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THEORETICAL AND LEGAL FOUNDATIONS OF FINANCIAL SUPPORT FOR THE PROCEDURAL ACTIVITIES OF BODIES AND INSTITUTIONS OF THE STATE CRIMINAL-EXECUTIVE SERVICE OF UKRAINE IN CASES OF ADMINISTRATIVE OFFENCES

Summary. *Introduction. The effectiveness of the State Criminal-Executive Service of Ukraine (SCES) as a law enforcement authority is directly contingent upon the adequacy of its financial provision. Despite a considerable body of scholarly work devoted to the penitentiary system, the issue of financing the procedural component of administrative-jurisdictional activities remains insufficiently explored and fragmented. The relevance of this study is further reinforced by systemic violations identified in 2024, as well as by the discrepancy between budgetary expenditures and the actual level of institutional resourcing, which indicates a crisis in the existing model of resource management.*

Purpose. The article aims to conduct a comprehensive analysis of the regulatory and legal framework and to provide a theoretical substantiation of the structure of financial provision for the procedural activities of SCES bodies within the sphere of administrative jurisdiction. It also seeks to identify deficiencies in the current model and to develop proposals for improving budgetary planning.

Materials and methods. The research is based on an analysis of the provisions of the Budget Code of Ukraine, the Code of Ukraine on Administrative Offences, the Law of Ukraine "On the State Criminal-Executive Service of Ukraine", as well as reports of the Ukrainian Parliament Commissioner for Human Rights and data from the Prozorro platform for the period 2024–2025. The study employs system-structural analysis, formal-legal, and statistical methods.

Results. It is established that the financing of procedural needs within the SCES is carried out on a residual basis, which creates risks of reducing law enforcement procedures to mere formalities. Key categories of expenditure are identified, including documentation of offences, remuneration of specialists and interpreters, digitalisation, and ensuring the procedural rights of participants. It is demonstrated that the absence of a separate code within the economic classification of expenditures and a standardised methodology for calculating financial norms generates an environment conducive to corruption risks. The principles of financial provision are formulated as follows: targeted allocation, full cost compensation, transparency, adequacy of the resource base, and anti-corruption prevention.

Further research in this area. Further research should focus on developing a specific methodology for calculating budgetary appropriations based on the average number of administrative cases and on the implementation of EU Member States' experience in the digital transformation of penitentiary proceedings.

Key words: *financial provision, administrative offences, liability, administrative and legal framework, administrative proceedings, penitentiary institutions.*

Statement of the problem. The effectiveness of the State Criminal-Executive Service of Ukraine (SCES) as a law enforcement authority is directly determined by the level of financial and resource provision of its structural units. However, a systematic analysis of budgetary legislation and law enforcement practice indicates the absence of a coherent system of financial guarantees underpinning the activities of the SCES. In particular, the findings of the 2024 monitoring conducted by the Ukrainian Parliament Commissioner for Human Rights revealed a significant discrepancy between the volume of allocated appropriations and the actual state of material provision of institutions, thereby evidencing the inefficiency of existing mechanisms for overseeing the targeted use of public resources.

This issue acquires particular significance within the sphere of administrative jurisdiction, where the absence of a specialised code within the economic classification of expenditures, a methodology for normative budget planning, and a clearly defined procedure for the reimbursement of procedural costs creates an institutional environment conducive to corruption risks. Accordingly, this necessitates a theoretical and legal substantiation, as well as regulatory improvement, of the mechanisms for financial provision of the procedural component of SCES activities in Ukraine, as a fundamental prerequisite for ensuring legality and safeguarding the rights of participants in administrative proceedings.

Analysis of recent research and publications. Issues relating to the administrative-procedural activities of the bodies of the State Criminal-Executive Service of Ukraine (SCES) and the legal regulation of the execution of sentences have been examined by such scholars as O.M. Dzhuzha, S.K. Hrechaniuk, S.V. Zlyvko, I.H. Bohatyriov, and V.F. Puzyrnyi. Problems of financial provision of law enforcement authorities and the management of budgetary expenditures have been addressed in the works of L.K. Voronova, S.O. Nishchymna, and O.A. Muzyka-Stefanchuk. Certain aspects of administrative liability and administrative proceedings within the penitentiary system have been analysed by L.V. Shestak [5] and N.S. Puzyrna.

