

LEGAL BASIS FOR THE ACTIVITIES OF THE ECONOMIC SECURITY BUREAU AS AN AGENCY RESPONSIBLE FOR ENSURING THE FINANCIAL SECURITY OF THE STATE

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Abstract. At the present stage, it is extremely important to ensure the economic security of the country, and this is what prompted the creation of the Economic Security Bureau of Ukraine, which has undergone a complex development process over the years of its existence. The issue of ensuring Ukraine's economic security has become particularly relevant in connection with the ongoing military aggression and the introduction of martial law. The war creates new threats to the economic stability of the state, including physical destruction of infrastructure, a shortage of skilled labour, risks to food security, and challenges to the functioning of the national economy in conditions of ongoing military action. Under these circumstances, international support and the search for ways to adapt to new challenges in order to protect Ukraine's economic interests are becoming increasingly important. The purpose of this article is to examine the legal basis and prerequisites for the creation of the Economic Security Bureau of Ukraine, analyse its activities and prospects for development at the present stage, and assess the future challenges and prospects that may arise for this body, which ensures the financial security of the state, given the macro and meso conditions of the current geopolitical situation. The analysis of the legal basis for the creation and functioning of the Economic Security Bureau as a body ensuring the financial security of the state was carried out through the analysis of a number of regulatory and legal acts and laws. For the purposes of the study, the authors used content analysis of legal scientific literature and statistical data on the activities of the ESB. The study analysed the prerequisites and stages of the creation of the ESB, the functional interaction of the ESB with other state bodies as an institution ensuring the financial security of the state, and analytical indicators of the ESB's activities in the state for 2023-2024. The authors paid particular attention to identifying the problems and challenges that arise in the activities of the ESB in the current conditions. This scientific study has identified a system of interaction between the Economic Security Bureau of Ukraine and other state authorities. This finding is based on the results of a review and analysis of both legislative acts and subordinate regulatory documents. Based on the analysis conducted, it can be argued that the ESB is an important element of the system for protecting the economic interests of the state. However, despite the positive indicators in its work, this body, in the author understanding, faces a number of future challenges that require attention and effective solutions right now. In particular, these challenges include: staff shortages; insufficient employee qualifications; inefficient functioning; lack of adequate funding for the ESB's activities; imperfect implementation of analytical functions; lack of a network of territorial divisions; lack of tools for criminal prosecution of persons supplying raw materials from Russia; uncertainty regarding the ESB's interaction with taxpayers for the purpose of verifying information outside the scope of criminal proceedings; resistance from businesses and the public. To ensure its success, the ESB needs to strengthen its analytical capabilities, develop international co-operation and minimise corruption risks. Despite these challenges, the ESB has significant potential to ensure Ukraine's economic security.

Keywords: Economic Security Bureau, economic security, state information security, legal responsibility, law enforcement agencies, administrative and legal support, economic crimes, shadow economy, anti-corruption, state financial security.

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Introduction

At the present stage, it is extremely important to ensure the economic security of the country, and this is what prompted the creation of the Economic Security Bureau of Ukraine (hereinafter referred to as the ESB), which has undergone a complex development process over the years of its existence. Thanks to key regulations and important initiatives, ESB has established an effective organisational structure that allows it to successfully perform its functions and implement significant projects to stabilise the economy. Despite its numerous achievements, ESB faces new challenges that require effective and modern solutions. In this context, it is appropriate and relevant to study the prerequisites for the creation and definition of the functional interaction of the ESB with other state bodies as an institution ensuring the financial security of the state, analyse the performance indicators of the ESB in the state over the last two years, identify key proposals for changes in regulatory and legal acts on eliminating the prerequisites for the creation of illegal activity schemes, identifying and considering the problems and challenges in the activities of the ESB, and forming future promising directions for the development of the ESB that will contribute to the further stability and prosperity of the country's economy (Gubanov, 2025).

In today's extraordinary circumstances, Ukraine must protect its sovereignty and national security and ensure a strategic course towards building a democratic, social and legal state (Tertyshnyk, 2024). Therefore, the issue of improving Ukraine's law enforcement system, especially certain specially authorised entities in the field of anti-corruption, is the focus of attention of both state authorities and international partners.

The purpose of this article is to examine the legal basis and prerequisites for the creation of the Economic Security Bureau of Ukraine, analyse its activities and prospects for development at the present stage, and assess the future challenges and prospects that may arise for this body, which ensures the financial security of the state, given the macro and meso conditions of the current geopolitical situation.

