



STATE REGULATION OF ANTI-CORRUPTION ACTIVITIES IN UKRAINE DURING MARTIAL LAW

VITALII KOTSUR

Department of Public Administration
Hryhorii Skovoroda University in Pereiaslav
08401, 30 Sukhomlynskyi Str. Pereiaslav, Ukraine

OLEKSIY S. HOVPUN

Department of Law and Social Work
Izmail State Humanitarian University
68601, 12 Repina Str., Izmail, Ukraine

SERHII PODHORETS

Prosecutor of the Specialized Anti-Corruption Prosecutor's Office
01011, 13/15 Riznytska Str., Kyiv, Ukraine

ANASTASIIA METIL

Faculty of Ukrainian Philology and Social Sciences
Izmail State University of Humanities
68601, 12 Repina Str., Izmail, Ukraine

GALINA MULIAR

Department of Criminal Law Procedure and Criminology
Academy of Labor, Social Relations and Tourism
03187, 3A, Kiltseva doroha, , Kyiv, Ukraine

ABSTRACT

Corruption has been a subject of popular research since the 1950s and has not lost its relevance today. The attention of many scientists, international organizations, ordinary citizens, and others to this problem is because corruption has a direct impact on almost all existing social relations (including political, economic, legal, and social), the redistribution of economic resources, the effectiveness of state regulation, national security and much more, which entails a slowdown of state development, creates an indirect threat to national security, the level of trust of citizens, etc. The topic becomes even more relevant in the context of the current state of war in Ukraine. Appropriate measures to counter the aggression of the Russian Federation need to take into account the issue of fighting corruption, which is an integral part of the complex of threats facing our state. Therefore, the purpose of this work is to highlight the problems of state regulation of anti-corruption activities in Ukraine in the conditions of war and to provide recommendations for improving state anti-corruption activities. The research used the following methods: sociological and statistical, analytical, system-structural, classification and grouping, deduction, abstraction, dialectical, modeling, analysis, and synthesis.

Keywords: corruption, war, kleptocracy, state anti-corruption policy, anti-corruption.





1 INTRODUCTION

Since February 24, Ukraine has been living in war conditions. While the Armed Forces of Ukraine successfully repel attacks and, after receiving heavy weapons, prepare to liberate Ukrainian lands from occupiers, while the Security Service of Ukraine rounds up spies, saboteurs, and collaborators, and volunteers are engaged in supplying humanitarian and defense supplies, while everyone works to win where the enemy is awake - corrupt.

The life of the entire country and the activities of state authorities were significantly affected by the full-scale invasion of the Russian Federation (RF). The state's anti-corruption bodies have met this challenge prepared - they have successfully reformatted their work, adapted to the new realities, and continue to fight on the anti-corruption front. After all, effective anti-corruption is one of the requirements of Ukraine as a potential candidate for membership in the European Union (EU).

Today, most experts consider corruption to be the main threat to the country's national security, more acute than Russian aggression. It should also be taken into account that effective counteraction to the aggressive war of the Russian Federation is possible only on the condition of the establishment of effective work of state authorities of Ukraine, improvement of the institutional capacity of the state, i.e. significant reduction of corruption level.

A direct consequence of corruption is an aggravation of confrontation between the state and society, which is especially dangerous, given the existing threats of external nature, caused by the war started by Russia against Ukraine. Corruption is the main factor that can lead to the loss of state sovereignty in the country. Considering that corruption in Ukraine has the character of transnational organized crime, combating this phenomenon requires concerted efforts at the international level. Considering the course of events in Ukraine and the range of threats affecting it, corruption should be considered as a threat to international law and order and security not only at the European regional level, but also at the global level (Chivvis, 2017).





An integral part of Russia's aggressive actions is the spread of anti-Ukrainian propaganda in the mass media and the Internet, which involves corrupt politicians, representatives of local and central authorities, who are under the influence or often directly controlled. Special services for the Russian Federation. Their activities continue to be aimed at disorienting and demoralizing Ukrainian society by spreading seemingly peaceful and liberal ideas, as well as blatant disinformation. Thus, the sphere of ideology and information dissemination has become a place for subversive activities typical of the modern information society.

A distinctive feature of the war unleashed by the Russian Federation against Ukraine is the aggressor's use of a wide range of tools aimed at undermining state institutions and the ability of the Ukrainian state to adequately respond to challenges and threats to its national security. Such tools include the stimulation of corruption and related organized crime, which have been the main threats to Ukraine's sovereignty throughout its existence as an independent state. Adequate countermeasures against aggression by the Russian Federation require consideration of the issue of countering corruption, which is an integral part of the complex threats facing our state.

In the scientific literature, the study of legal mechanisms to counteract corruption repeatedly paid attention to legal scholars, in particular A. O. Bilous (2022), C.S. Chivvis (2017), O. Dunda (2022), O. M. Sahan (2017), O. A. Zarichansky (2022). However, taking into account the above, there is an urgent need for a new comprehensive study of corruption in Ukraine, its connection with the war against our state, and the development of methods to counteract this phenomenon, which would meet the current situation and the needs of the national security of Ukraine.

It is also important that more than 110 billion dollars - the amount, according to the latest estimates by experts of the "Russia will pay" project, is the loss of infrastructure caused by the war. At least \$188 billion is needed to rebuild the destroyed assets (Russia will pay, 2022). Because more money is flowing into the country, there could be more corruption. To prevent abuse during reconstruction, balanced solutions must be developed and adopted to allow full implementation of anti-corruption laws.

Because of the above, this work aims to highlight the state regulation of anti-corruption activities in Ukraine in the conditions of war and formulate recommendations





for improving the state's activities in the fight against corruption. The article is one of the first comprehensive scientific studies in the field of domestic jurisprudence, dedicated to solving the issue of regulating anti-corruption activities in Ukraine under martial law.

2 MATERIALS AND METHODS

This study is based on cognitive general philosophical, general scientific and specific scientific methods, which provide reliable scientific results and comprehensive coverage of the researched issue. Sociological and statistical methods are used to analyze and generalize empirical data. The comparative legal approach is the basis for the analysis of legislation in the field of Ukrainian studies. The analytical approach makes it possible to identify the need to improve legislation regulating anti-corruption mechanisms, and the logical-legal approach to formulate practical recommendations and recommendations in this direction. The system structure method was used to analyze the main anti-corruption system in Ukraine.

Classification and grouping methods were used to study the elements that need to be introduced to improve the mechanism of combating corruption. Prospective directions for improving anti-corruption socio-legal mechanisms using the deduction method, based on knowledge of the general state of the country and trends in the development of state institutions and legislation, have been identified. The method of abstraction made it possible to move away from insignificant properties, connections, and relations of such a multifaceted phenomenon as corruption, and to focus on the most important features and regularities of the mechanism of counteracting corruption under martial law from the point of view of the research objectives.

With the help of the dialectical method, the qualitative processes of implementation of state anti-corruption policy in Ukraine in conditions of war were established and the main trends and shortcomings of the process of implementation of state anti-corruption policy in Ukraine were identified. With the help of model-analytical and synthetic methods, promising directions for further regulatory improvement of the legal framework of the national anti-corruption policy of Ukraine given the military aggression of the Russian





Federation have been developed. The requirements of formal logic regarding certainty, consistency, consistency, and validity of judgments we adhered to in formulating conclusions and proposals for the research.

