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## FINANCIAL ASPECTS OF HEALTHCARE OFFENSES

### ABSTRACT

The systemic nature of financial offenses in the field of health care is substantiated. The high adaptability of offenders to changing conditions is noted. The features and directions of financial offenses in the field of health care are identified, and they are stratified by levels. The main feature is determined - these illegal actions lead to a deterioration in the health of citizens of Ukraine, an increase in mortality, and form an additional financial threshold in obtaining medical care for citizens with low incomes. This is facilitated by another threatening feature of financial offenses in the field of health care - the mass nature of the crime. Therefore, offenses in this area have a negative impact on social and political stability in the state. The directions of financial offenses in the field of health care are determined. It is indicated that at certain administrative levels, financial offenses are caused by abuse of power and therefore have a high level of latency. The consequence of this is the inefficiency of spending budget resources. Therefore, it is proposed to classify this category of crimes as particularly serious. It is noted that the specifics of the industry contribute to the formation of shadow cash flows and the creation of organized criminal groups, including at the international level. This poses threats to the state economy, its financial sector, and national security. It is indicated that inadequate punishment for criminal offenses in the field of healthcare results in an increase in their number. It is noted that inadequate punishment for criminal offenses in the field of healthcare is caused by: outdated approaches in the practice of pre-trial investigations; inconsistency and incompleteness of legal norms; and ineffectiveness of anti-corruption measures.

**Keywords:** healthcare sector, criminal offenses in the field of healthcare, inefficiency of budget spending, shadow economy, control of financial transactions, not randomness of offenses, systemic nature, mass nature of crimes

**JEL Classification:** D49, I10, K42, O17

### INTRODUCTION

Criminal offenses in the field of healthcare are a complex and multifactorial socio-economic phenomenon. Often, criminal offenses in the field of healthcare are interpreted exclusively as corrupt relations between the patient and medical personnel, since most Ukrainian citizens are mostly aware of them. At the same time, not only individual medical workers, administrative personnel of various levels, but also highly organized criminal groups can be involved in criminal offenses in the field of healthcare.

The level of corruption in this area is determined by a combination of economic and social factors and is threatening today. This is confirmed by the results of sociological surveys in Ukraine. According to the results of surveys of Ukrainian citizens, the level of corruption in the medical sector is considered one of the highest among other industries and institutions. At the same time, this phenomenon is not exclusively Ukrainian. According to the World Health Organization, the healthcare management system in a significant number of countries is characterized by the highest level of corruption among other institutional structures (Eber et al., 2024). This creates significant risks for the formation of cross-border criminal groups and is a catalyst for shadow financial flows. The formation of shadow economy structures in Ukraine is also facilitated by the peculiarities of the Ukrainian healthcare sector, which creates significant risks not only for the state economy and its financial sector, but also for national security.

Financial offenses in this sector affect not only the field of medical services but also other social, economic, and financial spheres of activity. They pose a direct threat to the health and even the lives of citizens. These offenses are one of the most common types of illegal actions in Ukraine and, in most areas, the most difficult to bring to justice. Failure to punish criminal offenses in the field of healthcare provokes an increase in their number, which is one of the significant problems for Ukraine. At the same time, Ukraine lacks a specialized law enforcement structure staffed with financial and medical specialists, the main task of which is to combat criminal offenses in the field of healthcare.

## LITERATURE REVIEW

Criminal offenses in the field of healthcare are not an exclusively Ukrainian phenomenon. They are characteristic not only of Asian (Jafari Tadi et al., 2021) and African countries (Bukari et al., 2024) but also of European and American countries. For example, in the USA and the UK, from 3% to 8% of budgetary resources allocated to healthcare are lost annually due to criminal offenses in the field of healthcare (Stowell et al., 2020), with a deviation in the context of individual medical services from 3.0% to 15.4% (Kumaraswamy et al., 2022). At the same time, Ferrari et al. (2020) indicate a significant increase in corruption in the healthcare sector, precisely in those countries where this sector is financed mainly from the state budget, and the level of salaries of medical workers is relatively low. García (2019) also points out that corruption at the patient-healthcare worker level is widespread in countries with low per capita income; therefore, according to the data he provided, two-thirds of the world's countries are "endemically corrupt".

The article by Bielousov (2023) notes that corruption in the medical sector of Ukraine occurs in various forms and at different levels, starting from state bodies. It is also indicated that the adaptation to the Ukrainian realities of methods for successfully combating medical offenses that have been successful in other countries has limited possibilities due to different incentives for these crimes and different socio-economic circumstances.

Dolinovckij and Hula (2018) point out that the complexity of financial offenses in the medical sector of Ukraine, in particular, in the field of procurement of medical equipment and medicines at the stage of pre-trial investigation requires the involvement of not only law enforcement agencies, but also specialists in the drug use system; pharmacists; employees of the State Financial Inspectorate, IT specialists, auditors, banking specialists, etc. The complexity of financial offenses in the medical sector also necessitates dynamic changes in the healthcare financing system based on experience gained in investigating offenses (Filipova, 2020).

The article by Melnyk et al. (2022) indicates that the introduction of mechanisms for preventing financial offenses in the medical sector of Ukraine, in particular, the mechanism of economic and analytical diagnostics, is faced with the problem of a lack of appropriate tools. Therefore, Melnyk et al. (2022) propose a SWOT analysis, PEST analysis, and the application of measures to counter this phenomenon at all institutional levels.

The article by Koval (2022) indicates that corruption in the medical sector contributes to the formation of shadow relations, especially where there are cash flows, for example, in the pharmaceutical sector. In their studies of the pharmaceutical market in Ukraine, scientists confirm the thesis of a significant level of shadowing of this market (Gutorova, 2021) and also point to factors that lead to uncontrolled pricing of medicines (Gutorova et al., 2020), which is a significant area of criminal offenses in the field of healthcare. The article by Dziuba (2023) also states that one of the tools for forcing corruption in the pharmaceutical sector can be the extremely complicated process of registering medicines, which requires a large number of documents and administrative procedures.

Anishchenko et al. (2023) indicate the significance of the impact of criminal offenses in the field of healthcare on the expansion of the shadow economy, illegal use of budget funds, and, even, the deterioration of conditions for investment in the industry and, in general, the investment climate in the state.

