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**INVESTIGATION OF CRIMINAL OFFENCES COMMITTED  
IN THE BUDGETARY SPHERE DURING MARTIAL LAW IN UKRAINE  
(BASED ON CRIMINAL PROCEEDINGS MATERIALS ON THE EMBEZZLEMENT  
OF BUDGETARY FUNDS IN THE HEALTHCARE SECTOR)**

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**Summary.** The study analyzes modern scientific literature and examines current methodologies for investigating criminal offences involving the embezzlement of budgetary funds during martial law in Ukraine, using criminal cases in the healthcare sector as an example. To achieve this objective, general philosophical methods (analytical, statistical, synthetic, inductive, and deductive) and methods inherent to the legal sciences (criminal law, criminal procedure, and forensic science) were utilized. Based on the study's results, the classification and forensic characterization of the specified criminal offences have been detailed. We have detailed the legal aspects that fundamentally define the problems associated with the embezzlement of budgetary funds during martial law in Ukraine, exemplified by the healthcare sector. It has been established that offences characteristic of this sphere requires the improvement of existing investigation methodologies and the search for new ones; a substantiated legal definition is proposed, and obligatory and facultative features are distinguished. A characterization of criminal offences related to the disposal of budgetary funds in the healthcare sector is provided through the general concept of the forensic characterization of the embezzlement of budgetary funds. A list of circumstances to be clarified and proven during the investigation of the embezzlement of budgetary funds in the healthcare sector has been determined; typical investigative situations, versions, and features of conducting tactical operations to identify persons involved in the commission of the crime have been considered, and the application of investigative (detective) actions has been specified. The conditions, types, and forms of interaction during the investigation of offences committed in the budgetary healthcare sphere are detailed, and problems of departmental and interdepartmental interaction are highlighted. It is proven that the most common and effective means of obtaining evidentiary information is the interrogation and identification of witnesses. The application of specialized knowledge during individual investigative actions and during the conduct of an expert examination is substantiated, and a complex forensic economic expert examination is proposed.

**Keywords:** budgetary funds of Ukraine, investigation methodology, healthcare sector, martial law.

The budgetary system in the country is based on the principles of fair and impartial distribution of social wealth among citizens and territorial communities (Art. 95 of the Constitution of Ukraine) (Algorithms of Action, 2018). The budgetary sphere, involving both state and community funds, is highly attractive to officials seeking to embezzle funds; they devise schemes involving others that allow them to transfer part of the budgetary funds to other bank accounts, subsequently obtain cash, and take measures to eliminate traces of their criminal activities. Most such embezzlement of budgetary funds is observed in construction enterprises and, currently, in defence activities and the healthcare sector. These circumstances compel science to develop a modern methodology for countering offences of this nature.

Aspects of the criminal-legal qualification of offences in the budgetary sphere have been researched by domestic scholars N. O. Gutorova, O. O. Dudorov, O. G. Kalman, M. I. Melnyk, M. I. Khavroniuk, V. M. Rufanova, and O. Z. Gladun; at the monographic level, the works of foreign scholars Yu. M. Demydova, A. V. Makarova, and others are known.

Significant importance for their resolution and the outlining of general problems is presented in the works of O. M. Bandurka, A. F. Volobuiev, T. S. Volchetska, V. G. Goncharenko, A. V. Dulov, V. A. Zhuravel, N. S. Karpov, N. I. Klymenko, V. P. Korzh, O. Ye. Korystin, V. S. Kuzmichov, V. V. Lysenko, O. F. Lubin, V. G. Lukashevych, Ye. D. Lukianchykov, G. A. Matusovskyi, V. D. Pcholkin, M. V. Saltivskyi, O. S. Sainchyn, M. O. Selyvanov, R. L. Stepaniuk, L. D. Udalova, P. V. Tsybal, S. S. Cherniavskyi, V. Yu. Shepitko, B. V. Shchur, O. O. Yukhno, and other scholars.