The normative legal basis of the research were legislative acts of the Verkhovna Rada of Ukraine, electronic sources, and publications in periodicals. Several articles related to the research topic were also analyzed, such as “Problems and prospects of reforming the public administration system in wartime conditions” (Bilous, 2022), “The development of corruption in the conditions of a market economy: issues of countermeasures and prevention. Transformational processes in the war and post-war period” (Bondarenko & Ivanitsa, 2022), “Transformational processes in corruption manifestations in the conditions of military operations on the territory of Ukraine” (Bondarenko & Maletov, 2022), “Corruption in war is worse than looting” (Dunda, 2022), “The main causes of corruption in Ukraine and ways to overcome it” (Melnyk & Koren, 2018), “The problem of nepotism in modern Ukrainian society” (Sakhan, 2017), “Corruption and anti-corruption in conditions of war” (Zarichanskyi, 2022).

3. RESULTS

3.1 BASIC PRINCIPLES AND CONDITIONS OF CORRUPTION IN UKRAINE AND IN THE WORLD

In the modern world, corruption is a way of social relations. On the one hand, corruption is explained as a social phenomenon that is considered to be highly integrated with society. On the other hand, this social phenomenon is examined at the level of the respondents' indications rather than at the level of superficial analysis of everyday practice. All researchers on the social conditions that underlie corruption agree that corruption increases during transitional periods.

This was the case during the period of modernization after the Second World War with massive corruption. It is in the process of shifting the political, legal, and economic systems of Western democracies towards fundamentally different social foundations that





their rejection or transformation into opposites is observed. The rules aimed at supporting multi-partyism have created a black market for selling parliamentary seats and have turned the bankruptcy system into a terrible tool for successful entrepreneurs.

The problem is that formal institutional changes can lead to two consequences: first, old informal norms and practices prevent the implementation of new formal norms; secondly, the emergence of new informal norms and rules strengthens the first effect. It is in the gap between the old and the new that corruption takes root as a tool of this resistance. In addition, the greater the institutional changes, the greater the space for the emergence and development of new forms of corruption. Thus, corruption can be considered an indicator of the ineffectiveness of institutional changes.

Russia's war against Ukraine is a tragedy that takes thousands of innocent lives and damages the economy and critical infrastructure. Their recovery will be an important prerequisite for the economic, social, and political recovery of the country. Now the international community is discussing unprecedented amounts of funding for this reconstruction, in particular at the International Conference on the Reconstruction of Ukraine in Lugano, Switzerland. According to estimates, the reconstruction will cost at least 1 trillion dollars. The amount is likely to increase because the war continues. Because more money is flowing into the country, corruption may become more prevalent. To prevent abuse during reconstruction, balanced solutions must be developed and adopted to fully enforce anti-corruption laws (Melnyk & Koren, 2018).

Since February 24, 2022, many things have fundamentally changed in Ukraine, which, unfortunately, cannot be said about situations where there is a risk of corruption. Since the independence of Ukraine, the Kremlin has been conducting subversive corruption activities against Ukraine. Therefore, if you stop conducting anti-corruption activities, it will be a significant victory for Russia in the aspect of the complex war that the Russian Federation is waging against Ukraine.

This phenomenon is not new in Ukraine, where corruption has always been a big problem. Ukraine has been slowly but surely improving its position over the last decade according to the Corruption Perceptions Index (Transparency International Ukraine, 2022). Out of a total of 180 countries, this is one of the 25 that managed to significantly improve their performance over 10 years. The Association Agreement (Verkhovna Rada





of Ukraine, 2015a) and the Visa Liberalization Action Plan from the European Union (EU) in particular, as well as interaction with partners at the international level, has already contributed to such a positive result (Sakhan, 2017). The European Commission's proposal to grant Ukraine the status of a candidate for EU membership will have a significant impact on anti-corruption activities (Representation of the European Union in Ukraine, 2022).

Since 2014, Ukraine has been implementing anti-corruption reforms. It was possible to build a mature institutional system of branches of power and a legislative framework for fighting corruption before the start of total war. (Cullen & Reichborn-Kjennerud, 2017). However, many problems remain unresolved, such as the lack of leadership in several anti-corruption agencies; unfinished judicial reform; inadequate protection of whistleblowers; and ongoing attacks on the Prozorro e-procurement system and online real estate sales and rental systems. Data arrays in Prozorro. Sales remain closed, which increases the risk of corruption.

But state bodies and civil society are actively working on it. A vivid example is an adoption by the Verkhovna Rada of the anti-corruption strategy for 2021-2025 (Verkhovna Rada of Ukraine, 2022a). An equally strategically important document was presented at the international conference in Lugano by the National Committee for the Reconstruction of Ukraine after the war. This is a draft recovery plan that includes further state measures in the field of anti-corruption.

However, anti-corruption guarantees are not sufficient to ensure the integrity of the reconstruction costs, which is also reflected in the conditions outlined by the European Commission. While the country cannot be expected to make progress on all important anti-corruption reforms while the war continues, some need to be addressed immediately.

First, it is important to allow anti-corruption agencies to do their jobs. Over the past decade, Ukraine and its allies have built a diverse and robust institutional infrastructure to combat corruption. However, political opposition in the middle of the country had a negative impact. Absence of managers of the Agency for Investigation and Management of Assets (AIMA) and the National Anti-Corruption Bureau of Ukraine (NABU). The competitive selection of the Chairman of AIMA lasts 2.5 years. Interviews were recently completed, but none of the candidates met all the requirements. In such a situation, it





seems appropriate to restart the competition. The NABU competition is just beginning. The composition of committee was gradually formed even before the start of the full-scale invasion, but from February 24 all processes were stopped. This is a weak point of Ukraine, especially in combination with challenges regarding the independence of institutions and a favorable legislative framework. The interim leadership is not always able to fully perform its functions, especially those who try to make illegal money from the process of recovery and reconstruction.

For the anti-corruption institutions of Ukraine to be able to perform their work, in our opinion, it is necessary:

- promptly start a transparent and competitive process of selection and appointment of the heads of NABU, AIMA, and the Higher Anti-Corruption Court of Ukraine (HACU);
- strengthen the operational independence of the Specialized Anti-Corruption Prosecutor's Office (SAPO), expand the powers of its management and minimize the risks of unjustified interference;
- amend the law on NABU and further strengthen the Bureau's jurisdiction in top corruption cases and create a specialized unit of forensic examinations; quickly confirm his authority to listen to telephone conversations;
- conduct an independent, comprehensive audit of the activities of AIMA, NABU, and SAPO to define a clear path for the future and make sure that it fully corresponds to their potential;
- authorize the National Agency for the Prevention of Corruption (NAPC) to participate in court proceedings and appeal court decisions regarding administrative offenses.

It is also important to use means of a strategic scale so that the reconstruction transparently takes place. The Prozorro service can be considered one of the main achievements of Ukraine in the field of transparency and accountability and one of the key elements of the anti-corruption system. Before the war, her popularity with the authorities fell significantly. Now would be a good time to stock Prozorro for renovation-related purchases.