The areas of criminal offenses in the field of healthcare are not stable and change over time. Their change is even stimulated by the implementation of the medical reform. Thus, the digitalization of the industry in the process of its reform has led to new forms of falsification of reporting and has actually led to the creation of organized crime groups and increased the level of shadowing of illegal income (Bidniak, 2024). At the same time, even the legal qualification of illegal actions of medical personnel is sometimes difficult due to inconsistencies in the legislation. This, in particular, applies to non-traditional medicine and even the legal norm of "melodic practice" (Zahynei et al. 2017).

In the article by Alnahdi (2020), axonometric methods are used to prove not only the impact of corruption on the health of the population, but also indicate it as a factor counteracting economic growth in Ukraine. At the same time, a significant number of scientists, as evidenced by reviews of the scientific literature (Kabia et al., 2021), reduce financial offenses in the field of healthcare to informal payments.

The article by Oliynyk et al. (2022) states that the criminal law classification of corrupt acts committed by medical personnel is complicated by the inconsistency of the norm "public officials". The study by Oliynyk et al. (2023) points to the imperfection of criminal legislation regarding the receipt of unlawful benefits by medical personnel for the performance of their professional activities. It is noted that the evolution of criminal legislation on corruption offenses has led to the differentiation of liability for this category of crimes according to the status of the official.

At the same time, the article by Oliynyk (2023) rightly points out the dispersion of statistical data, in particular on corruption offenses in the healthcare sector, and that none of the standardized statistical forms "ensures the completeness of all corruption data".

The above review of scientific works shows that the complexity of financial offenses in the healthcare sector of Ukraine, the dynamics of changes in their manifestations, and the multi-level influence on the economic, financial, and social spheres of the state require a more detailed study of this phenomenon and the provision of recommendations for its neutralization.

## AIMS AND OBJECTIVES

The purpose of the study is to identify the peculiarities, trends of financial offenses in the field of healthcare, their significance for the state economy and the financial sector, and their impact on the social sphere. The objectives of the article are:

- stratification of the levels of financial offenses in the field of healthcare, establishing their nature, signs;
- identifying factors that form a favorable environment for them;
- developing recommendations for countermeasures to the specified illegal actions.

## METHODS

The following methods were used in the study:

1. Analysis and synthesis, which allowed to identify the features and trends of financial offenses in the field of healthcare.
2. Analytical, which contributed to establishing the impact of the specified offenses on the social sphere.
3. Systemic-logical, which allowed to identify the systemic nature of financial offenses in the field of healthcare and stratify these offenses by levels.
4. Critical analysis, the application of which allowed to identify the nature, signs of financial offenses in the field of healthcare, and factors that form a favorable environment for them.
5. Qualitative analysis method contributed to the development of recommendations for countermeasures to these illegal actions.

## RESULTS

The healthcare system, when separated from its goals and objectives, can be considered as a set of subjects and objects of law, which are connected not only administratively or functionally, but also by flows of resources, both material and financial. Thus, financial offenses can be considered as an imbalance in the specified system. This indicates the non-random, but systemic nature of the specified offenses.

According to surveys (Corruption in Ukraine: Understanding, Perception, Prevalence, 2024), the systemic nature of financial offenses in the healthcare sector is evidenced not only by the presence of conditions for corruption as a social phenomenon, but also by a favorable environment for corrupt actions; in particular, as a result of the transformation of the ethics of the corporate environment and, as a result, concealment or connivance with such illegal actions.

Sometimes it is not direct measures that create an environment favorable to corruption, but the conscious or unconscious inaction of the administration in combating corruption. Such actions that do not have direct signs of corruption but violate legal norms under Part 1 of Article 1 of the Law of Ukraine No. 1700-VII "On Prevention of Corruption" edition dated 04.04.2025 should result in administrative liability under Article 172-9 "Failure to Take Measures to Counteract Corruption"

of the Code of Ukraine on Administrative Offenses (COA) document No 80731 prim-X, edition dated 14.06 or even criminal liability.

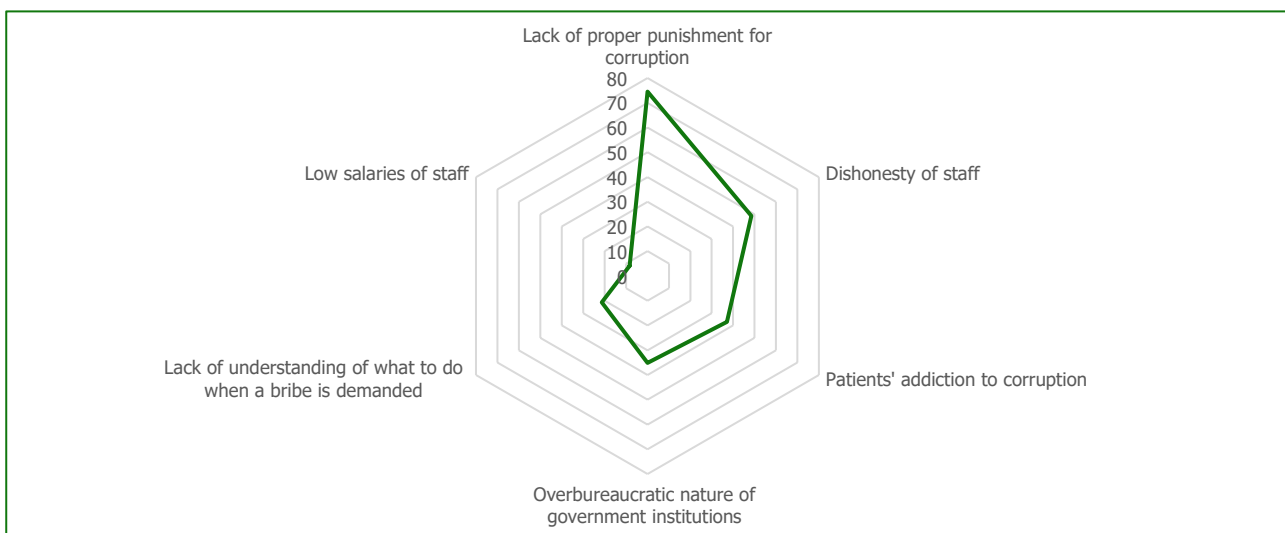
This is substantiated by the fact that financial offenses in the field of healthcare, unlike the vast majority of criminal offenses in other areas, have a peculiarity - they directly or indirectly, but through a small number of intermediate links, lead to a deterioration in the health of citizens of Ukraine and even an increase in the mortality rate of the population.

