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## CONDUCTING FORENSIC EXAMINATIONS DURING THE INVESTIGATION OF THE ILLEGAL USE OF HUMANITARIAN AID, CHARITABLE DONATIONS, OR GRATUITOUS ASSISTANCE FOR PROFIT

**Abstract. Purpose.** The purpose of this article is to outline the fundamental principles and specific features of conducting forensic examinations in the context of investigating the illegal use of humanitarian aid, charitable donations, or gratuitous assistance for profit. **Results.** The article substantiates the necessity of improving the technical and forensic support for the detection and investigation of criminal offenses, particularly those involving the illegal use of humanitarian aid, charitable donations, or gratuitous assistance for profit. The author emphasizes the need for analyzing investigative practices and forensic activities to facilitate theoretical reflection and the generalization of practical experience. It has been established that during pre-trial investigations of such offenses, two main types of forensic examinations are typically appointed and conducted: economic and commodity examinations. Specifically, during economic forensic examinations, the following primary documents are examined: primary records (acts of acceptance and transfer, internal movement); bank statements; cash orders; reporting documents or statements; invoices, requisition notes (issuance, acquisition, transfer); and consignment notes. Other supporting documents are also examined, including requests, appeals, letters of inquiry, written donor proposals (donation letters), written consent of the humanitarian aid recipient, contracts, and administrative documents. Another type of forensic examination relevant to these investigations is the commodity (merchandise) examination. Depending on the subject of examination, this includes: assessment of machinery, equipment, raw materials, and consumer goods; transport-commodity examination; and examination of military property, equipment, and armaments. **Conclusions.** Under martial law in Ukraine and amid the struggle against the armed aggression of the Russian Federation, the process of conducting such forensic examinations has become significantly more complicated due to the heterogeneous nature of humanitarian aid, charitable donations, and gratuitous assistance, their substantial volume, diversity of sources, and the presence of previously used items among the aid supplies.

**Key words:** criminal proceedings, investigator, expert, forensic examination.

### 1. Introduction

One of the key conditions for enhancing the effectiveness of criminal proceedings at the current stage of development of Ukrainian society, state institutions, and the law enforcement system is ensuring the inevitability of punishment and accountability for every committed criminal offense. This is to be achieved through the improvement of the scientific foundations of investigation and the implementation of advances in forensic science into investigative and expert practices.

The current state of combating criminal offenses requires enhancing the efficiency of investigative and forensic activities. This includes improving the legal regulation

of the technical and forensic support for the detection and investigation of criminal offenses, expanding the range of issues addressed by experts, increasing the reliability and substantiation of expert opinions, improving forensic methodologies, developing new methods, and strengthening the informational and technical support of forensic practice. This must be done with the maximum utilization of specialized knowledge and the involvement of experts and specialists in criminal proceedings.

The entire set of these measures is aimed at improving the technical and forensic support for the detection and investigation of criminal offenses, particularly those involving the illegal use of humanitarian aid, charitable dona-

tions, or gratuitous assistance for profit. In this regard, the study and analysis of investigative practices and forensic activities is a necessary prerequisite for theoretical reflection and the generalization of practical experience. The issue of forensic examination in its various manifestations has been the subject of research by many scholars, including A.V. Ishchenko, N.I. Klymenko, E.B. Simakova-Yefremian, M.Ya. Sehaj, and I.Ya. Fridman. However, issues related to determining the specific features of conducting forensic examinations during the investigation of the illegal use of humanitarian aid, charitable donations, or gratuitous assistance for profit remain relevant.

The aim of this article is to reveal the fundamentals and identify the specific features of conducting forensic examinations in the context of investigating the illegal use of humanitarian aid, charitable donations, or gratuitous assistance for profit.