3.2 JUDICIAL REFORM 2020. AND ADDITIONAL METHODS OF FIGHTING CORRUPTION.

Judicial reform should also be continued. The judicial system has long been considered a weak point in the fight against corruption in Ukraine, nullifying the main achievements of 2020 and causing a crisis of constitutional justice that was barely overcome in 2021. Given the inevitable emergence of many contract disputes during the recovery process, ending the lengthy process of judicial reform is an important precondition for recovery. In our opinion, the key priorities of judicial reform are:

- lend legitimacy to the High Council of Justice (HCJ), responsible for appointing judges and overseeing the integrity of the main courts, by filling a large number of current vacancies;
- to launch the work of the High Qualification Commission of Judges (HQCJ), responsible for the selection and qualification evaluation of judges, as soon as possible;
- as soon as the hostilities end, it is necessary to complete the reformation of the obstructionist Kyiv District Administrative Court as soon as possible; if not, there is a risk that this court will scuttle any reconstruction proceedings;
- carry out reforms of the Constitutional Court regarding competitive recruitment and appointment to dispel doubts about its legitimacy and integrity.

It is also important to return stolen property to Ukraine. In the context of the recovery plan, the issue of the return of criminally obtained income was never on Ukraine's political agenda. The focus is on returning Russian assets frozen by military sanctions, and the moral imperative to do so is strong. Not so long ago, Switzerland started an innovative procedure to seize the assets of Yanukovich's associate Yury Ivanyushchenko. This reminds us that in addition to Russian assets, there is a huge pool of Ukrainian thieves awaiting repatriation, with little progress since 2014. This, in turn, does not require updated legislative mechanisms, unlike Russian funding, only further promotion and application of the right legal instruments and instruments of international





cooperation. The ethical arguments in favor of returning these assets are also strong (Zarichanskyi, 2022).

For the recovery of proceeds obtained through criminal means in Ukraine, intending to contribute to reconstruction, we recommend:

- the authorities should continue their efforts to recover the assets of Ukrainian thieves in order to enforce confiscation orders in foreign jurisdictions by completing internal investigations and taking the case to court;
- ensuring that forfeiture clauses used in international cases are enforceable in foreign jurisdictions;
- finalize and adopt an asset recovery strategy and action plan and consider updating documentation based on post-war risks and priorities.

If we talk about the funds of the Russian Federation abroad: the seizure of assets frozen in foreign jurisdictions in response to sanctions introduced in response to military aggression will be a particularly difficult task. Given that sanctioned individuals are afforded the highest legal protection, it is best for the international community to refrain from political rhetoric and establish a system governed by due process of law, the rule of law, and respect for national and international human rights laws and treaties. Anything less will stop the forfeiture process before it begins (Transparency International Ukraine, 2022b).

The biggest shortcoming of the laws that Ukraine is considering or passing to confiscate assets frozen due to military sanctions is that the legal mechanisms are not sufficiently complex. If not improved, these confiscations can be successfully challenged in the European Court of Human Rights. Ukraine must also ensure the suitability of its legal instruments for possible confiscation actions by partner countries. For this, in our opinion, Ukraine should:

- strengthening efforts on confiscation without criminal record, including mutual legal assistance to partner countries that follow this legal path;





- bring the right of confiscation under Ukrainian law into line with international standards to ensure its recognition by Western courts. This includes, first of all, the addition of provisions on legal protection in two wartime laws No. 2116-IX (Verkhovna Rada of Ukraine, 2022b) and No. 7194 (Verkhovna Rada of Ukraine, 2022c).

The National Committee for the Reconstruction of Ukraine after the war approved the draft reconstruction plan at the international conference in Lugano. In particular, it foresees further measures of the state in the field of anti-corruption, which will help in anti-corruption activities:

1. To comply with international obligations in the field of anti-corruption.
2. Implement a comprehensive anti-corruption policy and eliminate conditions in the legislation that contribute to corruption crimes.
3. To ensure the independence and effective activity of bodies carrying out anti-corruption activities.
4. Create effective systems for combating money laundering, tracking, and recovering assets.
5. Promote the development of a culture of virtue in the public and private sectors.
6. Eliminate risks in the field of corruption through the use of influence measures.

There is a separate fight against oligarchs. According to the Venice Commission, the Government proposes to strengthen the capacity of the Antimonopoly Committee and introduce deoligopoly measures.

To achieve these six goals, several challenges must be overcome. According to the recovery plan, the competitive selection of AIMA and NABU should be closed by the end of 2022. At the same time, the winner should be determined immediately. Regarding the SAPO tender, such a promise was also made and it has even been fulfilled. In July, Ukraine finally appointed a chief anti-corruption prosecutor. However, Gestalt, which is completely independent of SAPO, is still not closed. During the year, it was necessary to develop and adopt bills that would expand the institutional independence of the SAPO, improve the selection process for management positions and prosecutors, and introduce an external independent audit of the prosecutor's office.





Martial law also affects the quality of anti-corruption efforts. A full check of officials' declarations will take place for security reasons, and certain information in the register will also be closed. However, the plan stipulates that this relaxation should be canceled this year. In particular, the restoration of the obligation of political parties to report on their property, income, and expenses, the unification of procedures for monitoring the lifestyle of officials, and the introduction of a single portal for whistleblowers. Open data helps to reduce the space for corruption, so it is a very good decision. As we can understand, civil society will not be able to closely monitor the actions of officials without a public register of declarations (Bondarenko & Ivanitsa, 2022).

Also, there is no transparent mechanism for accessing and using Ukrainian funds for reconstruction and humanitarian aid. It is worth noting that some norms of the anti-corruption legislation of Ukraine do not meet the international standards of the EU. We should integrate regulations on strengthening control over the activities of parties and election campaigns, the effectiveness of preventing corruption, and conflict of interests if we want to become a full member of the EU.

We must note that some proposals regarding the recovery plan have caused controversy. How is it proposed to give the Supreme Anti-Corruption Court the authority to consider administrative cases on violations of rules, regulations, and restrictions in such areas as party financing and financial reporting. That is why HASU can be considered unconstitutional.

Questions also arise regarding the territory of privatization. The plan includes the sale of non-productive assets after the lifting of martial law. However, many surplus public facilities and buildings can now be sold through transparent e-auctions for privatization. A large amount of state property must bring profit, rather than burden the budget.

Anti-corruption reforms should become a reliable support in the process of reviving Ukraine. Authorities should make appropriate anti-corruption changes by the recommendations of the Corruption Perceptions Index or a joint document with the Basel Institute of Governance. It is worth noting that the fight against corruption must comply with all international obligations. Otherwise, we will allow thieves to profit from millions of Ukrainians and lose the chance to join the European family (Transparency International Ukraine, 2022c).





The full-scale invasion of the Russian Federation (RF) changed the life of the whole country and affected the activity of state institutions. The state's anti-corruption bodies have met this challenge prepared - they have successfully reformatted their work, adapted to the new realities, and continue to fight on the anti-corruption front. After all, effective combating of corruption is one of the requirements of Ukraine as a potential candidate for membership in the European Union.

Bodies of the anti-corruption system - National Anti-Corruption Bureau, Specialized Anti-Corruption Prosecutor's Office, National Agency for Prevention of Corruption, Agency for Search and Management of Assets, and Supreme Anti-Corruption Court - continued working, but adapted differently to the military realities. NABU detectives and SAPO prosecutors actively expose offenders and conduct pre-trial investigations of their cases in peacetime. Since the start of the war, they have continued to do the same, albeit with less fanfare.