In fact, they form an additional financial threshold in obtaining medical care for citizens with low incomes. This is facilitated by another threatening feature of financial offenses in the field of healthcare - the mass nature of the crime. Therefore, offenses in this area have a negative impact on social and political stability in the state and pose threats to national security.

It is also necessary to point out the extremely dynamic nature of financial offenses in medicine, which, even at the patient-medical staff level, are not limited to direct illegal financial relations.

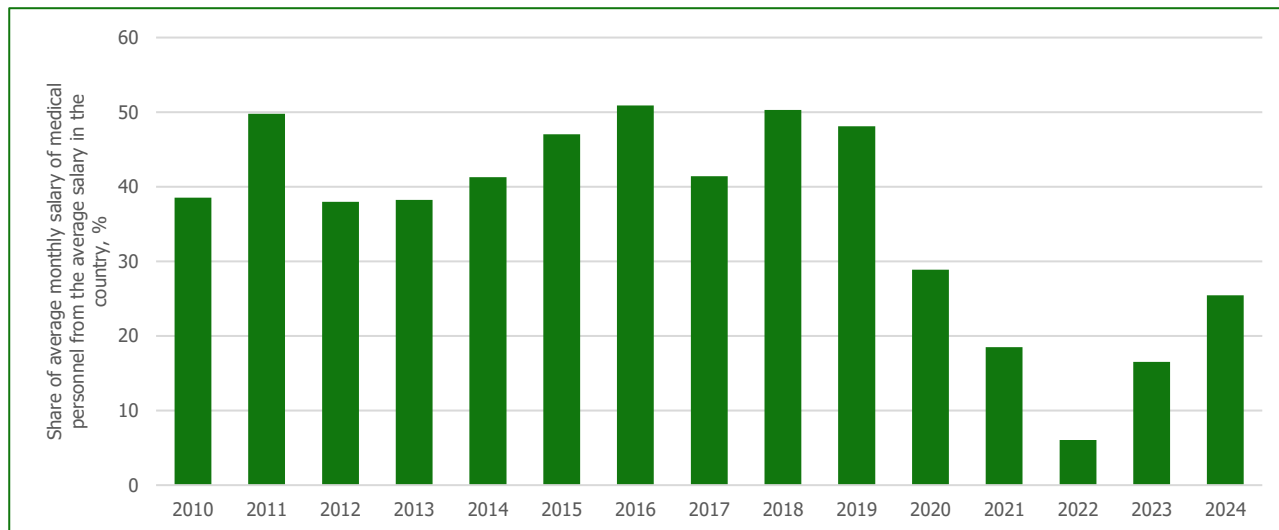
Thus, during the medical reform, a global rate was introduced when calculating the cost of medical services under the medical guarantees program. But this approach does not allow calculating the real amount of money spent on this, including not allowing to check what amount of money spent is appropriate by offenders, which, in turn, makes it extremely difficult to hold them accountable to the extent of their guilt. As a result, there are numerous facts of sending false information to the eHealth system by medical institution personnel about the volume and types of services provided to patients, substantiating such illegal actions with previously falsified medical documentation. The lack of proper legal countermeasures to this area of criminal offenses in the field of healthcare leads to its spread. This requires the introduction of a regulatory and legal differentiated scale of rates for medical services under the medical guarantee program. At certain administrative levels, criminal offenses in the field of healthcare are caused by abuse of power and, in particular, have a high level of latency. At the same time, it is at this level that the main threat is formed, which leads to the inefficiency of spending budget resources aimed at ensuring health care. This actually leads to the fact that the increase in budget spending on the medical sector does not lead to an increase in the quality of medical services and their coverage of all segments of the population. In the case of large-scale criminal offenses in the field of healthcare, the danger may threaten the country's economy and even the stability of the financial system. Therefore, although the above has not yet found an appropriate assessment in regulatory and legal acts, it is proposed to qualify this category of crimes as particularly serious. The features of financial offenses in this area also include: the complexity of fixing the crime, the need for special knowledge in the pre-trial investigation process, the difficulty of collecting evidence due to the systemic nature of the offenses, and the lack of effective legal anti-corruption mechanisms in the field of healthcare.

Corruption at the patient-medical staff level is sometimes explained by the inadequate amount of payment for medical personnel. This opinion is widespread not only in the scientific community but also among the population of the country, as indicated by the results of a survey of citizens (Figure 1).



**Figure 1. Causes of corruption in the medical sector, according to survey results, % of responses.** (Source: based on data from *Corruption in Ukraine, 2024*)

This is also confirmed by the data of the State Statistical Service (Figure 2), according to which the average monthly salary of medical workers for the entire studied period of 2010-2024 never reached the level of the corresponding average indicator for full-time employees in the country. As can be seen from Figure 2, in some periods, for example, in 2016 and 2018, the difference between these indicators was more than twice.



**Figure 2. Share of the average monthly salary of medical personnel in the average salary in the country, %.** (Source: based on data from the State Statistics Service of Ukraine, 2025)

This, according to the results of citizen surveys (Pro-Consulting, 2024), provokes the acquisition of undue benefits by medical personnel, and although the number of cases of corruption in the process of receiving medical services, including hospital and polyclinic personnel, decreased by an average of 25% from 2015 to 2024, the level of corruption is still significant (Table 1). In all situations in informal relationships between patients and medical personnel, the number of cases of corruption "on demand" is, for the vast majority of types of services, greater than the number of cases of informal remuneration of medical personnel at the initiative of the patient. At the same time, the dynamics of these cases are uneven.