1. Research Methodology

The issue of ensuring Ukraine's economic security has become particularly relevant in connection with the ongoing military aggression and the introduction of martial law. The war creates new threats to the economic stability of the state, including physical destruction of infrastructure, a shortage of skilled labour, risks to food security, and challenges to the functioning of the national economy in conditions of ongoing military action. In these circumstances, international support and the search for ways to adapt to new challenges

in order to protect Ukraine's economic interests are becoming increasingly important.

Despite the relevance of the issue of ensuring economic security at the meso-, macro- and micro-levels, a more in-depth analysis of the impact of current challenges on the state of economic security and its components is needed, as well as research into ways of overcoming such challenges and threats. Defining the legal foundation of the ESB as a body that ensures the financial security of the state (Krymchak, Slobodyanyuk, 2024).

The topic of economic security is extremely relevant in academic circles today. Thus, (Stetsenko, 2013) studied theoretical, methodological and practical issues of economic security: its essence and structure. In their article (Rudnichenko, Gavlovska, 2017), they showed the share of economic security and its components in the structure of national security.

Among the scholars who have devoted their research to ESB, it is worth noting O. S. Tarasenko and O. S. Starenky (2021), who have analysed in detail the legislation governing ESB activities and identified its shortcomings. V. Yu. Terekhov (2022) examined law enforcement relations in the field of economic security (in the context of the work of the Economic Security Bureau of Ukraine) in his scientific work. His research focuses on strict compliance with the provisions of procedural law regarding the division of powers between the ESB and other law enforcement agencies in practice, not just in theory. V. M. Tertyshnyk and V. V. Chentsov (2024) devoted their scientific work to the ESB's activities in combating economic crime and noted that, of the ESB's defined competences, legal certainty was achieved mainly in operational-search and investigative work. They determined that the analytical, economic, and informational activities of the ESB require detailed legislative regulation. S. Teslyuk, I. Demchuk, A. Zvirko (2022) investigated the prerequisites for the creation of the ESB and the effectiveness of its activities under martial law. Researchers Gubanov O., Sukhovych D., (2025) identified positive and negative aspects of ESB activities. A. M. Kulish and E. K. Mykhaylova (2023) addressed the issue of ESB as a protective mechanism for the functioning of the Ukrainian economy during wartime and post-war reconstruction in their article. Maksyuta A. O. (2024) covered some issues related to how Ukraine's Economic Security Bureau works with other government agencies.

However, despite scientific interest and significant scientific achievements in the stages of formation and activity of the ESB, scientists have studied the current state of the ESB's activities and problematic aspects of the present, but the question of future challenges for the law enforcement agency and the determination of promising areas of operation remains unresolved.

2. Research Results

2.1. Prerequisites and Stages of ESB Creation

According to the Law of Ukraine "On Economic Security Bureau of Ukraine" No. 1150-IX dated 28 January 2021, the Economic Security Bureau (hereinafter referred to as "ESB") began its activities in Ukraine in November 2021 and is currently the sole body investigating criminal offences in the economic sphere.

The establishment of the ESB is a response to the need for effective control over financial flows in the country and the fight against economic crime. The prolonged inefficiency of such bodies as the Tax Police, the Main Directorate for Counterintelligence Protection of State Interests in the Field of Economic Security, and the National Police of Ukraine has created the need for a new body. The main reasons for their ineffectiveness were: high levels of corruption, insufficient coordination of actions and duplication of functions, which led to a dispersion of forces in the fight against economic crime (Gubanov, 2025).

The ESB is the newest body investigating crimes related to public finances. It should be noted that, according to the legislators' plan, the launch of this body was intended to eliminate duplication of functions, when illegal activities were investigated simultaneously by the Tax Police, the economic divisions of the Security Service of Ukraine, and the National Police.

The origins of this body date back to 2013, when a Draft Law "On the Financial Investigation Service of Ukraine (Financial Police)" was presented in the spring. In 2014, there was also ongoing legislative and regulatory work. On August 8, 2014, the Cabinet of Ministers approved the Draft Law "On the Fundamentals of Preventing and Combating Economic Offenses", registered in the Verkhovna Rada under No. 4449a, which was withdrawn (Koropatnik, Petkov, 2023).

In 2016-2017, proposals to establish a financial police force and a Financial Investigation Service were rejected (Koropatnik, Petkov, 2023).