## 2. The Essence of the Concept of "Forensic Expert Activity"

Attention should be given to the definition of the term "forensic expert activity." According to H.O. Strilets, forensic expert activity is a legislatively regulated activity carried out by forensic institutions aimed at conducting independent forensic examinations through objective, comprehensive, and thorough research while observing the latest achievements in science and technology. It includes the organization of the work of forensic institutions and their structural units, scientific, methodological, and informational support, as well as the selection and training of forensic experts (Strilets, 2009). However, forensic expert activity should not be narrowly understood as activity confined solely within the framework of forensic institutions, even though the majority of expert examinations are indeed conducted in specialized expert establishments. In our view, forensic expert activity is directly connected to the practical work of the forensic expert. The special nature of the expert's functions, the specific purpose of the research conducted, and the legal regulation of its foundations and procedures distinguish forensic expert activity from other types of professional activity. During the investigation of the illegal use of humanitarian aid, charitable donations, or gratuitous assistance for profit, the conduct of forensic examinations constitutes a mandatory and integral component. According to Article 1 of the Law of Ukraine "On Forensic Examination," forensic examination is defined as the study, based on specialized knowledge in the fields of science, technology, art, craftsmanship, etc., of objects, phenomena, and processes in order to provide an expert

opinion on issues that are or will become the subject of judicial consideration (Law of Ukraine On Forensic Examination, 1994). The legal regulation of this institution is of a complex nature and involves adherence to the provisions of the Criminal Procedure Code of Ukraine dated April 13, 2012 (Criminal Procedure Code of Ukraine, 2012), the Law of Ukraine "On Forensic Examination" dated February 25, 1994 (Law of Ukraine On Forensic Examination, 1994), and the Instruction on the Appointment and Conduct of Forensic Examinations and Expert Studies, approved by the Order of the Ministry of Justice of Ukraine No. 53/5 of October 8, 1998 (as amended by the Order of the Ministry of Justice of Ukraine No. 1950/5 of December 26, 2012) (Order of the Ministry of Justice of Ukraine on Approval of the Instructions..., 1998), among others. An analysis of criminal proceedings has shown that during pre-trial investigations of the illegal use of humanitarian aid, charitable donations, or gratuitous assistance for profit, the following types of forensic examinations were appointed by investigators and conducted:

### Criminalistics examinations:

- handwriting examination (19.6%),
- technical examination of documents (62.5%),
- firearms examination (32.1%),
- trace evidence examination (21.4%);

### Other types:

- economic examination (100%),
- commodity (merchandise) examination (100%),
- computer and technical examination (48.2%).

## 3. Specifics of Conducting Economic Forensic Examinations

During the investigation of the illegal use of humanitarian aid, charitable donations, or gratuitous assistance for profit, the most commonly appointed forensic examinations are economic and commodity (merchandise) examinations. Let us now examine the specifics of economic examinations in greater detail.

The procedure for conducting economic forensic examinations is governed by Section III of the *Instructions on the Appointment and Conduct of Forensic Examinations and Expert Studies and Scientific and Methodological Recommendations on the Preparation and Appointment of Forensic Examinations and Expert Studies*, approved by Order No. 53/5 of the Ministry of Justice of Ukraine dated October 8, 1998 (Order of the Ministry of Justice of Ukraine, 1998).

This examination most often involves the analysis of accounting, tax, and reporting documents.

Its primary objectives include determining the following:

- documentary justification for the amount of shortages or surpluses of inventories and cash at enterprises, institutions, organizations, and their structural subdivisions, as well as the period of their occurrence;
- documentary justification for the recording of transactions related to the receipt, storage, production, and sale of inventories, cash, fixed assets, and the provision of services;
- documentary justification for accounting entries involving fixed assets, inventories, cash, securities, and other assets;
- documentary justification for payroll accounting, including the accrual and payment of wages and other payments;
- documentary justification for the profit tax base declared by the taxpayer and the tax amount to be paid for a specific reporting period, as determined by the tax authority;
- documentary justification for the formation by the taxpayer of tax liabilities and tax credit for value-added tax (VAT), determination of the VAT amount payable, and the VAT amount claimed for budget reimbursement;
- documentary justification for individual tax and fee elements declared by the taxpayer in the relevant tax returns (calculations, reports) (Order of the Ministry of Justice of Ukraine, 1998).