**Table 1. Corruption situations at the micro-level and their dynamics.** (Source: based on data from Corruption in Ukraine, 2024)

№	Name of the situation in informal relationships at the micro level	At the patient's initiative		On demand	
		For 2024, % of respondents	2024 to 2021, %	For 2024, % of respondents	2024 to 2021, %
1	For undergoing a medical examination	29	28.9	59.1	2.6
2	Regarding the conditions of stay in a medical institution	26.8	36.7	53.2	-24.4
3	When issuing certificates	29.4	59.8	61.2	10.9
4	For the provision of treatment services	27.7	41.3	65.6	-6.8
5	For unlawful receipt of a prescription	18.3	8.3	66.2	18.0
6	For undergoing a medical examination	27.3	-	51.9	-
7	For obtaining medicines that are on the hospital balance sheet	22.3	87.4	60.8	3.2
8	For resolving issues with childbirth	18.9	-14.9	52.1	-8.6

The level of informal monetary receipts in patient-medical personnel relations will hereinafter be called the micro-level. But individuals and groups of individuals endowed with power may be involved in corruption. We will hereinafter call such a level of corruption the macro-level. Corruption at the meso-level, slightly higher than the micro-level, will be defined as related to the process of illegal financial actions by the management of medical institutions, regulatory bodies, local administration, in particular: when obtaining licenses for private medical practice; for permission for private medical activities in areas subordinate to state institutions; to avoid inspections or for positive feedback on the activities of medical institutions inspected by regulatory bodies, etc.

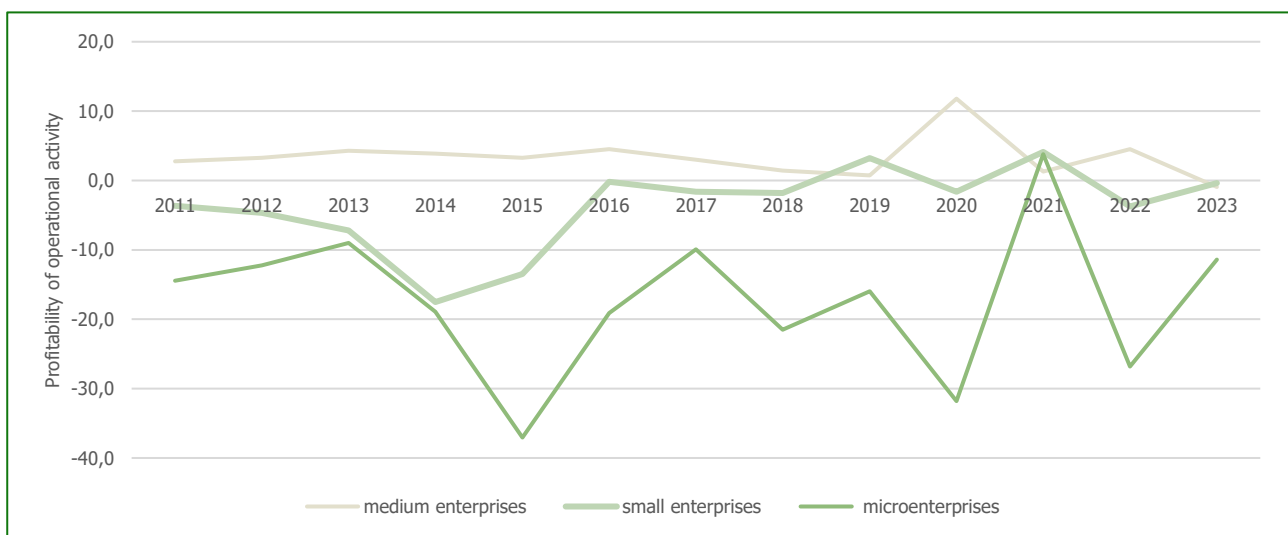
Stratification according to the proposed levels of corruption can assist in the practice of monitoring violations.

Corruption at the macro-level can be implemented in the following areas: bribery and other types of benefits to a person vested with power in institutional structures, to obtain certain permits, privileges; embezzlement or misuse of budgetary financial resources; use of the influence of a person vested with power to acquire unlawful benefits, etc. As can be seen from the data in Table 1, in addition to the demand for undue benefit by medical personnel, there is also a significant share of informal monetary receipts to medical workers on the patients' own initiative, and in most situations in informal relationships at the micro level, this share tends to increase (Table 1). At the same time, the interpretation of voluntary gratitude of a patient to medical workers as a financial offense is not always legitimate. According to Art. 368 of the Criminal Code of Ukraine, document 2341-III edition dated 07.06.2025, the transfer of funds to medical personnel for carrying out professional activities not related to the position or duties is not an undue benefit. But if, before providing medical services, the medical staff demands payment, this becomes a financial offense.

A certain complication of the legal interpretation of undue benefit is the combination of positions, which is often practiced in hospitals to raise the level of remuneration for medical workers. At the same time, according to Art. 172-4 of the Code of Administrative Offenses, combining positions is allowed for persons engaged in "medical practice", that is, this activity is not defined as a corrupt combination. The application of this norm in the legislation is complicated by the fact that, in addition to the norm "medical practice", there is also a norm "medical assistance", and there is no legal interpretation of the convergence of these norms. At the same time, according to clause 15, part 1, article 7 of the Law of Ukraine No. 222-VIII "On Licensing of Types of Economic Activities", edition dated 05.01.2025, medical practice is an activity for which a license must be obtained. This leads to legal conflicts and opens up the possibility of combining administrative positions with the positions of practicing doctors. Since the legislation of Ukraine does not limit the level of payment for services in traditional medicine, this also creates a basis for officials to receive undue benefits.

This complicates the legal definition of undue benefit in a pre-trial investigation. At the same time, this does not allow for an accurate determination of the significance of corruption at the micro-level in the medical sphere. According to citizen surveys (Corruption in Ukraine, 2024), this contributes to the population's misunderstanding of legal norms in this area, and, as a result, to a decrease in the level of punishment for such financial offenses.

Corruption at the meso-level may be the reason why the management of some medical institutions does not pay attention to manifestations of corruption at the micro-level, and numerous regulatory bodies do not see any contradiction even in the data of the State Statistics Service, according to which micro-enterprises in the healthcare sector, which are mainly private, operate for a significant period of time with a significant level of negative profitability (Figure 3).



**Figure 3. Profitability of operating and overall activities of enterprises in the healthcare sector, with a breakdown into medium, small, and micro enterprises.** (Source: based on data from the State Statistics Service of Ukraine, 2025).

At the same time, during this period, only three micro-enterprises out of more than three thousand were terminated in court for all types of offenses.