The purpose. However, notwithstanding the substantial body of scholarly contributions, the issue of financing the procedural component in cases concerning administrative offences within the remit of SCES institutions remains fragmented and has not yet received a comprehensive theoretical and legal substantiation.

Statement of the problem. The purpose of this article is to conduct a comprehensive analysis of the regulatory and legal framework and to provide a theoretical substantiation of the structure of financial provision for the procedural activities of bodies and institutions of the State Criminal-Executive Service of Ukraine (SCES) within the sphere of administrative jurisdiction; to identify systemic deficiencies in the current financing model; and to develop scientifically grounded proposals aimed at improving the budgetary planning of the relevant expenditures and enhancing the efficiency of the use of public resources within the penitentiary system.

Presentation of the main material of the research. The administrative-jurisdictional activities of bodies and institutions of the State Criminal-Executive Service of Ukraine (SCES) constitute a specific form of public authority exercised within a distinct legal environment — namely, the conditions of regime-based penitentiary institutions, where the rights of participants in proceedings and the interests of justice are in constant interaction with the requirements of security and the orderly execution of sentences.

An analysis of the current legislation indicates the existence of an extensive regulatory and legal framework governing the general principles of SCES financing; however, it does not provide for specialised mechanisms to ensure procedural needs. The Budget Code of Ukraine [1] is the primary legislative act in this field. Pursuant to Article 2 thereof, each budgetary appropriation must correspond clearly to the functions of the relevant authority. Nevertheless, the practical implementation of this requirement with respect to the procedural activities of the SCES remains extremely inadequate.

The Law of Ukraine "On the State Criminal-Executive Service of Ukraine" [3] establishes the organisational and legal foundations of the SCES; however, it does not contain specific provisions governing the financing of administrative-procedural activities. This legislative act is limited to general provisions on material, technical, and financial support of the system, without distinguishing between functional and procedural expenditures. A similar situation is characteristic of subordinate regulatory acts of the Ministry of Justice of Ukraine regulating the internal organisation of the SCES.

The Code of Ukraine on Administrative Offences (CUAO) [3], in turn, contains provisions concerning the reimbursement of expenses of certain participants in proceedings (Articles 270–274 of the CUAO), including interpreters, witnesses, and specialists. However, the mechanism for the actual reimbursement of such expenses within the system of the Ministry of Justice, outside judicial proceedings, is not regulated with sufficient specificity. There is also no separate code within the economic classification of expenditures (KEKV) that would allow for a clear delineation of procedural expenses of SCES bodies from the general costs of their maintenance.

The financing of the SCES is carried out within the framework of the budgetary programme "Execution of Sentences by Institutions and Bodies of the SCES", whereby procedural needs are covered on a residual basis within general appropriations. Such a financing model is inconsistent with the constitutional principle of the rule of law and the principle of legality in the field of execution of sentences, as the quality of administrative proceedings becomes directly dependent on the volume of unspent appropriations remaining within the current budgetary year.

A structural and functional analysis of the financial provision of procedural activities within the SCES system of Ukraine makes it possible to identify several interrelated components that determine the capacity of institutions to conduct administrative proceedings. A primary element is the material and technical support of the stage of documenting offences, which includes appropriations for the acquisition of video recording equipment and digital storage media, specialised software for automated case management.

A distinct strategic vector of financing concerns capital investments in the digitalisation of jurisdictional activities, in particular the introduction of electronic document management systems, which at the present stage requires allocation within separate budgetary sub-programmes. Finally, financial provision also encompasses organisational measures aimed at safeguarding the rights of participants in proceedings, including expenditures related to maintaining premises for hearings and ensuring access to case materials. Such a comprehensive approach to resourcing each stage of proceedings constitutes a necessary condition for aligning national administrative practice with the standards of the European Convention on Human Rights.

A separate aspect directly affecting the formation of the legal foundations of financial provision of the SCES concerns the efficiency and targeted use of budgetary resources. In September 2024, the Department for the Implementation of the National Preventive Mechanism under the Ukrainian Parliament Commissioner for Human Rights, following visits to structural units of the State Institution "Healthcare Centre of the SCES of Ukraine", identified systemic violations of the rights of convicted and detained persons to adequate medical care, timely access to necessary medicines, and proper conditions of detention [7].