Resolving issues that fall under the competence of state financial and tax control bodies – such as having expert economists conduct audits of certain aspects or the entirety of an entity's financial and economic activities to detect violations of law or tax regulations, or to identify responsible officials – is **not** part of the tasks assigned to economic forensic examination (Order of the Ministry of Justice of Ukraine, 1998).

Other forms of economic examination may include the analysis of documents related to an entity's economic activity or financial and credit operations. An examination of empirical sources demonstrates that economic forensic examinations most frequently involve the analysis of primary documents, including:

- acts (acceptance-transfer, internal movement);
- bank statements;
- cash orders;
- reporting documents or ledgers;
- invoices and requisition slips (issuance, acquisition, transfer);
- consignment notes.

Other supporting documents may also be examined, including:

- requests, appeals, letters of inquiry,
- written donor proposals (donation letters),

- written consent from the recipient of humanitarian aid,
- contracts,
- administrative documents.

In essence, this involves the study of a broad range of accounting documentation that evidences the movement of goods provided as humanitarian aid, charitable donations, or gratuitous assistance.

It is also essential to consider the established rules of accounting practice. For example, specific rules govern the documentation of humanitarian aid imports when primary documents from the donor are available. The crossing of Ukraine's customs border by humanitarian aid is certified by a *Declaration on the List of Goods Recognized as Humanitarian Aid*. If the donor provides additional primary documentation alongside the customs declaration, such as an international consignment note, invoice, packing list, or specification, the importation is considered confirmed. Based on this declaration and the accompanying documentation, the recipient is required to issue an *Act of Acceptance and Transfer of Humanitarian Aid*.

This act must be issued in any form but must contain the mandatory details listed in Article 9 of the Law of Ukraine *On Accounting and Financial Reporting in Ukraine*. Primary documents may also include additional details, such as a seal, document number, or grounds for the transaction. Primary documents drawn up in electronic form may be used in accounting, provided that the requirements of legislation on electronic documents and electronic document management are observed [5, p. 6]. Additional accounting rules for the registration of humanitarian aid, charitable donations, and gratuitous assistance are also outlined in specialized sources.

During the investigation of the unlawful use of humanitarian aid, charitable donations, or gratuitous assistance for profit, the most common types of forensic examinations are economic and commodity (merchandise) examinations. Let us consider them in more detail.

The conduct of economic forensic examinations is regulated by Section III of the *Instruction on the Appointment and Conduct of Forensic Examinations and Expert Studies*, as well as by the *Scientific and Methodological Recommendations on the Preparation and Appointment of Forensic Examinations and Expert Studies*, approved by Order No. 53/5 of the Ministry of Justice of Ukraine dated October 8, 1998 (Order of the Ministry of Justice of Ukraine, 1998).

Most often, this concerns a specific category of such examinations: the examination of accounting, taxation, and reporting docu-

ments. The main objectives of this type of examination include the determination of:

- the documentary justification of shortages or surpluses of inventory and cash at enterprises, institutions, organizations, and their structural subdivisions, and the periods in which they arose;
- the documentary substantiation of operations involving the receipt, storage, production, sale of inventory, cash, fixed assets, and provision of services;
- the documentary support for accounting entries related to fixed assets, inventory, cash, securities, and other assets;
- the documentary validity of accounting payroll operations and other types of payments;
- the documentary substantiation of the corporate income tax base declared by the taxpayer and the amount of tax payable for a specific reporting period as determined by the tax authority;
- the documentary support for the formation of VAT liabilities and tax credits by the taxpayer, determination of the VAT amount payable, and the VAT amount claimed for budgetary reimbursement;
- the documentary substantiation of individual elements of taxes and fees as declared by the taxpayer in the relevant declarations, calculations, or reports (Order of the Ministry of Justice of Ukraine, 1998).

