is a key aspect of analyzing this topic. A budget violation is the failure of a participant in the budget process to comply with the established procedure regulating the compilation, review, approval, amendment, and execution of the budget or the report on its execution. Participants in these violations include budget managers, recipients of budget funds, and local self-government bodies. Responsibility for such violations covers civil, disciplinary, administrative, and even criminal liability. For violations in the field of budgetary relations, the legislation provides a specific list of influence measures but also allows for the establishment of other sanctions through subordinate acts. Violations such as missing budget statements, improper budget fund allocation, and other forms of non-compliance can trigger the imposition of financial sanctions. An important characteristic is the specificity of budgetary relations, primarily having an imperative character and thereby constructing the structure of administrative responsibility in this area using formal elements of administrative-criminal acts. A comprehensive analysis and regulation of budget violations are essential elements of the stability and development of the state, ensuring compliance with financial norms and the accountability of budget process participants.

Keywords: violation, budget violation, liability, sanctions, legal violations

JEL Classification: I38, J17, J44, J53

INTRODUCTION

Today's society is formed from a large system of interconnected relationships. However, one of the main components of the economic life of the state is the budgetary system, which determines the normative aspects of the mobilization and distribution of budgetary resources, as well as the methods of their use. Therefore, the core goal of state policy is to ensure compliance with legality in the budget sphere. At most, in addition to illegality, budget violations must meet the other characteristics that have been given. However, regarding the other three signs, they are not specified and disclosed in the budget legislation of Ukraine, including the Budget Code of Ukraine. This creates some uncertainty in the context of scientific research.

Committing budget offenses causes damage to the state, society, and specific legal entities or individuals and creates public danger. The essence of social danger lies in the fact that budget offenses have the objective ability to negatively affect social reality, disrupt the system of social relations, and cause deformation and disruption of law and order in the budget sphere. The public danger of a budget offense is expressed in a set of negative aspects, objective and subjective factors that form a budget offense as an anti-social system. The structure of budget violations is a form and expression of social danger that affects the development of budget legal relations. Thus, the public danger of budget offenses is an anti-social condition caused by a combination of their negative aspects and properties, which creates a real possibility of harming legal relations in the

budget sphere, which are protected by law. In this aspect, it is necessary to state that one of the most discussed aspects, in the context of budget offenses, is the definition of the concept of "guilt". Guilt in the legal sense means that the intention or intention of the acting person does not meet the requirements of the legal norms of the state and is manifested in the performance of actions that are contrary to the law. Thus, it can be concluded that a budget offense should be understood as an offense committed by a participant in the budget process, that violates established norms included in the Budget Code of Ukraine and other laws related to budget legislation. These violations may include the commission or omission of actions contrary to the requirements of the law.

LITERATURE REVIEW

In general, among Ukrainian scientists who researched certain problematic issues related to the subject of our research, we will name the following: Shutliv D. [17], who in his research significantly deepened scientific knowledge and comprehensive development of theoretical provisions in relation to the determination of the system of measures of budgetary and legal coercion and identification of the peculiarities of implementation of coercion in budgetary relations; Stukalenko V. [18], the concept of the subject of a budget offense is proposed to be understood as a participant in the budget process who is endowed with financial legal personality (the ability to be the bearer of rights and obligations, to exercise them and be responsible for their implementation in the field of public financial activity).

Trohymchuk I. [20] noted that the theoretical component of the study of issues in the field of administrative and legal regulation of state financial control requires careful analysis, and therefore involves the definition of a certain system of main categories; Chernadchyk V. [5] classified the objects of budgetary legal relations into those defined by budgetary and legal norms, and those that are not fixed in them and can be deduced only in the process of scientific abstraction (activities related to the implementation of budgetary control); Nazar Yu., Nazarenko T., Prots I., Yosyfovych D., Ilyushyk O. [15] investigated the application of measures of administrative and financial responsibility for budget offenses under the legislation of Ukraine, Poland and Slovakia with the aim of identifying common and distinctive features of the legal regulation of this application and providing recommendations for implementation. positive experience in the national legislation of each country; Mishchenko, L. V., Chycha, R. P., & Yevdokimenko, S. V. [14] have studied the experience of foreign countries, which indicates the expediency of introducing a new modern concept of budget control, focused on previous and current budget control. Kholod Y. A., Pogrebnoy I. M., Chyshko K. O., Heta D. S., Shaituro O. P. [10], & Cherniei, V., Cherniavskiy, S., Dzhuzha, A., & Babanina, V. [6] in their research, in particular investigated the specifics of countering fraud in the field of finance, in particular, countering crimes in the sphere of lending, studied the experience of Ukrainian law enforcement agencies in the fight against credit fraud and, ultimately, analyzed the experience of individual countries of the European Union in the fight against financial fraud, etc.