Representatives of the Specialized Anti-Corruption Prosecutor's Office, the Supreme Anti-Corruption Court, the National Agency for Asset Tracing and Management, and the National Agency for the Prevention of Corruption have also shared their achievements since the war began. Thus, during martial law, the NABU and the SAPO sent 12 indictments in top corruption cases to court. The Supreme Anti-Corruption Court of Ukraine (SACU) handed down 12 verdicts and sent a total of almost 500 million UAH in support of the Armed Forces of Ukraine (AFU). AIMA has searched assets in Ukraine and abroad for a total of more than 1 billion USD, and the NAPC has compiled a list of more than 12,000 persons under sanction.

Thus, the NABU and the SAPO have detained and already investigation completed into the person involved in the "Onishchenko gas case" - the director of the Kyivhazenerho Trading House Ltd Yakimashchenko. Also, anti-corruption detectives and prosecutors detained an internationally wanted figure in the South Ukraine NPP case. Detectives and prosecutors brought several high-profile cases to court during the 100 days of the war: regarding the super bribe of \$6 million to Ukrzaliznytsia, the brother of the chairman of the District Administrative Court of the city of Kyiv Pavel Vovk, bribery of the former director of the State Bureau of Investigation (SBI) Roman Truba and others.





3.3 THE SITUATION IN THE FIGHT AGAINST CORRUPTION DURING MARTIAL LAW. THE IMPACT OF THE WAR IN UKRAINE

From February 24 to June, the Anti-Corruption Court handed down a total of seven verdicts against nine people, three of which were based on agreements. It seems like a lot, but it feels like the overall pace of the case has slowed down quite a bit. Of course, under the constant threat of missiles, it is impossible to ensure safe justice for all participants in the process. As a result, some meetings are held online and others are postponed. Suspects sometimes did not communicate, and some parties were fighting on the front lines, so this also slowed down the process. Regardless, SACS enforces the law impartially and regularly reports on its work on its website. As of May 27, the judge's investigators had worked through 516 procedural documents, including motions to change warnings, complaints, etc.

To meet the needs of the AFU, the Anti-Corruption Court also uses funds deposited as collateral. Thanks to the initiative of the prosecutor, the mortgagor, and the accused, it was possible to transfer over 447 million hryvnias to the army during this period. The super bribe of 6 million dollars, with which the SACU got rid of the need to make arrests and send them to the armed forces, became one of the largest contributions to this sum. The Agency for Search and Management of Assets continues to perform its primary function of tracking criminal assets. Medvechuk's yacht, which he was driving before his arrest, was also found by the agency. AIMA can also manage the property (paintings, antiques, watches, gold coins, etc.) seized during the search of the house of the former chairman of "The opposition platform is for life". The agency also obtained assets in war-related criminal cases, such as Russian aircraft and railway equipment and Belarusian trucks (Bondarenko O. S., & Maletov, 2022).

The Agency is gradually returning to its direct duties. At the beginning of May, the sale of seized property resumed through the SETAM electronic auction system, but not everything was sold. However, NAPC retains only a few specialized functions, such as providing clarifications in legislation, preventing corruption, and identifying corruption risks.





Anti-corruption detectives and prosecutors are currently helping the Prosecutor General's Office collect evidence of Russian war crimes: they record information about victims and witnesses, as well as NABU Special Operations employees who are qualified as sappers, with whom, together with colleagues from the Kharkiv SSU, demined Gorky Park. In addition, bureau analysts and Joint Task Force lawyers are looking for assets of sanctioned officials, oligarchs, and other officials abroad. The working group includes not only representatives of NABU, but also representatives of NAPC and AIMA.

NABU has launched a portal to report assets of Russians involved in the war, and the Asset Tracing and Management Agency is participating in a meeting between the Ukrainian working group and the European Commission's working group on freezing and confiscation of assets. This cooperation is very important for the exchange of data on the assets of citizens of the Russian Federation. A significant part of the non-specialist work of NAPC focuses on sanctions policy. For this purpose, the agency, together with the Ministry of Foreign Affairs, created the "War and Sanctions" portal, where you can find out who has been sanctioned, which countries are delaying the process, and calls for the introduction of restrictions on specific individuals or a company. As of May 25, NAPC has sanctioned more than 12,000 individuals and more than 3,000 legal entities involved in aggression against Ukraine.

All anti-corruption agencies help bring the war closer in different ways. Under the NAPK, the Headquarters of Humanitarian Aid was created, and AIMA handed over to the army the property already subordinate to it: equipment, cars, etc. At the same time, Frontline Assistance does not release the anti-corruption body from its primary responsibility. Therefore, AIMA must not only search but also manage assets effectively. But now this part of the powers is not implemented in full. One of them is that part of the objects transferred to the agency is located in the zone of temporary occupation. This prevents the process of transferring it to management. Secondly, the competitive selection of managers is not 100% transparent due to the closedness of the register. NAPC has suspended control over party reporting, verification of statements, and official lifestyle monitoring. In addition, the agency restricted access to the public part of the Register of declarations, the POLITDATA Register of party reports, and the Register of corrupt officials (LEX, 2022).





The military aggression of the Russian Federation against Ukraine and the introduction of martial law in Ukraine contributed the activities of the National Agency for the Prevention of Corruption (NAPC) are focused as much as possible on the implementation of those powers that contribute to the victory of our state in the war. To systematically counteract corruption at all levels of government, the Law of Ukraine "On Prevention of Corruption" (Verkhovna Rada of Ukraine, 2014) introduced the functioning of the institution of authorized units (authorized persons) to prevent and detect corruption. The main link of the anti-corruption infrastructure, designed to help managers and other employees of state institutions, including during the period of martial law of Ukraine's legal system, to prevent violations of the requirements of the law, are the Authorized Subdivisions.

During the martial law in Ukraine, authorized units (authorized persons) that are not involved in the implementation of measures for state defense, civil protection, public safety and order, protection of the rights, freedoms, and legitimate interests of citizens, continue to organize and carry out the measures provided for by the Law to prevent and detection of corruption taking into account the regime of work organization in the institution (in particular, remote work, idle time) and features established by the Law of Ukraine "On the Legal Regime of Martial Law" (Verkhovna Rada of Ukraine, 2015b).

The attention of authorized persons who are not idle is focused on the following areas of activity:

- provision of consulting assistance to the subjects of the declaration regarding the specifics of compliance with the requirements of financial control, taking into account the explanations of the National Agency;

- coordinating the activities of authorized divisions (authorized persons) of territorial (interregional) bodies and sub-departmental legal entities that are not idle and with whom communication is ensured, with the aim of timely bringing to their attention the clarifications of the NAPC;

- approval of draft acts on the main activity, administrative and economic issues, personnel issues (personnel) - in the case of direct or remote access to the organization's record-keeping system;





- prevention and settlement of conflict of interests;
- organization of channels for notification of possible facts of corruption or corruption-related offenses, other violations of the requirements of the Law;
- receiving and considering reports on corruption and corruption-related offenses, other violations of the requirements of the Law;
- informing the head of the organization, NAPC, or other specially authorized entities in the field of anti-corruption in the cases provided for by law, about facts that may indicate the commission of corruption or corruption-related offenses and other violations of the requirements of the Law by the employees of the organization.