On July 2, 2020, a new Draft Law No. 3087-A was registered, authored by D. Hetmantsev, O. Vasylevska-Smahliuk and other deputies from the Servant of the People faction. This bill passed its first reading on 3 September of the same year. The government, led by Denys Shmyhal, committed to abolishing the tax police and creating a new politically independent agency to investigate serious economic and financial crimes in exchange for macro-financial assistance from the EU.

On January 28, 2021, the Verkhovna Rada adopted the Law on the Economic Security Bureau (Draft Law No. 3087-A), and on March 22, this law was signed by V. Zelenskyy.

Thus, the ESB was established on the basis of the Law of Ukraine "On Economic Security Bureau of Ukraine" dated January 28, 2021, which defines its legal status, powers, tasks, and other important issues of its functioning. According to Article 1 of the ESB Law: "It is the central executive body responsible for combating offences that undermine the functioning of the state economy and which performs law enforcement, analytical, economic, informational and other functions." (The Law of Ukraine "On Economic Security Bureau of Ukraine", dated 28.01.2021)

So, the ESB fights financial crimes, protects the economic interests of the state, and investigates economic crimes related to illegal financial transactions, tax evasion, and other offences. The ESB consists of: the Department of Organisational Support; the Department of Information Analysis and Risk Management; the Main Detective Division; the Department of Operational and Technical Measures; the Department of Detectives for Strategic Economic Protection; the Department of Digital Development, Digital Transformation and Digitalisation; the Department of Regime and Secret Work, etc.

2.2. Functional Interaction of the ESB with Other State Bodies as an Agency Ensuring the Financial Security of the State

The fundamental legal principles governing the organisation and activities of the Economic Security Bureau of Ukraine are set out in the provisions of the Law of Ukraine "On Economic Security Bureau of Ukraine" dated January 28, 2021 No. 1150-IX. In accordance with Article 1 of Law No. 1150-IX, the Economic Security Bureau of Ukraine is recognised as the central executive authority responsible for combating offences that undermine the functioning of the state economy (The Law of Ukraine "On Economic Security Bureau of Ukraine", dated 28.01.2021).

It should be noted that, as of today, the Economic Security Bureau of Ukraine has been granted powers to investigate all economic crimes that were previously under the jurisdiction of the National Police of Ukraine, the Security Service of Ukraine, and the tax police of the State Fiscal Service of Ukraine (this special unit has now been liquidated, and the State Fiscal Service of Ukraine was reorganised in 2018) (Maksyuta, 2024).

The activities of the Economic Security Bureau of Ukraine are related to the performance of a specific range of tasks, which are stipulated at the legislative level. In accordance with Article 4 of Law No. 1150-IX, the main tasks of the Economic Security Bureau of Ukraine are as follows:

- 1) Identification of risk areas in the economy through the analysis of structured and unstructured data;

2) assessing risks and threats to the economic security of the state, developing ways to minimise and eliminate them;

3) making proposals for amendments to regulatory and legal acts on eliminating the preconditions for the creation of schemes for illegal activities in the economic sphere;

4) ensuring the economic security of the state by preventing, detecting, stopping and investigating criminal offences that undermine the functioning of the state economy;

5) collecting and analysing information about offences that affect the economic security of the state, and determining ways to prevent them from occurring in the future;

6) planning measures in the field of combating criminal offences falling within its jurisdiction under the law;

7) detection and investigation of offences related to the receipt and use of international technical assistance;

8) preparing analytical conclusions and recommendations for government agencies with a view to improving the effectiveness of their management decisions regarding the regulation of economic relations (The Law of Ukraine "On Economic Security Bureau of Ukraine", dated 28.01.2021).

The functioning of the Economic Security Bureau of Ukraine is not, so to speak, "autonomous", but takes place within the system of state authorities, in particular, the system of state executive authorities. Therefore, for the effective implementation of the above-mentioned regulatory tasks, this state executive authority interacts with other state authorities. It is therefore necessary to pay separate attention to clarifying how this interaction takes place and what exactly it consists of.

Certain issues concerning the interaction between the Economic Security Bureau of Ukraine and other state authorities are addressed in Article 7 of Law No. 1150-IX. In particular, it states that the Economic Security Bureau of Ukraine interacts with state authorities, local self-government bodies, other authorities, enterprises, institutions and organisations, banks and other financial institutions in accordance with the law (The Law of Ukraine "On Economic Security Bureau of Ukraine", dated 28.01.2021).