These violations were confirmed by inspections conducted by the State Service of Ukraine on Medicines and Drugs Control, which, during June–August 2024, covered all structural units of the Healthcare Centre of the SCES. At the same time, an analysis of data from the Prozorro public procurement platform demonstrated that the Ministry of Justice of Ukraine had expended substantial financial resources to meet the needs of convicted persons — specifically, nearly UAH 1.5 billion was spent on only four procurement procedures.

The identified discrepancy between the volume of public funds expended and the actual level of material and living provision for convicted persons prompted the Ukrainian Parliament Commissioner for Human Rights to initiate the inclusion, in the State Financial Control Action Plan for the fourth quarter of 2024, of inspections of the Department for the Execution of Criminal Sentences, the State Institution "General Directorate of the SCES of Ukraine", and the State Institution "Healthcare Centre of the SCES of Ukraine" by the State Audit Service of Ukraine. The documented detention of senior officials of the SCES Healthcare Centre and the Western Interregional Directorate on corruption-related offences, in the context of these financial anomalies, served as public confirmation of the depth of the systemic crisis.

From a theoretical perspective, the described situation illustrates not only the problem of individual abuses of office but also a systemic defect in the legal regulation of financial provision within the penitentiary system: the absence of transparent, targeted, and verifiable budget sub-classifications for each category of SCES expenditures — including procedural costs — creates an institutional environment conducive to the misappropriation of funds and corrupt practices.

As previously noted in earlier scholarly works [4, p. 53], manifestations of corruption within the SCES system possess a specific character linked to the closed nature of penal institutions, which significantly complicates their detection and documentation.

Accordingly, the improvement of the legal foundations of financial provision for the procedural activities of the SCES constitutes not only a matter of procedural law but also an anti-corruption imperative [6, p. 96].

The system of principles governing the financial provision of SCES procedural activity is based on the principles of budgetary legality and Council of Europe standards, encompassing the following key provisions: targeted allocation, which requires separate accounting of jurisdictional expenditures from general institutional maintenance costs; full compensation, which guarantees an effective mechanism for reimbursing expenses incurred by witnesses, experts, and interpreters; and transparency and accountability, implemented through public reporting and audit of resource utilisation. Fundamental importance is also attributed to the principles of adequacy, according to which the level of appropriations must correlate with the actual workload of the authority, and anti-corruption prevention, aimed at eliminating the possibility of misuse of funds through strengthened internal control. This hierarchy of principles corresponds to Article 7 of the Budget Code of Ukraine, ensuring the substantiation and effectiveness of financial support for administrative proceedings.

An analysis of the legal regulation of financial provision for procedural activities of the SCES of Ukraine makes it possible to identify the following systemic problems and corresponding solutions:

Institutional transparency of expenditures. The absence of a dedicated code within the Economic Classification of Expenditures (KEKV) for procedural needs precludes effective monitoring and auditing of administrative proceedings expenditures. A scientifically justified solution is the introduction of a separate KEKV code for ensuring jurisdictional activities (including payment for specialists' services, postal expenses, and technical recording).

Methodology of Budget Planning. The subjectivity of resource allocation is caused by the absence of a normatively established methodology for calculating procedural expenditures. It is therefore considered appropriate to adopt a dedicated Methodology for the Calculation of Normative Standards, based on a retrospective analysis of case workload over a three-year period, with due consideration of inflationary processes and macroeconomic indicators. Such an approach would ensure great er objectivity, predictability, and evidence-based planning in the distribution of budgetary resources for administrative proceedings within the SCES system.

Mechanism for the Realisation of Procedural Rights. A significant gap exists between the legislative recognition of the right to reimbursement of expenses for participants in proceedings (Articles 270–274 of the Code of Ukraine on Administrative Offences) and the absence of a departmental procedure governing their actual payment. Rectification of this regulatory inconsistency requires the adoption of a Cabinet of Ministers resolution establishing a clear procedure for the compensation of expenses incurred by persons involved in proceedings within the SCES system. This would ensure the practical enforceability of procedural guarantees and align domestic practice with the principle of legal certainty.

Resource Provision for Digitalisation. Despite the nationwide strategic orientation toward digital transformation, the implementation of electronic document management systems within the penitentiary system remains insufficiently prioritised within budgetary programmes. It is therefore necessary to establish a dedicated sub-programme entitled "Digitalisation of Administrative Proceedings", aimed at upgrading IT infrastructure, introducing specialised software solutions, and ensuring secure data management within jurisdictional activities. Such measures are essential for improving efficiency, transparency, and procedural reliability.