In connection with the restriction of the performance of certain tasks, the authorized persons temporarily stop performing the following functions:

- provision of information to the NAPC on the results of its activities in 2021 and on the implementation of measures provided for by the anti-corruption program;
- conducting internal training;
- verification of the fact of submission of declarations by the subjects of the declaration and notification to the NAPC of cases of non-submission or untimely submission of such declarations by the procedure defined by the Law;
- carrying out inspections of the organization of work for the prevention and detection of corruption in territorial (interregional) bodies and sub-departmental legal entities;
- organization of work on the assessment of corruption risks in the organization's activities and preparation of measures to eliminate them;
- preparation and adoption of the anti-corruption program, changes to it (State Tax Service of Ukraine, 2022).

Often, loopholes in draft laws that cause corruption risks can appear unknowingly. That is why NAPC closely monitors all processes. For this purpose, since the beginning of the war, NAPC has conducted 12 anti-corruption examinations of draft laws and acts of the Government.

One of the important tasks is to ensure that the reconstruction of the homes of the affected Ukrainians takes place transparently and that people receive housing that truly





meets their needs. Thus, for this purpose, the NAPC conducted an anti-corruption examination of the draft law "On compensation for damage and destruction of certain categories of immovable property as a result of hostilities, acts of terrorism, sabotage caused by the military aggression of the Russian Federation" (Verkhovna Rada of Ukraine, 2022d).

According to preliminary estimates of the Ministry of Community and Territorial Development, 116,000 homes, in which about 3.5 million people live, were destroyed or damaged by the war in Ukraine. Therefore, the mechanism of compensation to citizens of Ukraine for damage and destruction of immovable property caused by hostilities is currently being developed by the state.

During the said examination, several corruption risks were identified in the draft law, which may contribute to the emergence of a non-transparent mechanism for assessing the value of the damaged property and providing compensation. NAPC proposed to make changes to the draft law, which would provide for: a clear procedure for the creation and operation of the Commission for consideration of issues regarding the provision of compensation, restrictions for the persons who are part of it, as well as effective mechanisms for ensuring the transparency of its work; a clear list of reasons for refusing to receive compensation; clear mechanisms for the selection of those authorized to carry out an assessment of the cost of restoring damaged property, the terms of such an assessment, financing, etc.; exceptional grounds for the Commission to make a decision to re-evaluate the cost of restoring damaged property; the obligation to comply with the public procurement procedure for the selection of contractors for construction works and the legislation on urban planning activities; to determine the right to appeal the decisions, actions or inaction of the Commission, to provide for the legal responsibility of its members (National Agency for the Prevention of Corruption, 2022a).

The conditions of martial law became a challenge for the flexibility of laws, including the "anti-corruption" one. Therefore, the legislator adapted the law to meet modern realities, while fully preserving its essence and purpose. In recent months, the number of officials (and there are more than 200,000 of them in Ukraine) who have been collecting funds for the Armed Forces and affected citizens has increased significantly. But there were nuances with fundraising, directly related to the law "On prevention of corruption".





Fundraising legally fell under the category of "gifts" for officials. That is, the official could collect funds for welfare needs or accumulate funds from everyone everywhere for the needs of refugees. Instead, the law could directly block such initiatives. Under the condition that the amount of the "gift" received by the official exceeded one subsistence minimum. Now, officials have the opportunity to organize similar fundraisers without violating legal norms (Bilous, 2022).

Therefore, the Verkhovna Rada adopted the Law on Amendments to the Law of Ukraine "On the Prevention of Corruption" on the specifics of the application of legislation in the field of corruption prevention under martial law dated 07/08/2022, which concerns the specifics of the application of legislation in the field of corruption prevention under martial law (Verkhovna Rada of Ukraine, 2022e).

According to the law for the period until the termination or abolition of martial law, the requirement for gifts to conform to generally accepted notions of hospitality and the limitations on the value of gifts, established by the second part of Article 23 of this Law, do not apply to:

- make charitable donations by the procedure established by law to ensure the combat capability, mobilization readiness, combat capability, and functioning of the Armed Forces of Ukraine;
- charitable donations for the support and protection of victims of the armed aggression of the Russian Federation in Ukraine;
- expenses for the purchase of goods after the termination of the ownership of the Armed Forces of Ukraine or other military organizations established by the legislation of Ukraine, public organizations of territorial communities, intelligence agencies, and law enforcement agencies;
- expenses for the purchase of goods, works, and services provided after the termination of ownership rights to them as humanitarian aid to victims of the armed aggression of the Russian Federation in Ukraine.

It is also not subject to a declaration of "acquisition free of charge or at a price lower than the minimum market price of goods provided in full with the termination of ownership





rights to them to the Armed Forces of Ukraine or another military, voluntary formations of territorial communities, as well as to intelligence agencies, law enforcement agencies (provided there is relevant confirmations of the provision of such goods to the entities specified in this paragraph in full).

They do not declare the receipt of charitable donations or humanitarian aid to individuals, services for temporary residence or accommodation, transport, medical services, medicines, or material aid provided for by the legislation of a foreign state (except for a state recognized by the Verkhovna Rada of Ukraine as an aggressor state).

An official may collect funds exclusively for the needs of the AFU, other military formations, or affected citizens. But only during martial law and within one month of its termination. If an official embezzles funds for himself, it will be a violation of anti-corruption laws. Also, now the office will be able to work part-time. Previously, performing other paid activities was prohibited. During martial law, it became possible, provided that such a person is on leave without pay or in the case of downtime. But it does not work in favor of those persons who exercised the power of control or supervision before. However, within 15 days of the end of the downtime or leave, this work will have to be left.

Also, changes were made to open foreign currency bank accounts. Previously, civil servants and members of their families were required to notify the NAPC within 10 days of the opening of such an account. However, the realities of war forced more than 8 million Ukrainians (including officials and their relatives) to leave Ukraine. That is why we have made changes to the law: officials and family members may not have to file a declaration of opening a foreign currency account abroad to receive material assistance.

Declaration of property status will still need to be filled out and submitted. Only the deadline has changed. Now the deadline for filing such declarations - is within 90 days from the date of termination or cancellation of martial law. All changes in the law "On prevention of corruption" are necessary. Such adjustments were required by the terms of martial law, this will help ensure the flexibility of the law without changing its essence (LB, 2022a).

Also, theoretically, some abuses are possible, since it is not clear from the proposed changes how exactly the control of compliance with the requirements of the anti-corruption legislation will be carried out. The law, of course, provides safeguards - the





need to confirm that the funds received as a gift were fully spent for their intended purpose, and the goods, services, and works received as a gift were provided in full with the termination of ownership of them. But how it will be checked whether the employee has complied with these norms is unclear. Given that these changes were introduced for the duration of martial law, that is, from February 24 and until its termination or cancellation, employees are not required to declare appropriate gifts. Perhaps the legislator believes that control will take place after the end of martial law, and then the employees will be obliged to declare everything without exception and, if there are any, all violations will be detected (Public space, 2022).

Ukraine finally has its anti-corruption strategy. In the second reading, the Parliament adopted draft law No. 4135 "On the principles of the national anti-corruption policy for 2021-2025" (Verkhovna Rada of Ukraine, 2022a). The constitutional majority of 310 People's Deputies of Ukraine voted for this decision.