Resolving issues falling under the jurisdiction of state financial or tax control authorities—such as the examination of specific aspects of financial and economic activities of institutions, organizations, and enterprises to detect violations of financial or tax law and to identify the individuals responsible—is outside the scope of an economic forensic examination (Order of the Ministry of Justice of Ukraine, 1998).

Other subtypes of economic examinations may include:

- the examination of documents on the economic activities of enterprises and organizations;
- the examination of documents related to financial and credit transactions.

The study of empirical sources shows that, in the course of this type of forensic examination, the primary documents typically examined include: acts (of acceptance/transfer, internal movement), bank statements, cash orders, reporting forms or registers, invoices, consignment notes, bills of lading, as well as other supporting documents (requests, appeals, letters of intent, donation letters, written donor offers, written consents of humanitarian aid recipients, contracts, and internal administrative documents). This involves the examination of a wide range of accounting documentation reflecting the flow

of goods classified as humanitarian aid, charitable donations, or gratuitous assistance.

It is important to consider the rules of accounting. For example, the procedure for documenting the import of humanitarian aid is established where primary documents from the donor are available. The crossing of the customs border by humanitarian aid is confirmed by a Declaration of the List of Goods Recognized as Humanitarian Aid. If the donor additionally provides supporting documentation, such as international bills of lading, invoices, packing lists, or specifications, the recipient is required to prepare an Act of Acceptance-Transfer of Humanitarian Aid.

This act, which can be in arbitrary form, must contain the mandatory requisites of primary documentation in accordance with Article 9 of the Law of Ukraine *On Accounting and Financial Reporting in Ukraine*. Primary documents may also include additional details (e.g., seal, document number, basis for the transaction). Documents created in electronic form may be used in accounting provided they comply with relevant legislation on electronic documents and electronic document flow (Ozerova & Panura, 2022).

Furthermore, there are established procedures for documenting the receipt of humanitarian aid from resident or non-resident donors when primary documents are missing. The basis for accounting such aid is a primary document containing data on a business transaction—that is, an action or event that causes changes in the composition of assets, liabilities, or equity. This document may be created in paper or electronic form. In the general case, receipt of humanitarian aid must be documented using one of the following: an incoming invoice, a bill of lading, a paid invoice, an act of acceptance-transfer of material assets, or a receipt order. If such documentation is unavailable, the regulations allow for the business transaction to be recorded using a properly prepared internal document (act) signed by a responsible official, provided that this option is foreseen in the company's document workflow policy. To ensure proper documentation of received humanitarian aid, it is necessary to:

(1) provide for the use of an internal act in the company's accounting policy order,

(2) designate by order a responsible official for the acceptance-transfer and documentation of such aid, and

(3) develop and approve a standardized internal act form with the required primary document requisites (Ozerova & Panura, 2022).

However, under martial law in Ukraine and amidst the armed aggression by the Russian Federation, the process of evaluating documents

related to humanitarian aid has significantly complicated due to the heterogeneous nature of the aid, its large volumes, diverse sources, and the inclusion of used goods in humanitarian shipments.

Other challenges in conducting economic forensic examinations include:

- the absence of primary documentation or the presence of atypical documents;
- lack of accounting records;
- changes in the regulatory framework governing the receipt, use, accounting, and reporting of humanitarian aid, including its subtype—charitable assistance.

The main methods used in economic forensic examinations during the investigation of the unlawful use of humanitarian aid, charitable donations, or gratuitous assistance include documentary audits and comparison of accounting and reporting records.

**Illustrative list of questions posed to the expert may include:**

- Is the shortage of humanitarian or charitable aid—specifically inventory or funds—as documented in the inventory report on a given date, supported by relevant documentation?
- Are the findings of the controlling body's audit report (include reference details and name of authority) regarding the misuse of humanitarian/charitable aid by enterprise X, received from enterprise Y, in the amount of Z over a specified period, supported by documentation?
- Is the provision/transfer/remittance of humanitarian/charitable aid from enterprise X to a charitable foundation under contract (include reference details or other document) during a specific period substantiated by documentation?