The law stipulates that the exchange of information, including operational information, and the conduct of joint activities by the Economic Security Bureau of Ukraine and other state bodies that carry out operational and investigative activities in accordance with the law, shall take place in accordance with the procedure determined by joint orders of the Economic Security Bureau of Ukraine and the relevant state bodies (Article 7(2) of Law No. 1150-IX) (The Law of Ukraine "On Economic Security Bureau of Ukraine", dated 28.01.2021).

Thus, electronic information interaction between the Economic Security Bureau of Ukraine, the Ministry of Internal Affairs of Ukraine and central executive bodies, whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Internal Affairs of Ukraine, is carried out in accordance with the Procedure approved by Order No. 342/760 of the Economic Security Bureau, Security Service of Ukraine dated November 22, No. 342/760 (The Order of the Economic Security Bureau of Ukraine "On Approval of the Procedure for Electronic Information Interaction between the Economic Security Bureau of Ukraine, the Ministry of Internal Affairs of Ukraine and Central Executive Bodies, whose Activities are Directed and Coordinated by the Cabinet of Ministers of Ukraine through the Minister of Internal Affairs of Ukraine", 2022). According to its provisions, the subjects of information relations that engage in information interaction are the following: (The Order of the Economic Security Bureau of Ukraine "On Approval of the Procedure for Providing Information by the Economic Security Bureau of Ukraine to Requests from the Ministry of Justice of Ukraine in the Implementation of State Policy in the Area of Seizure of Assets of Persons Subject to Sanctions for the Benefit of the State", 2022):

- 1) Economic Security Bureau of Ukraine;
- 2) Ministry of Internal Affairs of Ukraine;
- 3) State Migration Service of Ukraine;
- 4) National Police of Ukraine;
- 5) State Border Guard Service of Ukraine;
- 6) State Emergency Service of Ukraine.

In turn, the objects of information interaction between these entities are information files, through the exchange of which it takes place. Article 7(3) of Law No. 1150-IX also stipulates that the Economic Security Bureau of Ukraine, in accordance with the procedure established by law, shall have direct, including automated, access to automated information and reference systems, registers and databases (databases) held (administered) by state bodies or local self-government bodies, uses state, including government, means of communication and communications, special communication networks and other technical means (Terekhov, 2022). The specifics of such automated access to information are again established by adopting joint orders (decrees), agreements, protocols, etc. For example, according to Order No. 342/760, in the automated exchange of information in the process of electronic information interaction between the Economic Security Bureau of Ukraine, the Ministry of Internal Affairs of Ukraine and central executive bodies, whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Internal Affairs of Ukraine, these bodies implement organisational and technical measures to ensure the protection of the information being transmitted,

taking into account the degree of restriction of access to it and in accordance with the legislation in the field of information protection (The Order of the Economic Security Bureau of Ukraine "On Approval of the Procedure for Providing Information by the Economic Security Bureau of Ukraine to Requests from the Ministry of Justice of Ukraine in the Implementation of State Policy in the Area of Seizure of Assets of Persons Subject to Sanctions for the Benefit of the State", 2022).

In implementing its statutory tasks, the Economic Security Bureau of Ukraine co-operates with the National Securities and Stock Market Commission. In 2023, these state bodies signed a Memorandum of Co-operation between agencies to combat economic crime and eliminate legislative gaps in regulatory and legal documents governing relations in the field of securities trading.

The main goal of such co-operation is to respond promptly to threats to the economic security of the state. The agreements on co-operation between the Economic Security Bureau of Ukraine and the National Securities and Stock Market Commission concern the following (The Order of the Economic Security Bureau of Ukraine "On Approval of the Procedure for Providing Information by the Economic Security Bureau of Ukraine to Requests from the Ministry of Justice of Ukraine in the Implementation of State Policy in the Area of Seizure of Assets of Persons Subject to Sanctions for the Benefit of the State", 2022):

- 1) Coordination of joint activities to counteract stock market manipulation and other offences in the field of securities trading;

- 2) provision, within the limits of competence, of mutual advisory assistance in identifying new atypical trends in stock market transactions with the approval of appropriate risk markers;

- 3) development of regulatory and legislative initiatives aimed at minimising threats and risks, in particular in the area of preventing and combating the legalisation (laundering) of proceeds from crime in the securities market.