In turn, among the international colleagues who, to one degree or another, investigated the problem declared in the topic of the article, the following should be noted: Yoke Wang Tok & Dyna Heng [19], which within *Fintech: Financial Inclusion or Exclusion?*, explored the key factors associated with the Fletcher school's three digital divides – the gender divide, the class divide (rich-poor) and the rural divide; Mansour N. & Bujosa Vadell M. Lorenzo [12], in their book, they analyze the impact of Covid-19 in various areas, such as corporate social responsibility and legislation in small and medium enterprises, insolvency law, behavioral finance, government intervention in markets, financial disclosure, the emergence of unregulated financial sectors, the rise of crime, etc.; Loguinova K. [11] in his book analyzes the impact of Solvency II and critically examines with a view to the post-crisis part of the financial legislation affecting the largest institutional investors in the EU.

Peterson K. Ozili [16], in their paper reviewed the research and development of decentralized finance (DeFi) around the world. Based on these findings, it was found that decentralized finance offers many benefits, such as increasing financial access, encouraging innovation without permission, eliminating the need for intermediaries, and ensuring the immutability of transactions. Angeletti T. & Lemoine B. [1], Borlini Leonardo [3], Marleen Och [13], Ayyagari M., Beck T., Hoseini M. [2], Corbacho A. & Schwartz G. [8], which in one way or another revealed legal and financial entities considering their common structure, interweaving and interchangeable relations, argued that the protection of financial nationalism contributes to the creation of global systemic risk, highlight the main points of discussion and recent developments and suggest some adjustments, including the need to expand the Taxonomy to prevent "greenwashing", proved that furthermore, financial deepening has a bigger impact on rural poverty alleviation than outreach (as measured by branch penetration), discussed the main advantages and disadvantages of FRL based on the experience of individual countries at all.

Despite this, a detailed study of budget offenses, which is a significant component of the financial and legal system in Ukraine, which regulates the budget process and financial relations between the participants of this process, etc., remains

neglected. In view of this, it is necessary first of all to study the important aspects of budget offenses, legal responsibility, and sanctions provided by the relevant legislation for their commission. In addition, in this context, it is appropriate to investigate the Ukrainian system of responsibility in the field of budgetary legal relations, which includes a wide range of subjects and sanctions used to ensure compliance with financial norms and rules.

AIMS AND OBJECTIVES

The purpose of the article is to study important aspects of budget offenses, legal liability, and sanctions provided for by the relevant legislation for their commission. In order to achieve the goal, it is necessary to perform a number of tasks related to the definition of common features in all categories of offenses, including budgetary ones, which are expressed in the unity of formal and material, objective and subjective features. In particular, it is necessary to determine the main features by which financial and legal responsibility differs from general legal responsibility, which are related to the specifics of financial law enforcement. Also, in this context, it is appropriate to single out the main measures of influence that can be applied to the participants of the budget process for violation of budget legislation.

METHODS

Within the scope of solving the tasks of this study and its purpose, a number of methods were used, and in particular: to analyze the topic of the article in the context of the study of debatable issues reflected in similar studies of Ukrainian and international scientists in this field of law; the synthesis method will make it possible to combine a number of problematic aspects; specific judgments and differences between them were studied using analogy, instead, a common denominator was drawn using induction; for example, description, comparison, explanation, hypothesis, refutation, generalization, systematization and formality made it possible to compare the approaches to the study of the problematic field of research declared in the topic of the article by representatives of Ukrainian legal science and the use of international experience in the context of studying the principles of responsibility for budget offenses, which covers civil, disciplinary, administrative and even criminal liability, etc.

RESULTS

In all categories of offenses, including budgetary ones, common features are observed, which are manifested in the unity of formal (external) and material (internal), objective and subjective signs. Within the framework of legal science, an offense is interpreted as an illegal act committed by a person with legal capacity and contains a number of specific characteristics [17, p. 12]. For example, illegality expresses a violation of the budget legislation of Ukraine [3]. Those that violate budget and legal norms (illegal) will be: crediting budget revenues other than those specified by the BC of Ukraine or the law on the State Budget of Ukraine; making decisions that lead to exceeding the maximum amount of state (local) debt or the maximum amount of state (local) guarantees; placement of temporarily free budget funds in violation of the requirements of the BC of Ukraine; creation of extra-budgetary funds, violation of the requirements of the BC of Ukraine regarding the opening of extra-budgetary accounts for the placement of budget funds, inclusion of unreliable data in reports on the implementation of the state budget (local budget), the annual report on the implementation of the Law on the State Budget of Ukraine (decisions on the local budget), as well as violations procedure and deadlines for submitting such reports, etc. [18, p. 981].