In recent years, a number of scientific works at the monographic level have been devoted to the methodology of investigating the embezzlement of budgetary funds, specifically by A. F. Volobuiev (2001), S. S. Cherniavskyi (2011), R. L. Stepaniuk (2012), A. P. Zapototskyi (2017), O. Yu. Kamyshanskyi (2018), Yu. O. Lipin (2019), O. P. Nikitinskyi (2021); however, until now, no comprehensive scientific analysis has been conducted regarding the investigation of crimes in the budgetary healthcare sphere during military actions. Certain issues remain debatable, and there are discrepancies in the definitions of certain criminal-legal and forensic terms that require further research to support development and improvement. These circumstances will negatively affect the research sphere and the practical activities of pre-trial investigation bodies and the court.

Art. 49 of the Constitution of Ukraine states that medical assistance is provided free of charge in state and communal healthcare institutions. According to the Program of Economic Reforms in Ukraine for 2010–2014, ‘Prosperous Society, Competitive Economy, Effective State’, a course of action was pursued to improve the quality of medical assistance (Bidniak et al., 2021; Chornous, 2005). The health status of the population, according to the provisions of the World Health Organization (WHO) strategy ‘Health for All’ and the key principles of the European health policy ‘Health 2020,’ is one of the main directions of modern state policy in the field of health (WHO, 2020). Back in 2017, to implement these provisions, the Law of Ukraine ‘On Amendments to Certain Legislative Acts of Ukraine Regarding the Improvement of Legislation on the Activities of Healthcare Institutions’ (the so-called Law on Autonomisation) was adopted (Committee on Economic Reforms, 2010).

Targeted expenditures in the state budget during special periods have specific priorities. The 2020 budget for medicine in Ukraine provided 191 billion UAH, and for 2025 – 217 billion UAH; for the medical guarantees program in 2020 – 123 billion UAH, and 175.5 billion UAH in 2025; for the purchase of medicines in 2020 – 9.5 billion UAH, and 11.8 billion UAH in 2025. For the purchase of COVID-19 vaccines in 2020, the state allocated 2.6 billion UAH; for services for the defenders of Ukraine in 2025, 939 million UAH was allocated (Constitution of Ukraine, 1996; Criminal Code of Ukraine, 2001).

At the end of 2020, the Accounting Chamber of Ukraine identified violations and deficiencies in the use of budgetary funds of the Ministry of Health (MoH) totalling 26 billion 258 million UAH. During this year, auditors checked 285 entities, with the volume of checked funds being 1 trillion 185 billion UAH, of which over 71% (18.8 billion UAH) of the total volume of violations and deficiencies identified by the Accounting Chamber in 2020 falls on specific areas of MoH activity; additionally, the purposes for which 418 million UAH were spent were not established, and over 400 million UAH were spent for MoH operational needs with elements of overstating the volume of work performed (Criminal Procedural Code of Ukraine, 2012).

Based on the results of the audits, the Accounting Chamber prepared and sent 462 documents for appropriate response to the prosecutor’s office and the Main Department of the National Police (GUNP). In 2020, following 17 audits of MoH units, 21 reports were sent to law enforcement agencies regarding identified signs of criminal offences; based on 10 control measures, law enforcement agencies initiated 22 pre-trial investigations in criminal proceedings.

Since March 2020, under epidemic conditions, specialists from the Accounting Chamber have been tracking expenditures on the fight against COVID-19. Jointly with public activists, as of 1 January 2021, 367 thousand payments totaling 105 billion UAH were checked. It was established that 11.9 billion UAH from the COVID-19 Response Fund remained unused, primarily due to poor coordination of Government actions to fight the pandemic. To establish the total losses of budgetary funds allocated to the MoH, the Accounting Chamber of Ukraine (RPU) conducted a review of specific issues regarding the financial and economic activities of the Ministry of Health of Ukraine for the period from 01.01.2016 to 31.12.2020,

establishing violations that led to material damage (losses) in the amount of 1 billion 169 million UAH and other violations of financial discipline in the amount of 107 million UAH (Criminal Procedural Code of Ukraine, 2012).

