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FEATURES OF DETECTION OF CRIMES COMMITTED IN THE SYSTEM OF THE STATE MATERIAL RESERVE OF UKRAINE

Paper highlights the peculiarities of the implementation of the activities by operational officers of the National Police of Ukraine to identify crimes committed in the system of the state material reserve of Ukraine. The author provides a standard list and technology for studying financial and economic documents that need to be checked by National Police officers engaged in operational investigative activities in order to obtain information on possible criminal and other offenses committed in the process of acquiring, supplying of material assets to the state material reserve and managing it.

Paper also provides a classification of crimes committed in the state reserve system of Ukraine. As a result, the author notes that the most common ones are criminal and other offenses committed in the process of laying (supply), receiving material assets in the state reserve. In this regard, it is proposed to consider the specifics of documenting these crimes. First of all, typical offenses of this category are determined, on the basis of which methodological recommendations are developed for the operational staff of the National Police to identify these crimes.

The main results of the study, presented in the paper, are to highlight the most significant financial and economic documents, taking into account the availability of material assets of the state reserve, which should be studied and analyzed by the operational staff of the National Police in order to obtain information on possible criminal and other offenses committed in the process of acquisition, supply of material assets to the state material reserve and management in time and effectively.

As a result, the author recommends the operative employees to pay special attention to such possible evidence of violations by government officials of the rules for conducting operations with material assets of the state reserve, such as documentary data on the inventory of material values in the process of identification of crimes of this category of the state reserve, reports on the availability of material values and their movement, acts drawn up on the results of audits and audits of the accounting of movement, cash splendors and quality of material values of the state reserve, etc. Finally, an order is given to study the relevant financial and economic documents of business entities who are responsible custodians of the state reserve material values, which is especially important for an effective revealing of the facts of fictitiousness of the laying of material values in the state reserve.

Keywords: state material reserve, responsible custodians, mobilization reserve, bookmark (supply), relocation, refreshment (renewal, replacement) and release of material values from the state reserve, unauthorized alienation of material values of the state reserve, fictitious laying of material values into the state reserve.

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