Common signs of a budget offense include illegality and public harm (dangerousness), which are revealed by the commission or non-commitment of certain actions. Punishment and guilt are special features, instead, the elements of the budget offense are the object, the objective side, the subjective side, and the subject. The object means social relations that are subject to legal regulation. It is important to emphasize that the existence of social relations in itself does not determine their status as the object of offenses. A legal relationship becomes possible only if there is an appropriate legal regulation. In determining the object of budget offenses, it should be emphasized that the main element is social relations, which are noted in the context of their legal regulation, and not the other way around. The object of budget offenses, according to the provisions of Article 116 of the Budget Code of Ukraine, are public relations related to the consideration of draft budgets, approval of budgets, implementation of budgets, and control over their implementation, as well as general budget activities. Budget offenses harm the normal functioning of the budget system and prevent the consistent implementation of the budget process.

Modern legal science distinguishes three levels of objects of offenses: general, specific, and direct.

In the context of the budget offense, which is provided for in clause 24 of part 1 of article 116 of the Budget Code of Ukraine (non-targeted use of budget funds), the general object is social relations that take place in the field of budget activity of public authorities and other participants in the budget process. In other words, the general object covers all budgetary relations. The specific object of this offense is social relations that arise during the implementation of budgets and affect the functioning of the budget system. In other words, the specific object focuses on the relations that arise in the process of implementing budgets and affect their functioning.

The direct object of a budget offense is social relations associated with the use by a specific participant of the budget process of funds allocated from the state or local budget for purposes other than intended. That is, the direct object describes the relations that arise as a result of incorrect use of budget funds by a certain subject.

The objective side of budget offenses includes a number of characteristic features that determine illegal behavior and its external manifestations in real life in accordance with budget and legal norms. Specific grounds for prosecution for budget offenses are usually defined in the Budget Code of Ukraine, annual laws on the State Budget, or other legislative acts. The objective side also includes the damage caused as a result of the violation, the illegality of the offender's behavior, and the causal connection between his actions and the damage caused. These violations can be detected both through specific actions (for example, the adoption of normative legal acts that contradict the budget legislation or the implementation by budgetary institutions of borrowing or granting loans from the budget to legal entities or individuals, violating the Budget Code of Ukraine, etc.), and through inaction (for example, non-submission of budget requests, refusal to register budget obligations and other aspects).

The subjective side of a budget offense means a set of internal psychological processes that occur in the mind of a person who has committed illegal actions or refrains from actions, regarding their nature and consequences. That is, the subjective side is characterized by purpose, motive, and guilt. Most of the budget offenses are committed in the form of either direct or indirect intent. A budget offense is recognized as having been committed intentionally in the presence of a combination of the following signs: the offender was aware of the public danger of his actions or inaction; the offender wished or knowingly allowed the occurrence of harmful consequences as a result of his actions (inaction) [20, p. 50]. A budget offense committed in the form of direct intent means that a person consciously understood that his actions (or inaction) were illegal, and he intended to cause damage to the budget sphere through these actions (or inaction).

A budget offense committed in the form of indirect intent means that the offender may not have intended to cause harm, but consciously assumed the possibility of negative consequences in the budget sphere as a result of his actions (or inaction). Usually, offenses such as misappropriation of budget funds, inclusion in the special budget fund of revenues from sources not provided for by the Budget Code of Ukraine or the Law on the State Budget of Ukraine, other violations are usually committed intentionally. The subject of a budget offense is a participant in the budget process who is endowed with financial legal personality, that is, the ability to be the bearer of rights and obligations, to exercise them, and be responsible for their implementation in the field of public financial activity [18, p. 983].

According to Article 19 of the Budget Code of Ukraine, the participants in the budget process are bodies, institutions, and officials who have budgetary powers, that is, rights and obligations in matters of managing budget funds. Participants in the budget process in cases of violations can be brought to budget and legal responsibility. The legislation provides that a variety of subjects participate in budgetary legal relations, in particular, executive bodies that have budgetary powers. Subjects of budgetary legal relations may also include managers and recipients of budgetary funds, representatives of government bodies, tax agents, banks, currency control bodies, issuers of state and local securities and their owners, insurance companies, and insured persons in the field of compulsory state insurance.