Based on the materials of the RPU for the period 2016–2020, pre-trial investigation units investigated 542 criminal proceedings under Articles 191, 210, and 211 of the Criminal Code (CC) for embezzlement of budgetary funds, of which 136 court decisions entered into legal force. However, the lack of theoretical and methodological foundations for investigating crimes committed in the budgetary sphere of healthcare is noted, which leads to difficulties and contradictions in the development of relevant, specific forensic methodologies, reduces their scientific and practical value, and complicates their implementation in practice. These circumstances determined the study's topic and its relevance.

General methods of embezzlement of budgetary funds are distinguished according to the following criteria: a) methods used by officials (materially responsible persons) of budgetary institutions; b) methods of infringement on budgetary funds, state, and communal property by entrepreneurs. In both groups of methods, entrepreneurs and officials of budgetary institutions can act as accomplices, respectively.

Methods resorted to by MoH budgetary institution employees can be classified into subgroups depending on the purpose of the crime: a) methods of misappropriation of budgetary funds or other state or communal property; b) methods of corrupt enrichment through the disposal of budgetary funds and other state or communal property; c) methods of non-economic use of budgetary funds, other state or communal property; d) methods of criminally punishable budgetary offences; e) methods of crimes related to the violation of employees' labour rights

In turn, the methods of infringement by entrepreneurs who are in contractual relations or established by the MoH can be divided into the following groups: a) methods of fraudulent seizure of budgetary funds, other state or communal property; b) methods of misappropriation of budgetary funds, other state or communal property; c) methods of illegally obtaining financial assistance from budgets; d) methods of evading financial sanctions from the state (Heiets, 2010).

According to the criminal-legal feature (the objective side of a specific *corpus delicti*), methods of crimes provided for by the relevant articles of the Criminal Code of Ukraine should be distinguished (Kharkevych, 2024).

By the general mechanism of criminal activity, the following can be considered: a) methods of individual crimes; b) technologies of criminal activity. This refers to fraud (Art. 190 of the CC of Ukraine) or to misappropriation, embezzlement of property, or its seizure through abuse of official position (Art. 191 of the CC of Ukraine), which led to a partial loss of budgetary funds.

This group specifically includes various variations of criminal acts by MoH officials related to the seizure of budgetary funds or other state or communal property through deception or by using their official position:

a) fraudulent receipt of budgetary funding using forged documents for the purpose of further misappropriation of funds;

b) overstatement of the price for supplied goods or volumes of work performed financed from the state or local budget, including misappropriation of funds by officials of budgetary institutions when conducting procurements for budgetary funds, which includes complexes of acts consisting in the procurement of goods and services from fictitious intermediary enterprises (in this case, funds supposedly paid for 'services' of a fictitious firm are misappropriated); payment for excess volumes of goods or services, manipulation of the quality of goods or services, etc.;

c) embezzlement of budgetary funds using VAT refund mechanisms;

d) misappropriation of budgetary funds by transferring them to accounts of fictitious (nominee) recipients;

e) making illegal payments of wages, material assistance, and other payments from budgetary funds;

f) embezzlement of material values in state or communal ownership, including misappropriation of property by officials of budgetary institutions, state and communal enterprises during its alienation, accompanied by other crimes (Khmilievskyi, 2023).

Certain issues arise when officials direct their criminal acts towards corruption, committed in the budgetary healthcare sphere (Art. 368 of the CC of Ukraine). That is, at the stage of implementing a criminal plan to embezzle budgetary funds, law enforcement agencies are always dealing with corruption-related events. The consequence of such actions, as a rule, is their illegal alienation in favour of third parties. Abuse of duties by officials consists of the following:

a) receipt of unlawful benefits by officials of budgetary institutions combined with forgery and commission of other crimes when demanding a ‘kickback’ for granting permission for a company to conduct economic activities;

b) procurement of goods and services at pre-arranged inflated prices, where part of the ‘surplus’ is handed over to officials in cash for concluding a knowingly unfavourable contract;

c) abuse of official position by officials of state authorities or local self-government for the purpose of enrichment at the expense of budgetary funds or other state or communal property, combined with official forgery and official negligence, which is combined with receiving illegal remuneration from interested parties;

d) abuse of official position by officials of state authorities or local self-government in the interests of third parties – recipients of budgetary funds;

e) excess of power or official authority when disposing of budgetary funds or other state or communal property, combined with official forgery (Kniaziev, 2025).