The analysis and counteraction of financial crimes in the healthcare sector is significantly complicated by the dispersion of statistical data on such crimes among a wide range of crimes in other areas of activity (Oliynyk, 2023). Even the importance

of analyzing these crimes in terms of their impact on national security, especially during martial law in Ukraine, has not led to a change in the reporting forms of law enforcement agencies (Statistics: Portal of the Ministry of Internal Affairs, 2025) and judicial authorities (Judicial power of Ukraine, 2025). An example is the areas of statistical reporting provided in Table 2 and the lack of integrated data on financial offences in the healthcare sector, scattered across other reporting items.

**Table 2. Dynamics of offences in the healthcare sector during the period of martial law in Ukraine.** (Source: based on data *Judicial power of Ukraine, 2025; Statistics: Portal of the Ministry of Internal Affairs, 2025*).

Years	Crimes in the field of trafficking in narcotic drugs, psychotropic substances, their analogues or precursors, and other crimes against public health	Serious and especially serious corruption criminal offenses in the healthcare sector
2022	37	107
2023	29	155
2024	52	105

This increases the importance of preventive measures, in particular, strengthening control over the medical services sector. This requires institutional, scientific, methodological, regulatory, and legal support.

Today, state and municipal healthcare institutions are forced to carry out their activities in conditions of a lack of financial and material support. For effective functioning, the management of these institutions tries to attract various external financial sources. Sometimes this is accompanied by financial offenses. At the same time, corruption is inherent not only in the state and municipal healthcare sectors, but also present in private medical institutions. Therefore, criminal offenses in the field of healthcare at the micro level, despite the widespread publicity about them, constitute, in terms of funds, only a small share of financial offenses in the healthcare sector.

At the macro level, corruption is facilitated (Figure 1) by a significant level of bureaucratic management of the industry. This is also caused by multi-level management and a complicated system of procedures: from budgeting to issuing licenses, accreditation of healthcare institutions, control of activities, etc.

A particular example is financial offenses in the process of purchasing medical equipment and pharmaceuticals. The peculiarity of these offenses is that they are difficult to prove during court proceedings, even with clear signs of a crime. At the same time, such signs are indicators of the presence of an offense. These are: unjustified rejection of tenderer proposals; unlawful determination of the tender winner; vagueness of explanations provided to tenderers regarding the procedure, subject and conditions of the tender; informing one of the tenderers about the proposals of other participants; different approaches to evaluating tenderer proposals; admission of firms with an inappropriate business reputation to participate in the tender; artificial limitation of the composition of tenderers; unjustified formation of technical conditions; falsification of documentation on the results of the tender. The use of electronic procurement forms has not become a panacea for financial abuse, since even digital tools are not always able to eliminate but also to record the above-mentioned offenses.

Offenses in the process of purchasing medical equipment and pharmaceuticals not only lead to budget losses, but also become the cause of the deterioration of the investment climate in Ukraine, lead to a systemic shortage of medicines and medical equipment, which is a factor in the deterioration of the health of the population, which, in turn, causes social and political instability and, thereby, creates threats to national security.

The situation is complicated by the fact that the participants and even initiators of financial offenses in this area are well-known international corporations. Thus, in 2012, Pfizer pleaded guilty to bribing not only healthcare workers, heads of medical institutions, but also representatives of regulatory bodies in European and Asian countries. Roche used fake conclusions about the effectiveness of the drug Tamiflu when promoting it to the markets of other countries.

When studying criminal offenses in the field of healthcare, scientists sometimes do not take into account the significant shadow component of these crimes, which is often not only their component, but also their cause.

Criminal offenses in the field of healthcare, which are classified as "laundering of proceeds from illegal activities," are all the more dangerous because they can pose a threat to the economic stability of the country, undermine the trust not only of Ukrainian citizens but also of the international community in the ability of law enforcement agencies and even institutional structures to combat organized crime.

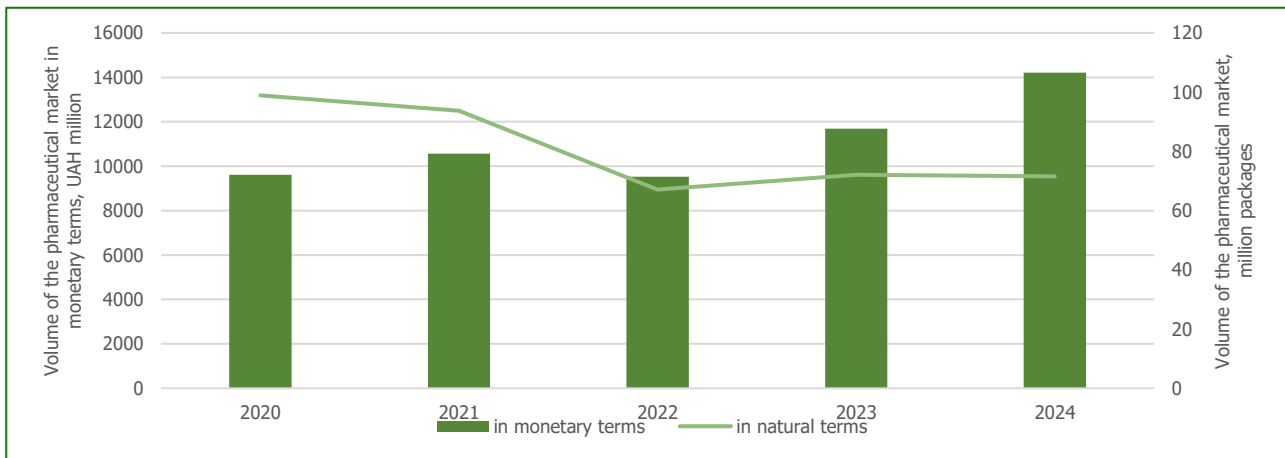
Financial resources obtained illegally, in the process of laundering income, are combined with the funds of medical enterprises and, thus, flow into the country's financial system. Then they move between shell companies, financial institutions, and receive legal status.

These funds have a negative impact on the economy and financial system of the country because they form their shadow component and become financial resources of organized crime, including international criminal organizations, political corruption, etc. Thus, financial resources obtained illegally become a multiplier of corruption and criminal transactions.