Financial and legal responsibility differs from general legal responsibility in several main features that are related to the specifics of financial law enforcement, in particular:

- it has a public-property nature, meaning that the violation concerns public interests in the financial sphere and affects the economic interests of subjects due to state-legal influence;
- implemented within the framework of a special protective legal relationship related to financial activity;
- is based on specific normative, factual, and procedural grounds;
- combines compensatory and punitive functions aimed at compensating the state and local self-government bodies for damages caused;
- to a greater extent, involves monetary compensation for damages, and the application of penalties to violators is usually accompanied by monetary sanctions, such as fines and penalties.

For violations of budget legislation, the following measures of influence may be applied to participants in the budget process [3] (Table 1):

Table 1. Measures that may be applied to participants of the budget process for violation of budget legislation.

N	Type of measure	Conditions of application
1	A warning about improper implementation of budget legislation with a requirement to eliminate violations of budget legislation	Is applied in all cases of detection of violations of budget legislation. Identified violations of budget legislation must be eliminated within 30 calendar days
2	Stopping operations with budget funds	Is applied for the violation of budget legislation, specified in items 1-3, 10, 11, 14-29, 32-36, 38, and 40 of the first part of Article 116 of this Code, in the manner established by Article 120 of this Code
3	Suspension of budget allocations	Is applied for violations of budget legislation, specified in clauses 20, 22-29, 38, and 40 of the first part of article 116 of this Code. The suspension of budget allocations involves the termination of the authority to make a budget commitment for the corresponding amount for a period of one to three months within the current budget period by making changes to the budget breakdown (estimate) in the manner established by the Ministry of Finance of Ukraine
4	Reduction of budget allocations	Is applied for violations of budget legislation, specified In clause 24 (regarding managers of budget funds), clause 29, and clause 38 of the first part of article 116 of this Code. The reduction of budget allocations involves the deprivation of the authority to make a budget commitment for the corresponding amount for the period until the end of the current budget period by making changes to the budget schedule (estimate) and, if necessary, with subsequent changes to the Law on the State Budget of Ukraine (decision on the local budget) in accordance with the procedure established by the Cabinet of Ministers of Ukraine
5	Return of budget funds to the corresponding budget	Is applied for the violation of budget legislation, specified in clause 24 (regarding subventions and funds provided to recipients of budget funds) of part one of article 116 of this Code, in accordance with the procedure established by the Cabinet of Ministers of Ukraine
6	Suspension of the decision on the local budget	Is applied for the violation of budget legislation, specified in clause 7 of the first part of Article 116 of this Code, in the manner established by Article 122 of this Code
7	Undisputed withdrawal of funds from local budgets	Is applied for the violation of budget legislation, specified in Clause 28 of the first part of Article 116 of this Code. Undisputed withdrawal of funds from local budgets involves the collection by the Treasury of Ukraine of funds from local budgets to the state budget, including by reducing the volume of transfers (basic subsidy) to local budgets by the appropriate amount, in accordance with the procedure established by the Cabinet of Ministers of Ukraine
8	Other influence measures that may be determined by the Law on the State Budget of Ukraine	Are applied for violations of budget legislation in accordance with such law

Usually, violations in the sphere of budgetary relations are accompanied by violations of financial norms, for which responsibility can be imposed in accordance with Article 164-2 of the Code of Ukraine on administrative offenses "Violation of legislation in the financial sphere". The legal fact that determines material and legal responsibility for offenses in the field of budgetary relations is a budgetary offense. In the presence of this offense and guilt, the guilty party is subject to state coercive measures in accordance with current legislation. In accordance with the provisions of the Budget Code of Ukraine, various types of violations of budget rules are defined, which can be detected during the violation of the budget process at the national and local levels and include all signs of offenses. For example, such violations as untimely submission of budget statements, directing budget revenues to accounts other than one state treasury, and other types of violations provided for in Article 117 of the Budget Code of Ukraine.

Committing a budget offense can lead to financial and legal responsibility, which includes such measures as stopping budget transactions, stopping the allocation of budget subsidies, reducing the amount of the allocated budget, returning budget funds to the budget, canceling decisions of local budgets, and even withdrawing funds from local and other budgets. This responsibility applies to a limited number of entities that may be guilty of budget violations and to authorized entities that have the right to conduct investigations in such cases and make decisions on the application of fines.