Therefore, together with the order appointing the expert examination, the expert must be provided with accounting and tax records containing the initial data required to address the posed questions. These may include incoming and outgoing invoices, tax invoices, orders, reports of materially responsible persons, warehouse inventory cards, cash books, inventory records, audit reports, timesheets, job orders, work acceptance acts, employment contracts, payroll records, bank statements, payment orders and demands, liability contracts, turnover balance sheets, accounting registers (e.g., journal-orders, memo orders, sub-ledger cards), general ledgers, VAT invoice registers, tax declarations, balance sheets, and other original or consolidated accounting and tax documents (Order of the Ministry of Justice of Ukraine, 1998).

If accounting and tax records are maintained electronically, printed versions of the registers, duly certified, must be submitted to the expert.

Upon request, they may also be provided in electronic form, in a human-readable format, and systematically organized in chronological order (by relevant periods).

For the study to be valid, originals or properly certified high-quality copies of the documents must be submitted. These must be chronologically organized, bound, stitched, and paginated (Order of the Ministry of Justice of Ukraine, 1998).

The next type of forensic examination typically appointed and conducted in investigations of the illegal use of humanitarian aid, charitable donations, or gratuitous assistance for profit is the **commodity (merchandise) examination**.

The appointment of commodity forensic examinations is thoroughly regulated by current legislation. A forensic examination is defined as a procedural action involving scientifically based analysis of goods, services, and works by forensic experts, upon the request of participants in criminal proceedings or the court, to determine product-related characteristics. The appointment and conduct of this type of examination is of particular importance, as it constitutes a key criterion for holding individuals criminally liable for crimes related to the unlawful use of humanitarian aid. This is especially relevant, given that humanitarian aid is critically important for Ukrainians during this extraordinary time (Kopytko & Atamanchuk, 2024).

#### **4. Specific Features of Commodity Forensic Examination**

The principles and procedures for appointing and conducting commodity forensic examinations are defined in Section IV of the *Instructions on the Appointment and Conduct of Forensic Examinations and Expert Studies* and the *Scientific and Methodological Recommendations on the Preparation and Appointment of Forensic Examinations and Expert Studies*, approved by Order of the Ministry of Justice of Ukraine dated October 8, 1998, No. 53/5 (Order of the Ministry of Justice of Ukraine, 1998).

Depending on the subject of examination, the following types of commodity examinations are conducted:

##### **1) Examination of machinery, equipment, raw materials, and consumer goods.**

Objects of commodity examination include consumer goods, equipment, and raw materials. Other types of goods may also be subject to this type of examination.

The primary tasks of commodity forensic examination include:

- Determining the value of goods and merchandise;
- Classifying goods into appropriate categories used in industrial and trade practice;

- Establishing the characteristics of goods in accordance with the Ukrainian Classification of Goods for Foreign Economic Activity;

- Identifying changes in quality indicators of goods;

- Determining the method of production of goods (industrial or homemade), the manufacturer, and the country of origin;

- Assessing the conformity of packaging, transportation, storage conditions, and shelf life to applicable standards.

Indicative list of questions to be addressed in a commodity examination:

- What is the value of the examined goods in Ukraine (as of the specified date)?

- What is the customs value of the examined goods at the time of crossing the border of Ukraine (as of the specified date)?

- What are the names and intended purposes of the goods?

- Do the labeling and marking data accurately reflect the actual characteristics of the goods?

- Does the quality of the product meet the standards, technical specifications, and provided samples based on organoleptic properties?

- What defects does the product have? Are they significant? Is it possible to use or sell the product given the identified defects?

- What were the conditions for the acceptance, storage, and release of the goods?

- Does the labeling and packaging of the goods comply with technical standards or with provided samples?

- Which company produced the goods and when (based on labeling or accompanying documents)?

- What classification features does the product possess according to the Ukrainian Classification of Goods for Foreign Economic Activity?