The medical industry presents a number of opportunities for this: significant budgetary resources; cross-border movement of medical products and equipment; a powerful pharmaceutical network that operates with both cash and non-cash resources; implementation in institutional structures, etc. At the same time, the investigation of money laundering in the healthcare sector, primarily in private institutions, in the trade in medical products, is significantly complicated by such industry features as the complicated sequence of financial transactions and the aperiodic involvement of dispersed financial resources in the national financial system. Another peculiarity is that the significant complexity of the medical system creates many opportunities for financial offenses. Illegally obtained financial resources can also be converted into cash at the meso-level by issuing salaries to fictitious personnel or drawing up fictitious contracts with third-party organizations.

Trade in pharmaceuticals is also a convenient tool for organized crime, and this applies not only to laundering of proceeds from illegal activities, but also to counterfeiting of medicines. Although most participants in the pharmaceutical market are not involved in illegal activities, this market is characterized by significant risks of criminal offenses in the field of healthcare, and neither law enforcement agencies nor institutional structures pay enough attention to countering these threats, since, in particular, sufficient information is needed to assess them. One of the sources of such information could be the Financial Action Task Force (FATF), but, unfortunately, Ukraine is still not a member of this organization. Law enforcement agencies also do not have a sufficient number of specialists and means not only to counter these risks, but also to analyze and assess the scope of the threat.

At the same time, there are certain signs of criminal offenses in the pharmaceutical sector. This, in particular, is the discrepancy between the change in the volume of the pharmaceutical market in physical and monetary terms (Figure 4).



**Figure 4. Dynamics of changes in the volume of the pharmaceutical market.** (Source: based on data from *Brief analysis of the pharmaceutical market, 2024*).

The Ukrainian market of medicines in the conditions of growth of its volume (Figure 4) is characterized by the fact that the rate of change of the volume of the market of medicines in monetary terms in the period 2022-2024 is much higher than the rate of its change in natural terms. This, in particular, led to the fact that from 2020 to 2024 the average price of one package of a medicine increased by 2.05 times. This contradicts clauses 2 and 5 of the Article. 41 of the Law of Ukraine "On Public Procurement" No. 922-VIII edition dated 23.10.2024, according to which an increase in the price per unit of goods up to 10% can be carried out no more than once in a period of ninety days from the time of execution of the contract. Conditions of a relatively stable exchange rate cannot be explained by the growth of indices: consumer prices, inflation, demand, etc. (Table 3). The non-compliance of the pricing mechanism for pharmaceuticals in Ukraine is also indicated by the drastic decrease in the price of Topotecan from USD 335.63 in 2008 to USD 21.2 in 2017.

**Table 3. Key indicators that may affect the increase in drug prices, %.** (Source: based on data from Brief analysis of the pharmaceutical market, 2024)

Years	Growth in the cost of packaging of medicines, UAH	Consumer price indices, %	Inflation index year-on-year, %	Demand elasticity index year-on-year, %	Substitution index year-on-year, %
2022	141.92	126.6	27.2	-8.3	-31.6
2023	162.21	105.1	9.5	0	12.5
2024	198.55	112	15.2	-0.5	3.2

Also, a significant financial offense in the circulation of medical products is their falsification. This illegal activity involves not only artisanal workshops but also specialized enterprises with state-of-the-art equipment, which can be located not only in Ukraine but also in other, including developed, countries. This type of criminal activity is characterized by a high level of organization and a high level of shadowing of financial, in particular cross-border, flows.

At the same time, offenses in the field of falsification of medicines often remain unpunished. According to Gutorova et al. (2020), the reason for this may be: an inadequate level of pre-trial investigation; the predominant direction of the investigation of these offenses to put pressure on business; extralegal agreements not to bring the guilty to justice.

According to Art. 321-prim of the Criminal Code of Ukraine (CCU) document 2341-III, edition dated 07.06.2025, falsification of medicines should be punished very severely, especially when carried out on a particularly large scale. At the same time, with a sharp increase on the eve of a large-scale war (more than three times since 2015) in the number of cases sent to court under Art. 321-prim of the Criminal Code of Ukraine, document 2341-III, edition dated 07.06.2025, there are no court decisions on sentencing. This largely reinforces the opinion of citizens about the lack of appropriate punishment for crimes in the field of healthcare (Figure 1).

According to the analysis of the statistics of judicial practice in the period 2015–2024 on cases of financial violations in the field of healthcare at the micro level, among more than a hundred verdicts issued under Art. 354 of the Criminal Code of Ukraine document 2341-III, edition dated 07.06.2025 on bribery of medical workers of an enterprise, institution, or organization, Art. 364, Art. 368 on the use of official position for obtaining improper benefit, only low-level medical workers (not pharmacists) were punished. At the same time, the punishment was mainly fines. The perpetrators were released from imprisonment under Art. 75 of the Criminal Code of Ukraine, document 2341-III, edition dated 07.06.2025, in accordance with the statute of limitations. The organizers of the production and sale of counterfeit products, responsible for illegal financial flows from this activity, were also not held accountable. Also, corruption ties between the leaders of organized groups in this area and persons vested with power have never been established.

Thus, in cases registered in the Unified State Register of Court Decisions under numbers 32785230 and 42472528 for confirmation of the purchase by enterprises of counterfeit medicines, in particular, medical alcohol, the leaders of these structures were involved in the trial only as witnesses to the commission of the offense. This contradicts the Decision of the Council of Europe Convention of 28.10.2011 on the mandatory establishment of liability of legal entities in cases of counterfeiting of medical products. Violations in this area are also facilitated by the delay in the legislative approval of the procedure for automatic control of the circulation of pharmaceuticals, together with the implementation, as in the countries of the European Union, of the method of coding each package.

Inadequate punishment for criminal offenses in the field of healthcare is explained in particular by outdated approaches in the practice of pre-trial investigations in this area. Thus, law enforcement officers, defining the assessment of information about a crime as the basic element of the investigation, do not use tools for processing large volumes of information. The necessary level of efficiency of law enforcement officers at the stage of pre-trial investigation is not noted, for example, if it is necessary to seize bank accounts of persons involved in the offense.

Also, the reasons that increase corruption risks in the field of healthcare include: incompleteness of reforms of the financial support of the industry; limited possibilities of budget financing; reduction in the volume of external investments; inconsistency and incompleteness of legal norms in this area; lack of regulation of state procurement of drugs, instruments, and equipment; and ineffectiveness of anti-corruption measures.