External Financial Control. Taking into account the reports of the Ukrainian Parliament Commissioner for Human Rights (2024), internal control mechanisms within the SCES are insufficient to prevent abuses of financial resources. Minimisation of corruption risks requires the mandatory inclusion of procedural expenditures in the annual state financial control plans of the State Audit Service of Ukraine [7]. Strengthening external oversight would enhance accountability, ensure targeted use of public funds, and improve compliance with principles of good governance in the penitentiary system.

Conclusions of this research and prospects for further research in this area. The financial provision of the procedural activities of the State Criminal-Executive Service of Ukraine (SCES) represents a complex interdisciplinary legal institution that determines the level of implementation of procedural guarantees within penal institutions. The current model of resource allocation, based on a residual principle and the absence of targeted differentiation of expenditures, fails to ensure adequate resource support for administrative proceedings. This, in turn, results in restrictions on the rights of participants in proceedings and generates systemic corruption risks.

Through normative improvement — particularly the introduction of a specialised Economic Classification of Expenditures (KEKV), the adoption of a methodology for calculating expenditures, and the financing of digital transformation initiatives — it is possible to achieve greater transparency and effectiveness in jurisdictional activities.

Further scholarly research in this area should focus on the implementation of European standards of financial planning and the development of sector-specific norms for the resource support of stages within administrative proceedings in the penitentiary sphere.

ДОДАТКОВА ІНФОРМАЦІЯ

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ТЕОРЕТИКО-ПРАВОВІ ЗАСАДИ ФІНАНСОВОГО ЗАБЕЗПЕЧЕННЯ ПРОЦЕСУАЛЬНОЇ ДІЯЛЬНОСТІ ОРГАНІВ ТА УСТАНОВ ДКВС УКРАЇНИ У СПРАВАХ ПРО АДМІНІСТРАТИВНІ ПРАВОПОРУШЕННЯ

Анотація. *Вступ. Ефективність Державної кримінально-виконавчої служби України (ДКВС) як правоохоронного органу безпосередньо залежить від належного фінансового забезпечення. Попри значну кількість наукових праць, присвячених пенітенціарній системі, аспект фінансування саме процесуальної складової адміністративно-юрисдикційної діяльності залишається фрагментарним. Актуальність дослідження підсилюється виявленими у 2024 році системними порушеннями та невідповідністю між бюджетними видатками й реальним рівнем забезпечення установ, що свідчить про кризу чинної моделі управління ресурсами.*

Мета. Стаття має на меті здійснити комплексний аналіз нормативно-правової бази та теоретично обґрунтувати структуру фінансового забезпечення процесуальної діяльності органів ДКВС у сфері адміністративної юрисдикції, виявити вади існуючої моделі та розробити пропозиції щодо вдосконалення бюджетного планування.

Матеріали і методи. Дослідження ґрунтується на аналізі положень Бюджетного кодексу України, КУпАП, Закону "Про ДКВС України", а також звітів Уповноваженого Верховної Ради України з прав людини та даних електроної системи закупівель Prozorro за 2024–2025 роки. Використано методи системно-структурного аналізу, формально-юридичний та статистичний методи.

Результати. Встановлено, що фінансування процесуальних потреб ДКВС здійснюється за залишковим принципом, що створює ризики перетворення правоохоронних процедур на формальність. Виокремлено ключові елементи витрат: документування правопорушень, оплата послуг спеціалістів/перекладачів, цифровізація та забезпечення прав учасників провадження. Доведено, що відсутність окремого коду економічної класифікації видатків (далі – КЕКВ) та методики розрахунку нормативів створює середовище для корупційних ризиків. Сформульовано принципи фінансового забезпечення: цільове призначення, повна компенсація витрат, прозорість, адекватність ресурсної бази та антикорупційна превентивність.

Перспективи. Подальші дослідження мають бути спрямовані на розробку конкретної методики розрахунку бюджетних асигнувань на основі середньостатистичної кількості адміністративних справ та імплементацію досвіду країн ЄС щодо цифрової трансформації пенітенціарного провадження.

Ключові слова: *фінансове забезпечення, адміністративні правопорушення, відповідальність, адміністративно-правові засади, адміністративне провадження, пенітенціарні установи.*