Crimes in this case are provided for in conjunction with the Arts. 364 or 365; Arts. 210 or 211 of the CC of Ukraine. Additionally, there are cases of fictitious entrepreneurship (Art. 205 of the CC of Ukraine), legalization (laundering) of proceeds obtained by criminal means (Art. 209 of the CC of Ukraine), fraud with financial resources (Art. 222 of the CC of Ukraine), forgery of documents, seals, stamps, and blanks, their sale, and use of forged documents (Art. 358 of the CC of Ukraine), abuse of power or official position (Art. 364 of the CC of Ukraine), official forgery (Art. 366 of the CC of Ukraine), and other criminal infringements (Kharkevych, 2024).

Let us note some legal aspects that must be relied upon when defining the problem of embezzlement of budgetary funds in the healthcare sector.

It has been established that, from the perspective of administrative-legal interests, the budgetary healthcare sphere should be considered a specific area of activity related to the formation, distribution, and use of budgetary funds, as well as the disposal of other state and communal property. Such an understanding allows for the identification of offences characteristic of this sphere that require scientific research in the aspect of developing new and improving existing investigation methodologies, as well as formulating their legal definition and the following mandatory and additional features:

– criminal-legal features – crimes in the budgetary healthcare sphere should be understood as socially dangerous culpable acts provided for by the Criminal Code of Ukraine, committed by subjects of the crime in the area of activity related to the formation, distribution, and use of budgetary funds, as well as in connection with the disposal of other state and communal property. Their mandatory distinguishing features are: commission in a specific sphere of activity – the budgetary sphere; the subject of infringement (budgetary funds, other state or communal property); the subject of the crime (a person authorized or involved in activities related to the formation, distribution, and use of budgetary funds, or the disposal of other state or communal property); commission of the crime using mechanisms of economic activity. In turn, additional (facultative) features are a mercenary motive or negligent attitude of the guilty person towards their professional functions, causing material damage primarily to the state and local communities, as well as a connection with violations of regulatory legislation;

– classification of offences in the budgetary sphere, carried out depending on the type of economic activity, the specific branch of such activity, the criminal-legal qualification of the acts, as well as the scale (general features of the mechanism) of criminal activity. Offences committed in the healthcare sector are classified as follows: a) organization of budget execution; b) treasury servicing of budgetary funds; c) distribution of budget revenues; d) execution of budgets by income; e) distribution of budget allocations between managers and recipients; f) approval of planning and estimate documentation (estimates, budget program passports, procedures for using budgetary funds); g) assumption of budgetary obligations; h) receipt of goods, works,

and services; i) making payments in accordance with budgetary obligations; j) use of goods, works, and services for the implementation of budget program measures; k) repayment of loans to the budget;

– the characterization of criminal offences related to the disposal of budgetary funds in the healthcare sector is determined based on the content of the concept of forensic characterization of the embezzlement of budgetary funds (Ministry of Justice of Ukraine, 1998).

In our opinion, the most characteristic elements for a certain set of offences, in particular those committed in the budgetary healthcare sphere of Ukraine, are the subject, environment, methods, traces of the crime, and the personality of the criminal (Mudretska, 2011).

Each of these elements has its own internal structure and specificity, requiring separate research. Traces of crimes, as an element of crime characterization, are among the primary ones. Typical carriers of material traces are: a) documents; b) electronic information carriers and other subjects of the crime; c) the environment of the scene. The environment of the crime includes material, production, and socio-psychological factors of the surroundings in which the crime is committed. It can influence the formation of all other elements of forensic characterization and determine the behaviour of the persons participating in it.