1. Based on the thesis of this article, the following recommendations are proposed:
2. Since today, the pre-trial investigation of criminal offenses in the field of healthcare is scattered among separate units and departments of the National Police of Ukraine (NPU), it is proposed to create a separate department of the NPU, which will be responsible for investigating all financial offenses in the healthcare system.

3. Since, at certain administrative levels, financial offenses are caused by abuse of power and lead to inefficiency in spending budget resources, it is proposed to qualify this category of crimes as particularly serious.
4. It is proposed to introduce a tool for permanent assessment of the volume of formal and informal expenses of citizens by types of medical services, and comparing them with the solvency threshold, as an indicator of the level of social and political threats.
5. Given the dynamic changes in the socio-economic and political conditions of the healthcare sector, it is proposed to introduce a combined approach to managing the sector based on a flexible management model and a management model to ensure sustainability, with dynamic changes in this approach as a response to internal and external threats. This also requires prompt adaptation of legislation for prompt and effective counteraction to financial offenses in the healthcare sector.
6. Given the systemic nature of financial offenses in the healthcare sector and the significant dynamics of factors influencing them, counteraction to these offenses should also become systemic and should involve not only law enforcement officers but also civil society structures. For this purpose, it is proposed to introduce a mechanism for public expertise to control legality in the medical sector. Currently, public organizations in healthcare institutions operate without information support, without a sufficient level of knowledge, often contrary to the norms of the law, and in conflict with the administrations of these institutions.
7. Introduction of financial standards of payment for medical services for each of their types and conditions of provision, which will properly regulate not only the actions of the doctor but also those of the patient. For this, in particular, it is necessary to introduce a differentiated scale of rates for medical services under the medical guarantees program in a regulatory and legal manner.
8. It is necessary to develop a methodology for measuring dynamic risks of financial offenses in the healthcare sector.
9. To include in the licensing conditions of establishments selling medicines the obligation to report: the purchase price of each batch of medicines, the costs incurred, and retail prices, and impose on the State Service of Ukraine for Medicines and Drug Control the obligation to control the reliability of this data and the level of the retail markup.
10. To introduce an information system of open financial reporting not only for medical workers, but also for heads of medical institutions of all forms of ownership, industrial enterprises, employees of the relevant ministry, and heads of the industry.
11. It is necessary to clarify the restrictions on anti-corruption non-combination of positions by medical personnel in a regulatory and legal manner.
12. It is necessary to expand the functions of the National Health Service for permanent control of the financial transactions of medical institutions.
13. It is necessary to expand the scope of anti-corruption legal norms to individual entrepreneurs who are involved in the healthcare sector on contractual or licensed terms.
14. Formation of a database of potential financial offenses in the healthcare sector based on analytical processing of pre-trial investigations.
15. Legislation on financial offenses in the healthcare sector requires coordination. In particular, this applies to Art. 172-4 of the Code of Ukraine on Administrative Offenses document No 80731 prim-X, edition dated 14.06.2025 and Clause 15, Part 1, Article 7 of the Law of Ukraine "On Public Procurement" No. 922-VIII (2016), edition dated 23.10.2024.

## DISCUSSION

The article by Teremetskyi et al. (2021) indicates that the causes of corruption in the medical sector are the opacity of administration and abuse of power. At the same time, as proven in the presented study, this is not a cause, but a consequence of the feedback loop of systemic corruption, which forms a multiplicative dependence of crimes. The opacity of administration in some cases can also be part of a systemic offense aimed at forming an environment favorable for crimes. The above gives grounds in this article to treat corruption in the medical sector not as unrelated criminal acts, but as actions with signs of systemicity. Therefore, one of the conclusions substantiated in this article is that financial offenses in the field of healthcare are non-random, systemic, and massive in nature.

Often, even when comparing corruption in the medical sector of different countries, scientists (Bielousov, 2023) bypass the peculiarity characteristic of Ukraine and noted in the presented study - corruption creates an additional financial threshold in obtaining medical care for citizens with low incomes, forms a mass nature of the crime and therefore offenses in this area have a negative impact on social and political stability in the state, and lead to a threat to national security. This is justified by the fact that financial offenses in the field of health care, unlike the vast majority of criminal offenses in other areas, have a peculiarity - they directly or through a small number of intermediate links lead to a deterioration in the health of Ukrainian citizens and even an increase in the mortality rate of the population. One of the factors associated with systemic corruption, as indicated in the presented study, is the involvement of the industry in shadow financial flows. Therefore, this factor should not be ignored by scientists who study the financial support of the healthcare sector (Dubyna et al., 2020). The very fact that even public sources of information report that the volume of the Ukrainian "gray" market for medical services is more than UAH 150 billion (Ekonomichna pravda, 2024) is evidence of systemic corruption. Therefore, given that even at high administrative levels, financial offenses lead to inefficient spending of budget resources, this category of crimes in the presented study is proposed to be qualified as particularly serious. Also, unlike some researchers (Filipova, 2020), the authors believe that the change in the risks of financial offenses in the healthcare sector occurs in a short time, and therefore, the development of a methodology for measuring the dynamic risks of financial offenses in this area is proposed. Different countries use different approaches to combating financial offenses in the healthcare sector. In the USA, a specialized unit, the Medicaid Fraud Control Unit, has been involved (Flasher et al., 2019). In the European Union, a network of organizations has been introduced to combat criminal offenses in the healthcare sector - the European Healthcare Fraud and Corruption Network (Socoliuc et al., 2022). At the same time, scientists do not identify the need for Ukraine to have a single specialized law enforcement structure that would concentrate experience, personnel, and resources to combat criminal offenses in the healthcare sector. Therefore, since today the pre-trial investigation of criminal offenses in the healthcare sector is scattered among separate units and departments of the National Police, it is proposed to create a separate department of the National Police, which will be responsible for investigating all criminal offenses in the healthcare system.

Providing recommendations on the regulation and control of the pharmaceutical market based on world experience, including price control, domestic scientists bypass the issue of the rapid, unjustified increase in prices for medicines in Ukraine (Sotnykova, 2022). Therefore, the presented study indicates that the choice of a model for regulating and controlling the pharmaceutical market for Ukraine must necessarily include not only an economic, but also an effective legal mechanism for the rapid resolution of such phenomena.

