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TYPES OF EXPERTISE ASSIGNED IN THE INVESTIGATION OF CRIMES RELATING TO ILLEGAL USE OF BUDGET FUNDS IN THE FIELD OF HEALTH CARE

Crime related to the illegal use of budget funds in the field of health care is committed by highly educated officials or officials and has their own specific nature. Successful investigation by pre-trial authorities requires additional knowledge in medicine, economics, etc. When it comes to the use of special knowledge, both by practitioners and scientists, particular attention is paid to the appointment of forensic expertise. Confirmation of this fact is the analysis of questionnaire data of a survey of practitioners of the National Police of Ukraine who are engaged in the investigation of the specified category of crimes. It demonstrated that almost in all cases different types of forensic expertise were assigned. The procedural basis is art. 242 of the Criminal Procedural Code of Ukraine which in recent years was amended several times. Currently, the expertise is conducted by an expert agency, expert or experts involved by the parties of the criminal proceedings or by an investigating judge at the request of the party of defense in cases and procedure provided for in Article 244 of this Code, if in order to clarify circumstances relevant to the criminal proceedings special knowledges are requested.

Analysis of publications that started solving this problem: use of special knowledge and the issue of the assignment and conduct of forensic expertise has been thoroughly re-

**The article’s objective.** Among generally acknowledged types of forensic expertise are those that are most often assigned to investigate crimes related to the illegal use of budget funds in the field of health care.

**Basic content.** Crimes related to the illegal use of budget funds in the field of health care include crimes that are committed when drawing up, reviewing, approving and executing budgets, as well as exercising control over the implementation of the budget. These are crimes provided for in the Articles 191, 210, 211, 222, 364, 365, 366, 367, 368 of the Criminal Code of Ukraine. According to scientists, the most important in the cases of budget crimes are: forensic and economic expertise, examination of materials, substances and articles, technical examination of documents, handwriting expertise, examination of computer hardware and software, commodity, construction and technical expertise. In some cases, scientist provides expertise of special chemicals and expertise of video recording [4, p. 106].

The results of the study of criminal proceedings on the specified category of crimes indicate that in 92% – forensic expertise were appointed, in 86% product information expertise, 46% – handwriting expertise, 21% – technical examination of documents, 28% – technical and construction, 10% – medical, 9% are other types of expertise. Usually all the expertise are multi-objective and require much time for preparation of materials and for their direct research. Therefore, it is advisable to use consultative form of special knowledges both during preparation of forensic expertise and during its assigning and conducting. So let us define organizational and tactical features of the assignment of each one.

During the appointment of forensic expertise (research of accounting, tax and reporting documents, study of documents on economic activity of enterprises and organizations, study of documents of financial and credit operations) on the crimes of the specified category the objects of the study are: contract between the supplier and the institution of health care, invoice, specification, act of acceptance of goods or services performed, tax reporting, project documentation (project, estimate, in conclusion), the procurement plan, the account of the funds of the supplier, documents on the origin of goods (disinfectants, medicines, medical equipment, medical products, medical furniture, etc.). The main objective in this case is to establish the amount of loss and who caused the loss. When investigating the misuse of budget funds, it is advisable to provide an audit act.

The objects of the handwriting expertise in the investigation of the above-mentioned crimes may already be investigated by other expertise. This may be a contract between a provider and a healthcare facility, a specification, an invoice, an act of acceptance or transfer of a product or services performed, which contain controversial signatures and manuscripts made on behalf of others. This fact requires the detective or criminal investigator, acting on the detective’s instructions, to prepare the comparative material carefully. In such cases, experimental specimens which must be taken from both the person named in the document as the executor and the person, suspected in performing the disputed record or signature are of particular importance. In other case, if the person does not refuse to give samples for expert research, it is obligatory to select samples of his signatures on his own behalf and on behalf of the person named in the document as an executor. When assigning forensic expertise, the prosecution party usually tries to answer the main question: Is the signature or manuscript in the specified columns of the relevant document made by a certain person?

When there is a need to establish a method of making a document form, the sequences of intersected strokes in the document a technical expertise of documents is assigned. The issue of identification of prints remains relevant, although their availability is optional.

The objects of forensic expertise of crimes related to the illegal use of budget funds in the health care sector are usually documents, not persons. For example, these may be the conclusions of the medical and social expert commission. Medical and social expertise is carried out to persons applying for disability, in the direction of the medical-preventive health care institution after carrying out diagnostic, medical and rehabilitation measures in the presence of information confirming...
persistent disturbance of the body's functions caused by illnesses, consequences of injuries or consequences of traumas that cause life-limiting effects. Medical and social expertise is carried out by medical and social expert commissions belonging to healthcare institutions [5]. A typical issue in such cases is the validity of establishing a disability group.

When investigating these crimes, it is advisable to appoint comprehensive expertise, which may include economic, construction, commodity, handwriting examination, etc.

As an example, let's mention the following fact. In 2018, in one of the health care institutions of Dnipropetrovsk region, in order to appropriate budget funds, hospital officials conspired with an individual entrepreneur agreed to renovate the building at an overpriced cost. Instead of developing the design documentation, the hospital officials made a defective act regarding which it was planned to carry out works on the reconstruction of the building with the use of materials that do not conform to state standard, namely, window blocks with an inappropriate indicator of the minimum allowable permissible value of the enclosing structure of residential and public buildings. Subsequently, under the results of bidding the abovementioned entrepreneur was recognized as a winner and made the supply of goods and services under much higher value. The USE staff collected materials, provided information to the Unified Register of Pre-Trial Investigations and initiating a pre-trial investigation.

The investigator prepared a petition to a court for the appointment of a comprehensive examination. The court granted the request and made a decision on the appointment of a comprehensive product and construction and technical expertise to address the following issue:

1. What is the market value of metal-plastic window units with accessories that are actually installed on the site?
2. What is the actual cost of the construction work carried out at the site?
3. What is the difference between the stated cost in act # 1 of acceptance of completed construction works of form No. KB-2v and the actual cost of the completed construction works?
4. What is the actual cost of completed construction works on the site that meet the requirements of the State Security Standards (State Building Standards) and DSTU (State Standard of Ukraine), namely construction requirements, installation requirements, etc.?

The names of the expert specialties, depending on which specify the name of the assigned expertise, and a list of typical questions for each type of forensic expertise are set out in the scientific literature and normative legal acts. But it is worth asking only those questions that are directly necessary to investigate a particular criminal proceeding. Otherwise, the terms and cost of the examinations will be increased.

Conclusions. As a result, it should be mentioned that in order to effectively combat crimes related to illegal use of budget funds in the field of health care special knowledge in the form of forensic expertise, in particular: economic, commodity, handwriting, technical examination of documents, medical, construction, technical, etc. are used. Each of them has certain organizational and tactical features that need to be taken into account in order to increase the evidence base and adhere to procedural pre-trial investigations.

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Summary

The scientific article explores the issues of determining the most important types of forensic expertise to be assigned in the investigation of crimes related to illegal use of budget funds in the field of healthcare. Regulatory acts and opinions of leading scientists on the subject were analyzed.

Keywords: forensics expertise, crime investigations, budget crimes, healthcare, pre-trial investigation.