According to the location of activity, the crimes under consideration can be committed in: a) MoH budgetary institutions; b) enterprises of state/communal ownership; c) medical procurements; d) the Academy of Medical Sciences; e) payment for treatment of patients abroad; f) medical institutions of departmental subordination; g) medical sanatoriums and health resorts.

The criminal's personality is defined exclusively as an official.

Generalized list of circumstances to be clarified and proven during the investigation of the embezzlement of budgetary funds in the healthcare sector: a) whether embezzlement of budgetary funds took place; b) what took place – intentional actions of officials, abuse of power, or criminal negligence; c) by what method and with the help of which persons/tools the offence was committed; d) at what time and in what place the embezzlement was committed; e) circumstances under which the offence was committed; f) the personality of the criminal and their accomplices, the role of each in the commission of the offence; g) financial losses to the budget; h) circumstances that contributed to the embezzlement of budgetary funds, and measures to be taken for the prevention of such crimes.

Typical investigative situations, versions, and features of conducting tactical operations to identify persons involved in the commission of the crime are developed taking into account a complex classification system of investigative situations: a) problematic; b) conflict; c) tactical risk; d) organisationally disordered; e) mixed.

This approach can be applied when developing the following investigative situations: a) persons involved in the crime are aware of the discovery of the offence by law enforcement agencies, and all actions within the criminal intent have been completed or interrupted; b) all or some persons involved in the crime (group members) are unaware of the discovery of their activity, which has not been fully terminated (Nikitinskyi, 2021).

The most general typical tactical operations proposed for use in investigating offences in the credit-financial healthcare sphere are considered to be 'Search', 'Document', 'Identification of persons involved in the crime', 'Apprehension', 'Proving the method of misappropriation or embezzlement', 'Verification of the justification for determining the amount of damage and its compensation', 'Fixation of criminal activity based on facts identified during the investigation', 'Search for new carriers of information about the crime', 'Status of the subject of the crime', 'Accomplices', 'Series', 'Material damage', 'Search for the criminal', 'Protection from external influence on the investigation', 'Neutralization of non-violent pressure on witnesses (victims)', 'Witness protection' (On Amendments, 2017).

Interaction during the investigation should be understood as the coordinated joint activity of authorized subjects (bodies and officials), consisting in the application of means, techniques, and methods of collecting, researching, evaluating, and using evidence for the purpose of identifying, investigating, and judicially considering offences, as well as preventing them.

The classification of types and forms of interaction in the investigation of offences committed in the budgetary healthcare sphere can be based on various criteria, enabling a more comprehensive approach to this problem.

In particular, the conditions for interaction are: a) the strictest observance of legality; b) planning; c) speed, activity, and wide application of scientific and technical means during the investigation; d) mandatory involvement of the public; e) correct attitude towards the evaluation of evidence; f) knowledge by each participant in the interaction of the powers and forms of activity of investigation and prosecution bodies; g) strict demarcation of the competence of participants in the interaction; h) the leading role of the investigator and procedural supervisor in the process of interaction; i) non-disclosure of pre-trial investigation data, as well as means and methods used in investigative activities, and relative independence of operational units in choosing means and methods used for conducting search measures in accordance with Art. 41 of the CPC of Ukraine.

Problems of departmental and interdepartmental interaction are noted, among which the following forms of interaction between investigators, operational workers, and procedural supervisors can be distinguished: 1) interdepartmental forms of interaction between investigators (investigators and police officers, etc.); 2) departmental forms of interaction between investigators and operational workers; 3) procedural interaction (so-called procedural subordination) between the investigator and the procedural supervisor; 4) interaction with the State Audit Service and the Accounting Chamber (Accounting Chamber of Ukraine, 2021).