3.4 EXPERIENCE OF OTHER COUNTRIES, AND THE PROSPECTS OF BORROWING IT FOR THE SYSTEM IN UKRAINE

Anti-corruption strategies are widely used tools around the world that consolidate power and foster engagement for effective outcomes. Great Britain, Denmark, Switzerland, Norway, Singapore, Thailand, Poland, Georgia, and many other countries around the world have such strategies. An analysis of the effectiveness of foreign anti-corruption strategies was conducted jointly with the Information and Research Center of the Verkhovna Rada of Ukraine.

According to Transparency International, Great Britain is among the 20 least corrupt countries in the world. This country has laws on bribery and financial crimes. The United Kingdom is the first country in the G20 to create a public register of foreign beneficial owners of legal entities and the first in the G7 to successfully pass the International Monetary Fund's oversight of fiscal transparency. As a result, the country has a well-established anti-corruption regime, part of which is the Anti-Corruption Strategy 2017-2022, which builds on the UK Anti-Corruption Plan adopted in 2014 (Gutmann et al., 2020).





The UK Anti-Corruption Strategy is the foundation of the UK Government's anti-corruption policy and action. It sets out a long-term vision of anti-corruption measures aimed at reducing threats to the national security of the United Kingdom; expanding economic opportunities (especially for British businesses); increasing public trust and confidence in state institutions.

The document identifies four areas where corruption risks may be particularly high, according to the UK government: defense and border areas, the penitentiary system, and the police. The strategy also places a strong emphasis on international trade, so that all post-Brexit deals are based on fairness and the rule of law.

Interestingly, the strategy targets not only domestic corruption but also international corruption and shows the interaction of these elements. For example, in April 2021, the UK introduced new unilateral sanctions against 22 individuals accused of involvement in serious corruption schemes in Russia, South Africa, South Sudan, and Latin America. The sanctions are the result of one of the goals of the UK's anti-corruption strategy for 2017-2022: to improve the effectiveness of British law enforcement and prosecution in the fight against economic crime so that the world can believe that the UK is "acting decisively in the fight against economic crime".

In 2020, the Swiss government approved its first anti-corruption policy document, the Anti-Corruption Strategy for 2020-2024. The main objectives of the strategy include preventive measures, prosecution of corruption cases, and international cooperation. The Swiss government plans to strengthen cooperation with local authorities, as well as the private sector and public organizations in the fight against corruption. Transparency International, an international anti-corruption group, endorsed the document but said it lacked safeguards against lobbying and limited the powers of the cross-ministerial anti-corruption panel. Switzerland's anti-corruption strategic plan will be updated at the end of 2024 after an analysis of its implementation by the United Nations, the OECD, and the European Commission (Reichborn-Kjennerud at. al., 2019).

In Denmark, there is no clearly defined strategy to fight corruption. The national anti-corruption policy is implemented within the framework of the two-year national action plan "Open Government". The implementation of such programs depends on countries joining the Open Government Partnership, an international initiative that promotes the





development of public administration and democracy by supporting the transparency of government initiatives. Currently, the country is analyzing the results of the "Open Government" action plan for 2019-2021, which contains 10 goals.

The main goal is to increase transparency in the public sphere. The main state body in the fight against corruption is the Danish Prosecutor's Office, which deals with serious economic and international crimes. In addition to criminal cases of economic crimes, state prosecutors are also engaged in searches, seizure, and confiscation of proceeds of crime, as well as pre-trial investigations in criminal cases, including reports of infringement of intellectual property rights.

In March 2022, the Independent Reporting Mechanism, an agency of the Open Government Partnership, published a report recommending a new fifth action plan. According to the report, as part of the fifth action plan, Denmark could consider making commitments to strengthen public trust in the political system and strengthen its global leadership in important areas of public administration: algorithmic transparency and accountability, political transparency of fundraising, and transparency of lobbying.

In 2019, based on the monitoring results, the Anti-Corruption Group of the Council of Europe recommended that the Danish authorities develop an anti-corruption strategy aimed at overcoming the risk of corruption by senior officials, supplemented by a mandatory code of conduct (Pozsgai-Alvarez at. al., 2018).

As in any other communist country, Vietnam's track record of anti-corruption strategies is mixed, but it does exist. Nguyen Phu Chong, director of the Central Anti-Corruption Commission and general secretary of the Chinese Communist Party, calls China's anti-corruption strategy "Dianluo" (or "igniting the melting pot"). For the period 2018-2021, the Vietnam Governance and Public Administration Performance Index (PAPI) project provide quantitative indicators compiled from citizen feedback that focuses on eight governance parameters in all 63 cities and provinces of the country. Over the years, PAPI has provided data and evidence on eight key aspects of government performance, including the control of corruption in the public sector. Research shows that in 2021, 20 out of 58 provinces will make significant progress in the fight against corruption. However, bribery in the public sector is still widespread and personal relationships are important for public officials at the commune level (Gariba at. al., 2022).





Hong Kong's strategy is one of the most successful anti-corruption strategies. In 1974, Hong Kong was one of the most corrupt cities in the world. Corruption was a way of life at that time and existed "from the womb to the grave." In the same year, the Independent Commission Against Corruption was created, which in just a few years crushed the criminal world and defeated systemic corruption. Hong Kong's success story has inspired many countries to create their anti-corruption agencies. However, without the coordinated action of all government agencies across the country in the fight against corruption and an anti-corruption strategy, the agency is worthless (Engler, 2020).

Georgia adopted its first anti-corruption strategy in 2010. The next document was adopted 5 years later. The anti-corruption strategy of Georgia for 2019-2020 has become part of the plan of the Government of Georgia. The document contains the following sections: Situation analysis, Vision, Industry anti-corruption priorities, Implementation, Monitoring, and evaluation. Although Georgia has not completely eradicated corruption since implementing this strategy, last year the country ranked 51st in Transparency International's corruption perception ranking, ahead of EU member states such as Malta, Slovakia, Greece, Croatia, Romania, Hungary, Bulgaria, and Armenia. , Azerbaijan and Ukraine.

Georgia adopted its first anti-corruption strategy in 2010. The next document was adopted 5 years later. The anti-corruption strategy of Georgia for 2019-2020 has become part of the plan of the Government of Georgia. The document contains the following sections: Situation analysis, Vision, Industry anti-corruption priorities, Implementation, Monitoring, and evaluation. Although Georgia has not completely eradicated corruption since implementing this strategy, last year the country ranked 51st in Transparency International's corruption perception ranking, ahead of EU member states such as Malta, Slovakia, Greece, Croatia, Romania, Hungary, Bulgaria, Armenia, Azerbaijan, and Ukraine (Carloni & Galdi, 2021).

There is no single solution to fight corruption. Each country must examine its unique national conditions and formulate its comprehensive strategy that includes three main aspects: corruption prevention, anti-corruption activities, and anti-corruption education. Ideally, an effective and independent anti-corruption agency should be responsible for coordinating and implementing this strategy and public engagement.





So, the experience of developed countries in the fight against corruption proves that the most effective in this matter are those that use a complex and very principled approach to related problems. Summarizing the practice of anti-corruption reforms, we can propose some mandatory prerequisites for the implementation of anti-corruption strategic planning in Ukraine: the presence of the political will of the country's top management, the presence of competent government and non-government experts, the presence of a team that can do it vertically; availability of public support. At the same time, to improve the anti-corruption potential of Ukraine, these four elements must be combined.