The Economic Security Bureau of Ukraine also co-operates with the State Tax Service of Ukraine in the course of its activities. The specifics of the interaction between these bodies are separately established in the Procedure for the provision of information from the State Register of Individual Taxpayers on the income of individuals by the State Tax Service of Ukraine at the request of the Economic Security Bureau of Ukraine, approved by joint order of the Economic Security Bureau of Ukraine and the Ministry of Finance of Ukraine dated August 31, 2022, No. 206/265 (The Order of the Economic Security Bureau of Ukraine "On Approval of the Procedure for the State Tax Service of Ukraine to Provide Information

from the State Register of Individuals – Taxpayers on the Income of Individuals upon Request from the Economic Security Bureau of Ukraine").

In accordance with paragraph 2 of the general provisions of Order No. 206/265, the subjects of information relations are: 1) the State Tax Service of Ukraine; 2) the Economic Security Bureau of Ukraine. The content of paragraph 3 of the general provisions of Order No. 206/265 allows us to conclude that the object of interaction between these state authorities is information. Order No. 206/265 regulates the specifics of information exchange between the State Tax Service of Ukraine and the Economic Security Bureau of Ukraine, the rules for the preparation and submission by the Economic Security Bureau of Ukraine to the State Tax Service of Ukraine of requests to obtain information from the State Register necessary for the prevention, detection, termination, disclosure and investigation of crimes falling within the competence of the Economic Security Bureau of Ukraine, as well as the preparation and provision of responses to requests to the State Tax Service of Ukraine.

Information exchange between the central offices of the State Tax Service of Ukraine and the Economic Security Bureau of Ukraine is carried out using their information systems through the electronic interaction system of state electronic information resources (The Order of the Economic Security Bureau of Ukraine "On Approval of the Procedure for the State Tax Service of Ukraine to Provide Information from the State Register of Individuals – Taxpayers on the Income of Individuals upon Request from the Economic Security Bureau of Ukraine").

It is important to note that information transmitted for the purposes of interaction between the State Tax Service of Ukraine and the Economic Security Bureau of Ukraine is classified as restricted access (confidential) information. Therefore, when exchanging information, the subjects of information relations implement organisational and technical measures to ensure the protection of the information being transmitted, in accordance with the degree of restriction of access to it (The Order of the Economic Security Bureau of Ukraine "On Approval of the Procedure for the State Tax Service of Ukraine to Provide Information from the State Register of Individuals–Taxpayers on the Income of Individuals upon Request from the Economic Security Bureau of Ukraine").

The Economic Security Bureau of Ukraine interacts with the Ministry of Justice of Ukraine in accordance with the provisions of a joint subordinate regulatory legal act known as Order No. 2690/5/123, which was issued on June 29, 2022 (The Order of the Economic Security Bureau of Ukraine "On Approval of the Procedure for the State Tax Service of Ukraine to

Provide Information from the State Register of Individuals – Taxpayers on the Income of Individuals upon Request from the Economic Security Bureau of Ukraine"). In accordance with the requirements of Order No. 2690/5/123, the Ministry of Justice of Ukraine, with the aim of taking measures to identify and search for assets of individuals and legal entities specified in the relevant decisions of the National Security and Defence Council of Ukraine, including the identification of previously unblocked assets, involves the Economic Security Bureau of Ukraine in the identification and search for such assets by sending a request to the Economic Security Bureau of Ukraine (The Order of the Economic Security Bureau of Ukraine "On Approval of the Procedure for the State Tax Service of Ukraine to Provide Information from the State Register of Individuals – Taxpayers on the Income of Individuals upon Request from the Economic Security Bureau of Ukraine").

In addition to the aforementioned entities, the Economic Security Bureau of Ukraine co-operates with the State Financial Monitoring Service of Ukraine, the Antimonopoly Committee of Ukraine, the State Property Fund of Ukraine, state financial control bodies, tax and customs authorities, as well as other state bodies that exercise state control over compliance with Ukrainian legislation by legal entities and individuals.

2.3. Analytical Indicators of ESB Performance in the State for 2023-2024

In accordance with the approved risk profiles, which include typical patterns of illegal activity, in 2024 ESB analysts created 1,605 analytical products in the form of analyst conclusions on offences affecting the economic security of the state, amounting to 139.8 billion UAH, of which (Report on the activities of the Economic Security Bureau of Ukraine for 2024):

- In response to requests from ESB detective units investigating criminal offences, 772 analytical reports were prepared, amounting to 57.5 billion UAH.
- Planned information and analytical work (identification of existing risks, formalised in

analytical products) – 833 analyst conclusions worth 82.3 billion UAH.