Experts often identify the digitalization of workplaces and the improvement of the electronic system of the industry as a means of reducing corruption in the medical sector (Anishchenko et al., 2023). At the same time, as indicated in this article, corruption in medicine is extremely adaptable to change. Moreover, some innovations, in particular "eHealth", contribute to the formation of organized criminal groups. Thus, digitalization is a tool for improving medical services, but not a tool for preventing criminal offenses.

## CONCLUSIONS

The discovery of the non-random, systemic, and massive nature of criminal offenses in the healthcare sector has necessitated new approaches to preventing these crimes. The establishment of high adaptability of offenders to changing operating conditions and the identification of the specific features of criminal offenses in the healthcare sector, in contrast to the vast majority of criminal offenses in other areas, has indicated certain obstacles to the use of these approaches. A significant challenge for both state structures, society, and law enforcement agencies is also the fact that illegal actions, directly or indirectly, but through a small number of intermediate links, lead to a deterioration in the health of Ukrainian citizens and even an increase in mortality. Such illegal actions create an additional financial threshold in obtaining medical care for citizens with low incomes. This is facilitated by another threatening feature of criminal offenses in the healthcare sector - the mass nature of the crime. Therefore, offenses in this area have a negative impact on social and political stability in the state and pose threats to national security.

Establishing the areas of offenses, namely: the formation of shadow cash flows both in medical institutions and at the sectoral and inter-sectoral levels; sending false information to the eHealth system by medical institution personnel about the volume and types of services provided to patients in order to obtain an unlawful benefit; informal cash receipts in patient-medical personnel relations; illegal financial actions of the management of medical institutions, regulatory bodies, local administrations when obtaining licenses for private medical practice, for permission for private medical activity in areas subordinate to state institutions, for avoiding inspections or for positive feedback on the activities of medical institutions inspected by regulatory bodies, etc.; bribe or other types of benefits to a person vested with power in institutional

structures, to obtain permits, privileges; embezzlement or misuse of budgetary financial resources, etc. contributed to the development of recommendations for their neutralization. Stratification of these offenses by levels made it possible to identify signs of illegal actions and factors that form a favorable environment for them. These factors include, in particular: insufficient financial support for the industry, primarily for the needs of the population, which became a consequence of the war; a significant volume of requests from the population for medical services as a result of the war; inefficiency in the distribution of budgetary resources, which creates a disparity in the provision of certain medical services; inadaptability of the payment system for these services, which affects their quality; unreasonable pricing of medicines, etc.

The discovery that at certain administrative levels, financial offenses are caused by abuse of power indicated the main reason for their high level of latency. The consequence of this is the inefficiency of spending budget resources aimed at ensuring healthcare. Therefore, it is proposed to qualify this category of crimes as particularly serious. Also, the specifics of the industry contribute to the formation of shadow cash flows and the creation of organized criminal groups, including at the international level. It is argued that the lack of convergence of legal norms does not allow us to accurately determine the significance of corruption at the micro level in the medical sector. Even with the availability of statistical data on the signs of financial offenses, there are no legal actions to verify and eliminate them. It is proposed to create a specialized law enforcement structure that will be responsible for investigating all financial offenses in the healthcare system. The importance of comprehensive financial control of the industry is noted, including the analysis of statistical information and very large volumes of data. The discovery that inadequate punishment for criminal offenses in the healthcare sector is due to: outdated approaches in the practice of pre-trial investigations in this area; inconsistency and incompleteness of legal norms; ineffectiveness of anti-corruption measures indicates that the lack of punishment becomes a multiplier of crimes. Also, the reasons that increase corruption risks in the healthcare sector include: incomplete reforms of the financial support of the industry; limited budget financing opportunities; reduction in the volume of external investments; and unregulated state procurement of medicines, instruments, and equipment. Recommendations are offered to counteract the above-mentioned illegal actions.

In further research, it is planned to develop approaches to integrate financial intelligence methods and big data analysis to detect shadow financial flows in the healthcare industry in real time.

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## ADDITIONAL INFORMATION

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### AUTHOR CONTRIBUTIONS

*All authors have contributed equally.*

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*The Authors declare that there is no conflict of interest.*

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## ФІНАНСОВІ АСПЕКТИ ПРАВОПОРУШЕНЬ У ГАЛУЗІ ОХОРОНИ ЗДОРОВ'Я

Обґрунтовано системний характер фінансових правопорушень у галузі охорони здоров'я. Зазначено високу адаптивність правопорушників до зміни умов. Виявлено особливості, напрями фінансових правопорушень у галузі охорони здоров'я, їх стратифіковано за рівнями. Визначена основана особливість: ці протиправні дії призводять до погіршення стану здоров'я громадян України, збільшення смертності населення; утворюють додатковий фінансовий поріг в отриманні медичної допомоги для громадян із низьким рівнем доходу. Цьому сприяє ще одна загрозлива особливість фінансових правопорушень у галузі охорони здоров'я – масовість злочину. Тому правопорушення в цій царині мають негативний вплив на соціальну й політичну стабільність у державі. Визначено напрями фінансових правопорушень у галузі охорони здоров'я. Указано, що на певних адміністративних рівнях фінансові правопорушення спричиняють зловживання владними повноваженнями й тому ці правопорушення мають високий рівень латентності. Наслідком цього є неефективність витрат бюджетних ресурсів. Тому цю категорію злочинів автори пропонують кваліфікувати як особливо тяжкі. Зазначено, що особливості галузі сприяють формуванню тіньових грошових потоків, створенню організованих злочинних угруповань, у тому числі на міжнародному рівні. Це утворює загрози економіці держави, її фінансовому секторові, національній безпеці. Указано, що неналежне покарання за фінансові злочини в галузі охорони здоров'я має наслідком зростання їх кількості. Зазначено, що до неналежного покарання за фінансові злочини в галузі охорони здоров'я призводять: застарілі підходи в практиці досудових розслідувань; неузгодженість і неповнота правових норм; неефективність антикорупційних заходів.

**Ключові слова:** галузь охорони здоров'я, фінансові правопорушення, неефективність витрат бюджету, тіньова економіка, контроль фінансових операцій, невідповідність правопорушень, системний характер, масовість злочинів

**JEL Класифікація:** D49, I10, K42, O17