4 DISCUSSION

An official may collect funds exclusively for the needs of the AFU, other military formations, or affected citizens. But only during martial law and within one month of its termination. If an official embezzles funds for himself, it will be a violation of anti-corruption laws. Also, now the office will be able to work part-time. Previously, performing other paid activities was prohibited. During martial law, it became possible, provided that such a person is on leave without pay or in the case of downtime. But it does not work in favor of those persons who exercised the power of control or supervision before. However, within 15 days of the end of the downtime or leave, this work will have to be left.

Also, changes were made to open foreign currency bank accounts. Previously, civil servants and members of their families were required to notify the NAPC within 10 days of the opening of such an account. However, the realities of war forced more than 8 million Ukrainians (including officials and their relatives) to leave Ukraine. That is why we have made changes to the law: officials and family members may not have to file a declaration of opening a foreign currency account abroad to receive material assistance.

Declaration of property status will still need to be filled out and submitted. Only the deadline has changed. Now the deadline for filing such declarations - is within 90 days from the date of termination or cancellation of martial law. All changes in the law "On prevention of corruption" are necessary. Such adjustments were required by the terms of





martial law, this will help ensure the flexibility of the law without changing its essence (LB, 2022a).

Attention should be paid to the fact that, in theory, certain abuses are possible, because it is not clear from the proposed changes how the control of compliance with the requirements of the anti-corruption legislation will take place. The law, of course, provides safeguards - the need to confirm that the funds received as a gift were fully spent for their intended purpose, and the goods, services, and works received as a gift were provided in full with the termination of ownership of them. But how it will be checked whether the employee has complied with these norms is unclear. Given that these changes were introduced for the duration of martial law, that is, from February 24 and until its termination or cancellation, employees are not required to declare appropriate gifts. Perhaps the legislator believes that control will take place after the end of martial law, and then the employees will be obliged to declare everything without exception and, if there are any, all violations will be detected (Public space, 2022).

5 CONCLUSIONS

Corruption can be considered a serious threat to national security, more serious than aggression in the Russian Federation. Effective resistance to the war of aggression in the Russian Federation is possible only under the condition of establishing the effective work of the state authorities of Ukraine, increasing the capacity of state institutions, that is, significantly reducing the level of corruption.

Anti-corruption reforms have been underway in Ukraine since 2014. Before the total war, it is possible to build a full-fledged ecosystem of the body and a legal framework for fighting corruption. However, many issues remain unresolved, such as the lack of leadership in several anti-corruption agencies; unfinished judicial reform; inadequate protection of whistleblowers; attacks on Prozorro's e-procurement system and Prozorro's online property sale and lease system are still ongoing, and Prozorro's data sets remain closed, increasing the risk of corruption.





We believe that for Ukrainian anti-corruption agencies to work, it is necessary to: promptly begin a transparent and competitive selection and appointment process for the heads of the National Anti-Corruption Bureau of Ukraine, the Agency for Asset Search and Management, and the Supreme Anti-Corruption Court of Ukraine; strengthen the operational independence of the Specialized Anti-Corruption Prosecution Service, expand the powers of its leadership and minimize the risks of unwarranted interference; amend the law on the National Anti-Corruption.

Unlocking the protracted judicial reform process is a crucial prerequisite for resumption, given the many unavoidable contractual disputes that arise in reconstruction. The key priorities of judicial reform, in our view, are to grant legitimacy to the High Council of Justice, responsible for appointing judges and overseeing the virtue of the main courts by filling a large number of current vacancies; launch the High Qualification Commission of Judges, responsible for the selection and qualification evaluation of judges, as soon as possible; once hostilities are over, reform of the obstructionist Kyiv District Administrative Court should be completed as soon as possible.

Equally important in national anti-corruption activities are the introduction of a comprehensive anti-corruption policy and the elimination of conditions in the legislation that contribute to corruption crimes; the creation of effective anti-money laundering and asset tracking and recovery systems; promoting a culture of virtue in the public and private sectors, eliminating corruption risks arising during post-war reconstruction.

Our task during the war is to create a strong sense of the inadmissibility of corruption in society. Virtue should be an uncompromising value of the new Ukraine. Corruption is one of the reasons why the Russian Federation started this war because Ukraine has the image of a corrupt state. After all, corruption is a product of the unsettled state system. Therefore, we must ensure that no neighbor dares to attack Ukraine. This is a security issue. The least we can do is pay tribute to the heroic sacrifice and not let corruption affect our return to work. As a bonus: nothing can destroy the Kremlin of kleptocracy like Ukraine, which can completely rise from the ashes.

REFERENCES.





Bilous, A. O. (2022). Problems and prospects of reforming the public administration system in wartime conditions. *Taurian Scientific Bulletin. Series: Public Management And Administration*, (3), 23-29.

Bondarenko, A. I., & Ivanitsa, A. V. (2022). The development of corruption in the conditions of a market economy: issues of countermeasures and prevention. Transformational processes in the war and post-war period. Collection of materials of the All-Ukrainian interdisciplinary scientific and practical conference (Chernihiv, June 10, 2022). Chernihiv: NGO "Scientific and Educational Innovation Center of Social Transformations", 312-314.

Bondarenko, O. S., & Maletov, D. V. (2022). Transformational processes in corruption manifestations in the conditions of military operations on the territory of Ukraine. *Kyiv Law Journal*, (1), 159-162.

Carloni, E. & Gnaldi, M. (2021). Preventing Corruption in Europe: An Interdisciplinary Perspective. Retrieved from: https://doi.org/10.1007/978-3-030-82495-2_1

Chivvis, C.S. (2017). Understanding Russian "Hybrid Warfare" And What Can Be Done About It: Testimony presented before the House Armed Services Committee on March 22, 2017. RAND Corporation, 12 p.

Cullen, P.J. & Reichborn-Kjennerud, E. (2017). Understanding Hybrid Warfare: MCDC Countering Hybrid Warfare Project. Retrieved from: https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/717539/MCDC_CHW_Information_Note-Understanding_Hybrid_Warfare-Jan_2018.pdf

Dunda, O. (2022). Corruption in war is worse than looting. <https://lexinform.com.ua/vukraini/koruptsiya-na-vijni-girsha-za-maroderstvo/>

Engler, S. (2020). "Fighting corruption" or "fighting the corrupt elite"? Politicizing corruption within and beyond the populist divide. *Democratization*, 27 (4), 643-661.

Gariba, M.I., Gyamfi, S. & Juknevičienė, V. (2022). Exploring Social media Knowledge as a Means for fighting Corruption in CEE Countries. *European Conference on Knowledge Management*, 23(1), 424-433.

Gutmann, J., Padovano, F. & Voigt, S. (2020). Perception vs. experience: Explaining differences in corruption measures using microdata. *European Journal of Political Economy*, 65, 1-7.