- What is the amount of material damage caused to the property owner as a result of damage to this property (e.g., due to fire, flooding, etc.)? (Order of the Ministry of Justice of Ukraine, 1998)

The order appointing the examination must specify the circumstances of the criminal proceeding in which the examination is ordered. The expert must be provided with the object of the examination. Bulky items are examined on-site. If access to the object is restricted, the investigator is obliged to ensure the expert's ability to inspect it. If necessary, the inspection shall be conducted in the presence of the parties involved in the case.

Objects for examination shall be submitted to the expert in packaging that ensures their preservation.

If the question posed to the expert concerns the value of goods (property), the investiga-

tor must indicate the specific date as of which the valuation must be conducted.

An examination may also address the value of missing goods (property). In such cases, the appointment document must state that the object is absent and specify the case materials on which the valuation shall be based (e.g., invoices, shipping documents, witness statements, interrogations, etc.) (Order of the Ministry of Justice of Ukraine, 1998)

## **2) Transport-Commodity Forensic Examination**

This type of forensic examination primarily aims to determine the market value of wheeled vehicles and their components, as well as the amount of material damage caused to the owner or possessor due to damage.

It may also involve related issues concerning the acquisition and operation of wheeled vehicles.

### **Indicative questions for the expert may include:**

- What is the market value of the wheeled vehicle (including make, model, and license plate number) on the specified valuation date?

- What is the customs value of the wheeled vehicle (including make, model, and identification number) or its components upon import into Ukraine on the specified date?

- What is the extent of the reduction in the commodity value of the wheeled vehicle on the specified date?

- What is the vehicle's residual (scrap) value on the specified date (including make, model, and license plate or identification number)?

- Is the vehicle complete in accordance with the manufacturer's technical documentation? If not, what components are missing?

The expert shall be provided with the vehicle(s), related registration documents, investigation materials, and other documentation containing relevant data for resolving the posed questions.

If necessary, interested parties may be summoned for a technical inspection of the vehicle, with prior notice indicating the date, time, and place (to be coordinated with the expert).

The investigator must ensure proper conditions for the inspection of the vehicle, including lighting, free access, and the ability to examine the vehicle from all sides. (Order of the Ministry of Justice of Ukraine, 1998).

## **3) Commodity Expertise of Military Property, Equipment, and Weapons**

Objects subject to commodity expertise of military property, equipment, and weapons include: military property, military equipment, and weapons.

The objectives of commodity expertise of military property, equipment, and weapons are as follows:

- determining the value of the examined objects used as military property;
- determining the type and purpose of the examined objects;
- determining the characteristics and properties of the examined objects in accordance with the Ukrainian Classification of Goods for Foreign Economic Activity;
- determining the manufacturer, country of origin, and year of manufacture (in conjunction with trace evidence analysis) of the examined objects;
- determining changes in quality indicators of the examined objects (in conjunction with relevant specialists in the operation of similar property).

An indicative list of questions to be addressed includes:

- What is the name and intended use of the object submitted for examination?
- Which enterprise manufactured the object, and when was it produced (subject to the availability of labeling information or accompanying documentation)?
- What is the year of manufacture of the object submitted for examination? (Resolved jointly with trace evidence analysis, provided labeling information is available);
- What are the characteristics and properties of the examined object according to the Ukrainian Classification of Goods for Foreign Economic Activity?
- Is the object submitted for examination fully equipped in accordance with regulatory and technical documentation? If not, what are the deficiencies or discrepancies?
- Does the quality condition of the object comply with applicable standards, technical specifications, and provided samples? If not, what are the specific non-conformities? (Resolved jointly with specialists in the repair and operation of similar property);
- What defects or damages does the object submitted for examination have? Are these defects significant? Is the object still operable for its intended use despite the identified defects? (Resolved jointly with specialists in the repair and operation of similar property);
- Can the identified defects and damages of the examined object be remedied? If so, by what means? (Resolved jointly with specialists in the repair and operation of similar property);
- What is the degree of wear and tear of the object submitted for examination?
- What is the residual value of the object as of the specified date?
- What is the market value of the object as of the specified date (taking into account the information provided to the expert on purchase and sale agreements of similar objects in the international market)?