When conducting investigative actions, the possibility of an immediate inspection of the scene of the offence has been established, the quality of which may be affected by a threatening environment where evidentiary information could be destroyed. In such cases, it is recommended to conduct investigative (detective) actions to help the investigator build a picture of the crime. However, it must be taken into account that lost opportunities during the initial inspection of the scene cannot be compensated for by a repeated or additional inspection, as such inspections may destroy crime traces (imitation of fire, flooding of the premises, theft, etc.) (State Bureau of Investigation, 2018).

Attention is drawn to the preparation for inspection, where it is necessary to: 1. Implement measures to ensure the protection of the scene and prevent, eliminate, or reduce harmful consequences regarding the destruction of crime evidence. 2. Familiarize oneself with instructions and orders that establish the movement of documents in various instances. 3. Clarify the direction of the specialization and ensure the qualification and competence of the specialist who should be invited to participate in the inspection of the scene, as well as, if necessary, consult with them on issues that may arise during the inspection (experts on document circulation, forensic economic experts). The inspection of the scene is conducted in accordance with general forensic principles under Art. 214 of the CPC (Stepaniuk, 2012).

It is determined that the most common and effective means of obtaining evidentiary information in the investigation of criminal offences, including embezzlement of budgetary funds in the healthcare sector, is the interrogation and identification of witnesses. Articles 224–226, 232, 351–354, and 356 of the CPC of Ukraine define the procedure for conducting interrogations and recording their results. Witnesses are officials: a) who gave orders to perform certain actions that will lead to the embezzlement of budgetary funds. For example, persons who were present when the criminal order was given; persons who possess information about the facts of the possibility/impossibility of executing the criminal order of the official (drivers, secretaries, accountants, etc.); b) persons who service the material processes of writing off budgetary funds (whether they acted intentionally or through negligence); c) witnesses from among persons who performed the work but were unaware of its criminal nature (Kniaziev, 2025).

The possibility of applying the following investigative (detective) actions is noted: a) audio and video control of a person; b) seizure of correspondence; c) inspection and extraction of correspondence; d) extraction of information from transport telecommunications networks; e) extraction of information from electronic information systems without the knowledge of its owner, possessor, or holder; f) inspection of publicly inaccessible places, housing, or other property of a person; g) observation of a person in publicly accessible places; h) audio and video control of a place; i) covert obtaining of samples necessary for comparative research; j) observation of an item or a place in publicly accessible places (Arts. 260-274 of the CPC). Attention is drawn to the requirement for court permission to conduct the specified measures (Stepaniuk & Husieva, 2024).

In a broad sense, special knowledge in criminal proceedings is any professional knowledge necessary for resolving issues that arise during pre-trial investigation and court proceedings. In a narrow sense, it is any professional knowledge of knowledgeable persons engaged by the parties to resolve the tasks of criminal proceedings in the manner prescribed by law (Tetryatnyk, 2021).

In criminal procedural activity, special knowledge is applied in two forms: 1) use of special knowledge during individual investigative actions; 2) within the framework of conducting an expert examination. Quite problematic and specific, and at the same time effective in helping to resolve the tasks of criminal proceedings, are: a) consultations of knowledgeable persons; b) appointment of revisions; c) participation of specialists in the preparation of individual measures during the investigation; d) participation of specialists in investigative (detective) actions and covert investigative (detective) actions; e) appointment of forensic expert examinations (Trach, 2023).

According to the ‘List of main types of forensic expert examinations and expert specialities for which the qualification of forensic expert is assigned to specialists of scientific research institutions of forensic expert examinations of the Ministry of Justice of Ukraine,’ three expert specialities are included in the category of economic expert examination: a) research of accounting and tax records, accounting chamber, audit service, and reporting documents; b) research of documents on the economic activity of enterprises and organizations; c) research of documents on financial and credit operations. Thus, the first speciality allows for forensic accounting, the second – an expert examination of the enterprise economy, and the third – a financial and credit expert examination. Accordingly, these three subtypes of research currently constitute forensic economic expert examinations in Ukraine. A complex forensic economic expert examination is proposed (Tsymbal et al., 2024).

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