LB. (2022b). Corruption in war is worse than looting. Retrieved from: https://lb.ua/blog/oleh_dunda/515027_koruptsiya_viyini_girsha.html





LB. (2022a). The Council exempted officials from declaring funds for the needs of the Armed Forces or war victims. Retrieved from: https://lb.ua/economics/2022/07/08/522607_rada_zvilnila_chinovnikiv_vid.html

LEX. (2022). War and fight against corruption. Work of anti-corruption bodies during martial law. Retrieved from: <https://lexinform.com.ua/dumka-eksperta/vijna-i-borotba-z-koruptsiyeyu-roboty-antikoruptsiynih-organiv-pid-chas-voyennogo-stanu/>

Melnyk, V. M. & Koren, N. V. (2018). The main causes of corruption in Ukraine and ways to overcome it. *Collection of scientific papers of the State Fiscal Service University of Ukraine*, 2, 207-221.

National Agency for the Prevention of Corruption. (2022b). the share of the population and businesses that have a negative attitude to corruption is growing, according to the results of the survey. Retrieved from: <https://NAPC.gov.ua/uk/novyny/chastka-naselennya-ta-biznesu-yaki-negatyvno-stavlyatsya-do-koruptsiyi-zrostaye-rezultaty-opytuvannya/>

National Agency for the Prevention of Corruption. (2022a). since the beginning of the war, NAPC has conducted 12 anti-corruption examinations. In particular, regarding the bill on compensation for damaged and destroyed immovable property because of hostilities. Retrieved from: <https://NAPC.gov.ua/uk/novyny/z-pochatku-vijny-NAPC-provelo-12-antikoruptsiynih-ekspertyz-zokrema-shhodo-zakonoproektu-pro-kompensatsiyu-za-poshkodzhene-ta-znyshhene-neruhome-majno-vnaslidok-bojovyh-dij/>

Pozsgai-Alvarez, J. (2018). The Political Cycle of Fighting Corruption: Peru's Experience with its First National Anti-Corruption Commission. *Stability: International Journal of Security and Development*, 7(1), 15.

Public space. (2022). Servants will be allowed to accept gifts during martial law: are abuses possible? Retrieved from: <https://www.prostir.ua/?news=sluzhbovtsyam-dozvolyat-pryjmaty-podarunky-na-chas-vojennoho-stanu-chy-mozhlyvi-zlovzhvannya>

Reichborn-Kjennerud, K., González-Díaz, B., Bracci, E., Carrington, T., Hathaway, J., Jeppesen, K.K., Steccolini, I. (2019). Sais work against corruption in Scandinavian, South-European and African countries: An institutional analysis. *The British Accounting Review*, 51(5), 1-10.

Representation of the European Union in Ukraine. (2022). Recommendations of the European Commission regarding the status of Ukraine for EU membership. Retrieved from:

<https://www.eeas.europa.eu/delegations/ukraine/%D1%80%D0%B5%D0%BA%D0%BE%D0%BC%D0%B5%D0%BD%D0%B4%D0%B0%D1%86%D1%96%D1%97-%D1%94%D0%B2%D1%80%D0%BE%D0%BF%D0%B5%D0%B9%D1%81%D1%8C%D0%BA%D0%BE%D1%97-%D0%BA%D0%BE%D0%BC%D1%96%D1%81%D1%96%D1%97-%D1%89%D0%BE%D0%B4%D0%BE->





[%D1%81%D1%82%D0%B0%D1%82%D1%83%D1%81%D1%83-%D1%83%D0%BA%D1%80%D0%B0%D1%97%D0%BD%D0%B8-%D0%BD%D0%B0-%D1%87%D0%BB%D0%B5%D0%BD%D1%81%D1%82%D0%B2%D0%BE-%D0%B2-%D1%94%D1%81 uk?s=232](https://kse.ua.ua/russia-will-pay/)

Russia will pay. (2022). Project on collection, assessment and analysis of information on material losses of Ukraine from the war with Russia. Retrieved from: <https://kse.ua.ua/russia-will-pay/>

Sakhan, O.M. (2017). The problem of nepotism in modern Ukrainian society. *Bulletin of the National University "Law Academy of Ukraine named after Yaroslav the Wise". Series: Philosophy. Philosophy of law. Politology. Sociology*, 2(33), 189– 210.

State Tax Service of Ukraine. (2022). Regarding activities related to the prevention of corruption. Retrieved from: <https://tr.tax.gov.ua/diialnist/zapobigannya-proyavam-koruptsii-informatsiyni-materiali/print-581003.html>

Ted Galen Carpenter. (2021). Whitewashing Ukraine's Corruption. Retrieved from: <https://www.cato.org/people/ted-galen-carpenter>

Transparency International Ukraine. (2022b). Anti-corruption as a critical condition for sustainable recovery. Retrieved from: <https://ti-ukraine.org/research/antykoruptsiya-yak-krytychna-umova-stalogo-vidnovlennya/>

Transparency International Ukraine. (2022c). Reconstruction without corruption: what the government offers. Retrieved from: <https://ti-ukraine.org/blogs/vidbudova-bez-koruptsiyi-shho-proponuye-vlada/>

Transparency international Ukraine. (2022a). Index of perception of corruption. Retrieved from: <https://cpi.ti-ukraine.org/>

Verkhovna Rada of Ukraine. (2014). On prevention of corruption. Retrieved from: <https://zakon.rada.gov.ua/laws/show/1700-18#Text>

Verkhovna Rada of Ukraine. (2015b). About the legal regime of martial law. Retrieved from: <https://zakon.rada.gov.ua/laws/show/389-19#Text>

Verkhovna Rada of Ukraine. (2015a). Association Agreement between Ukraine, on the one hand, and the European Union, the European Atomic Energy Community and their member states, on the other hand. Retrieved from: https://zakon.rada.gov.ua/laws/show/984_011#Text

Verkhovna Rada of Ukraine. (2022a). About the foundations of the state anti-corruption policy for 2021-2025. Retrieved from: <https://zakon.rada.gov.ua/laws/show/2322-20#Text>





Verkhovna Rada of Ukraine. (2022b). On the main principles of forced seizure in Ukraine of objects of property rights of the Russian Federation and its residents. Retrieved from: <https://zakon.rada.gov.ua/laws/show/2116-20#Text>

Verkhovna Rada of Ukraine. (2022c). Proposals of the President of Ukraine to the Law "On Amendments to Certain Laws of Ukraine Regarding Increasing the Effectiveness of Sanctions Related to the Assets of Individuals". Retrieved from: <https://itd.rada.gov.ua/billInfo/Bills/Card/39275>

Verkhovna Rada of Ukraine. (2022d). On the adoption as a basis of the draft Law of Ukraine on compensation for damage and destruction of certain categories of immovable property as a result of hostilities, acts of terrorism, sabotage caused by the military aggression of the Russian Federation. Retrieved from: <https://zakon.rada.gov.ua/laws/show/2185-20#Text>

Verkhovna Rada of Ukraine. (2022e). On amendments to the Law of Ukraine "On Prevention of Corruption" regarding the specifics of the application of legislation in the field of corruption prevention under martial law. Retrieved from: <https://zakon.rada.gov.ua/laws/show/2381-20#Text>

Zarichanskyi, O. A. (2022). Corruption and anti-corruption in conditions of war. Conference organizing committee. Provision of psychological assistance in the sector of the Defense Forces of Ukraine: coll. theses of the All-Ukrainian between psychol. forum (Kyiv, June 30, 2022). Kyiv: Lyudmila Publishing House, 233-235.