– What is the liquidation value of the object as of the specified date?

– What is the amount of material damage caused by the damage to the object, including based on the repair cost estimate provided to the expert?

– What is the amount of material damage caused by the total destruction of the object, including as a result of hostilities?

*(Based on the Order of the Ministry of Justice of Ukraine on Approval of the Instructions on the Appointment and Conduct of Forensic Examinations and Expert Studies and the Scientific and Methodological Recommendations on the Preparation and Appointment of Forensic Examinations and Expert Studies, 1998).*

### 5. Conclusions

The analysis of criminal proceedings has demonstrated that during the pre-trial investigation of the unlawful use of humanitarian aid, charitable donations, or gratuitous assistance for profit-making purposes, the primary types of forensic examinations appointed and conducted were economic and commodity (merchandise) expertise.

During the period of martial law in Ukraine and the ongoing counteraction to the armed aggression of the Russian Federation, the process of conducting such forensic expert evaluations has become significantly more complex. This complexity arises from the heterogeneity of humanitarian aid, charitable donations, or gratuitous assistance; their substantial volume; the diversity of sources of origin; and the presence of used goods within humanitarian shipments.

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## ПРОВЕДЕННЯ СУДОВИХ ЕКСПЕРТИЗ ПІД ЧАС РОЗСЛІДУВАННЯ НЕЗАКОННОГО ВИКОРИСТАННЯ З МЕТОЮ ОТРИМАННЯ ПРИБУТКУ ГУМАНІТАРНОЇ ДОПОМОГИ, БЛАГОДІЙНИХ ПОЖЕРТВ АБО БЕЗОПЛАТНОЇ ДОПОМОГИ

**Анотація.** *Мета* статті полягає у формуванні основ та виокремленні особливостей проведення судових експертиз за умови розслідування незаконного використання з метою отримання прибутку гуманітарної допомоги, благодійних пожертв або безоплатної допомоги. **Результати.** Обґрунтовано необхідність вдосконалення техніко-криміналістичного забезпечення розкриття та розслідування кримінальних правопорушень, і безпосередньо – розслідування незаконного використання з метою отримання прибутку гуманітарної допомоги, благодійних пожертв або безоплатної допомоги. Необхідним є аналіз слідчої практики, судово-експертної діяльності задля теоретичного осмислення теоретичних проблем, узагальнення практичного досвіду. З'ясовано, що під час проведення досудового розслідування незаконного використання з метою отримання прибутку гуманітарної допомоги, благодійних пожертв або безоплатної допомоги призначалися і проводилися такі основні види судових експертиз як економічна і товарознавча. Зокрема, під час проведення судово-економічної експертизи досліджувалися первинні документи (акти (прийому-передачі, внутрішній, внутрішнє переміщення); банківські виписки, касові ордери; звітні документи або відомості; накладні, накладні-вимоги (відпуск, оприбуткування, переміщення); товарно-транспортні накладні. Досліджувалися й інші підтверджуючі документи (запити, звернення, листи-прохання, письмова пропозиція донора (дарчий лист), письмова згода отримувача гуманітарної допомоги, договори, розпорядчі документи). Наступним видом судових експертиз, що призначається і проводиться при розслідуванні незаконного використання з метою отримання прибутку гуманітарної допомоги, благодійних пожертв або безоплатної допомоги, є товарознавча. Відповідно до предмету дослідження, проводяться її такі різновиди: експертиза машин, обладнання, сировини та споживчих товарів; транспортно-товарознавча експертиза; товарознавча експертиза військового майна, техніки та озброєння. **Висновки.** Під час воєнного стану в Україні, подолання збройної агресії російської федерації, процес проведення даних судових експертиз оцінки значно ускладнився через неоднорідність гуманітарної допомоги, благодійних пожертв та безоплатної допомоги, значні обсяги, різноманіття джерел походження, наявність у складі гуманітарних вантажів товарів, що були у використанні тощо.

**Ключові слова:** кримінальне провадження, слідчий, експерт, експертиза.

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