The thematic volume of budget offenses is determined by the limited number of participants in the budget process. Among these participants are managers and recipients of budget funds, as well as local self-government bodies, which are responsible for budget planning. Some of these entities register and investigate the facts of budget violations, others make

decisions on the application of sanctions for such violations. The former are officials, and the latter are heads of local self-government bodies.

In the scientific literature, it is assumed that the specificity of financial and legal responsibility in the field of fiscal relations is that operational and budgetary sanctions (measures of influence) are applied as part of its implementation. In this legal relationship, the legislation of the state in the person of the relevant bodies regarding the use of means of influence corresponds to the obligation of the executor of temporary financial or regulatory restrictions, provided for by operational and budgetary sanctions, to bring its activities into compliance with the legislation on the budget, without further violations of budgetary norms [5, p 47–49]. Financial and legal sanctions in tax relations are established to ensure compliance by taxpayers, who may be legal entities or individuals, with the requirements of authorized state bodies and their officials regarding the implementation of fiscal norms. These sanctions include financial measures that are expressed in monetary terms and are aimed at returning unused budgetary and extra-budgetary funds to the budget and punishing persons who have violated tax legislation. Thus, the use of financial sanctions reflects financial and legal responsibility, and we share the opinion of scholars who claim that these legal relations determine the essence of financial and legal responsibility in the field of budgetary legal relations. These relations gain real meaning through the actions of the subjects and establish the level of responsibility.

The analysis of national legislation regarding budget offenses indicates that liability is mainly provided for violations of budget execution and reporting in accordance with the requirements of the Budget Code of Ukraine and other legal acts. Subjects of these violations usually mean managers of budget funds. The Budget Code of Ukraine not only lists violations of budget legislation but also defines measures to influence those who committed them. The procedure for applying these measures is regulated at the level of by-laws and not by the Budget Code of Ukraine. It is important to note that this list is not exhaustive, as the budget legislation allows the application of other measures of influence, which may be established by the Law on the State Budget of Ukraine.

Violations of budget legislation may result in civil, disciplinary, administrative, or criminal liability for officials responsible for such violations. This means that, for example, managers or recipients of budget funds may be held liable under Ukrainian laws for the actions of their managers or other responsible officials, depending on the nature of these actions. In addition, the Code of Ukraine on Administrative Offenses and the Criminal Code of Ukraine also provide for liability for violations of budget legislation. For example, Article 210 of the Criminal Code of Ukraine provides for responsibility for misuse of budget funds, violation of budget expenditures, or provision of loans from the budget, not in accordance with the established budget assignments or in excess, in accordance with the Budget Code of Ukraine or the law on the State Budget of Ukraine for the relevant year, if it involves large sums of money. For such actions, a fine is provided (from 100 to 300 of the tax-free minimum income of citizens), correctional work is possible for a period of up to 2 years, restriction of freedom for a period of up to 3 years, with deprivation of the right to hold certain positions. Actions that involve extremely large amounts of budget funds (three thousand or more times the tax-free minimum income of citizens), or which are committed repeatedly, or together with other persons, may lead to restriction of freedom for a period of 2 to 5 years or deprivation of liberty for a period of 2 to 6 years, with deprivation of rights hold certain positions or engage in certain activities for a period of up to 3 years.

Generally speaking, Article 211 of the Criminal Code of Ukraine provides for responsibility for issuing normative legal acts that reduce budget revenues or increase expenditures without compliance with the law, and this applies to significant sums of money. Such actions are subject to a fine (from 100 to 400 of the tax-free minimum income of citizens), possible correctional work for a period of up to 2 years, restriction of freedom for a period of up to 5 years, with deprivation of the right to hold certain positions or engage in certain activities for a period of up to 3 years. The same actions, if the violation concerns budget funds in extremely large amounts or is committed repeatedly, are punishable by imprisonment from 2 to 6 years with deprivation of the right to hold certain positions or engage in certain activities for a period of up to 3 years [9].

DISCUSSION

In this regard, the Code of Ukraine on Administrative Offenses, in particular, in Article 164-12, provides for administrative responsibility for such actions in the budget sphere, such as the inclusion of unreliable data in budget requests, violation of requirements when making advance payment for goods, works and services at the expense of budget funds, making payments at the expense of budget funds without registering budget obligations, violation of requirements in the implementation of state budget (local budget) expenditures in case of late entry into force of the Law on the State Budget of Ukraine (late adoption of a decision on the local budget) on the relevant year etc. From the entire set of measures applied

to violators of budget legislation, the only type of sanctions provided for in Art. 164-12 of the Criminal Code of Ukraine is an administrative fine, the maximum amount of which for officials cannot exceed one hundred tax-free minimum incomes of citizens [7]. The maximum amount of this fine for officials cannot exceed one hundred tax-free minimum incomes of citizens. Although this sanction is effective, it is worth considering the possibility of applying other administrative measures, such as a warning or deprivation of the right to hold certain positions or engage in certain activities. The warning can be applied to officials who participated in the budget process in cases where their actions did not lead to material damage. It should be taken into account that administrative responsibility for violation of budget legislation is often based on the formal composition of administrative offenses due to the specificity of budget relations, which are mainly of an imperative nature.

CONCLUSIONS

A budget offense is a violation of the rules established by the Budget Code and other normative legal acts related to the creation, review, approval, amendment, implementation of the budget or the report on its implementation, which is committed by participants in the budget process. The budget legislation provides for various types of responsibility for budget offenses, including civil, disciplinary, administrative and criminal. The subjects of violations of budget legislation are mainly managers and recipients of budget funds, and they are responsible for non-compliance with the established procedure for budget implementation and reporting on its implementation. This responsibility may include financial and legal sanctions, such as stopping operations with budget funds, reducing budget allocations, returning budget funds. Administrative responsibility mainly involves an administrative fine, although the possibility of introducing other administrative sanctions is being discussed more and more often. Such sanctions may include a warning or deprivation of the right to hold certain positions. A warning may be appropriate in cases where the violation did not cause material damage. In addition to administrative liability, budget violations can also lead to criminal liability, in particular, in the case of inappropriate use of budget funds or the issuance of normative legal acts that reduce budget revenues. Sanctions include fines and restrictions on liberty. Thus, the system of liability for violations of budget legislation is regulated by various types of sanctions, and the choice of specific liability depends on the nature of the violation and possible consequences. Budget offenses in Ukraine are carefully regulated by legislation, and offenders are responsible for their actions before the state. Various types of legal liability and sanctions help ensure financial discipline and compensate the state for damages. In the future, it is possible to expand the range of administrative penalties for budget offenses, in particular, the application of warnings and other sanctions, to ensure greater efficiency in the fight against financial offenses.

ADDITIONAL INFORMATION

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ВІДПОВІДАЛЬНІСТЬ ЗА БЮДЖЕТНІ ПРАВОПОРУШЕННЯ

Бюджетні правопорушення є значущою складовою фінансово-правової системи в Україні, яка регулює бюджетний процес і фінансові відносини між учасниками цього процесу. У статті структуровані важливі аспекти бюджетних правопорушень, юридичної відповідальності та санкцій, що передбачені відповідним законодавством за їх учинення. Українська система відповідальності в сфері бюджетних правовідносин включає в себе широкий спектр суб'єктів і санкцій, які вживаються для забезпечення додержання фінансових норм та правил. Ця система регулюється чинним законодавством, зокрема Бюджетним кодексом України, Кодексом України про адміністративні правопорушення й Кримінальним кодексом України. Визначення бюджетних правопорушень є ключовим аспектом аналізу цієї теми. Бюджетне правопорушення визначається як недотримання учасником бюджетного процесу встановленого порядку, що регулює складання, розгляд, затвердження, внесення змін, виконання бюджету чи звіту про його виконання. Перелік учасників цих правопорушень включає розпорядників та одержувачів бюджетних коштів, а також органи місцевого самоврядування. Відповідальність за правопорушення такого типу охоплює цивільну, дисциплінарну, адміністративну та навіть кримінальну відповідальність. Для порушень у сфері бюджетних відносин законодавство визначає певний перелік заходів впливу, але також залишає можливість установлювати інші санкції шляхом підзаконних актів. Порушення строків подання бюджетних заяв, неправильне розпорядження коштами бюджету та інші види порушень можуть викликати застосування фінансових санкцій. Важливою характеристикою бюджетних правопорушень є специфіка бюджетних відносин, які в основному мають імперативний характер і таким чином конструюють структуру адміністративної відповідальності в цій сфері за допомогою формальних складів адміністративно-карних діянь. Комплексний аналіз та регулювання бюджетних правопорушень є важливим елементом стабільності й розвитку держави, забезпечуючи дотримання фінансових норм та відповідальність учасників бюджетного процесу.

Ключові слова: правопорушення, бюджетне правопорушення, відповідальність, санкції, порушення законодавства

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