A total of 881 recommendations were sent to state bodies, local self-government bodies, administrators/recipients of budget funds and in the field of sanctions policy for the implementation of measures aimed at preventing budget losses, thanks to which it was possible to prevent losses to the state in the amount of 12 billion UAH, of which:

- Prevented losses to the state amounting to 8.6 billion UAH during tender procedures in the budgetary sphere and non-declaration of budget funds received.
- Prejudiced the distribution of a risky VAT tax credit in the amount of 2.5 billion UAH by cancelling the VAT payer certificate, thereby making it impossible to further use the specified amounts of the limit to form a tax credit and minimise tax liabilities.
- From illegal value added tax refunds – 917.2 million UAH.

The analytical research is presented in Table 1.

By areas of misappropriation of budget funds as a result of illegal VAT refunds from the budget. 27 analytical products were created in the form of analyst conclusions on offences affecting the economic security of the state, totalling 1.2 billion UAH. Seventy-five recommendations on countering illegal VAT refunds were sent to the State Tax Service, which prevented losses to the state amounting to 917.2 million UAH. In the area of assessing threats and risks in the export of agricultural products, 139 analytical products were created in the form of analyst conclusions on violations affecting the economic security of the state, for a total amount of 15.2 billion UAH (Report on the activities of the Economic Security Bureau of Ukraine for 2024).

Recommendations and proposals were formulated and sent to various government agencies for each area.

3. Results and Conclusions

3.1. Identification of Problems and Challenges in ESB Activities under Current Conditions

The challenges and issues associated with ESB

It is important to acknowledge that, despite the numerous advantages of ESB activities, there are

Table 1

Analytical summary of ESB's work for 2023-2024

No.	Work directions	Summary of 2023	Summary of 2024	Deviation
1.	Creation of analytical products, total number (units)	1605	1005	+600
2.	Recommendations sent to the budgetary sphere (units)	564	407	+157
3.	Prevented state losses (billion UAH)	12	8,8	+3,2
4.	Prevented state losses in the budgetary sphere (billion UAH)	8,6	1,5	+7,1
5.	Creation of analytical products in the tax sphere (units) worth 27.7 billion UAH.	995	705	+290
6.	Creation of analytical products in the customs sphere (units) worth 27.7 billion UAH.	253	101	+152

Source: created based on the ESB activity report for 2024 <https://surl.lu/fvqjjb>

currently certain issues that hinder its effective operation. This is especially evident in the protracted process of transferring cases from state financial control bodies that are subject to liquidation. Furthermore, there is a shortage of qualified personnel and insufficient information support, as evidenced by the state of the ESB's official website, which is still under development and being populated with content. The study conducted on the current functioning of the ESB makes it possible to predict that the future challenges for this body will be: staff shortages; insufficiently qualified employees; inefficient functioning; lack of adequate funding for the ESB's activities; imperfect performance of its analytical function; lack of a developed network of territorial divisions; lack of tools for criminal prosecution of persons supplying raw materials from Russia; uncertainty regarding the ESB's interaction with taxpayers for the verification of information outside of criminal proceedings; resistance from business and the public (Gubanov, Sukhovych, 2025).

After analysing information on the appointment and dismissal of employees, as well as the availability of vacancies in the central office of the ESB and its regional offices in 2024 (as of 01.10.2024), there are a significant number of vacancies (central office – 159 vacancies; regional offices – 1060 vacancies) (Official website of the Economic Security Bureau of Ukraine, 2024).

Another problem is staff turnover, as specialists are leaving their jobs. In September 2024 alone, 23 people left the central office and regional branches of the ESB (Official website of the Economic Security Bureau of Ukraine, 2024). Thus, there is currently a shortage of personnel, which will remain a challenge in the future, as a significant number of people of working age are subject to mobilisation, many Ukrainians have left the country, and workers are choosing to work in the private sector, where salaries are higher.

The lack of sufficient personnel poses another future challenge for ESB: the ineffective implementation and exercise of the powers granted by law, due to a lack of personnel to perform these tasks.

Another challenge is the issue of staff qualifications. Financial crimes are often difficult to understand and investigate, so the ESB needs highly qualified specialists. To prevent this, it is necessary to raise the prestige of working at the ESB and ensure appropriate conditions for professional growth.

Another future challenge for the ESB is its analytical function. There is a certain perception that the ESB is an extremely powerful analytical body that can destroy the shadow economy and crime in one fell swoop. However, this perception is somewhat idealistic. This cannot be achieved without

co-operation with all state institutions and fundamental changes in public perception of corruption at all levels, from everyday life to politics. Analytics is essentially a means of diagnosing economic processes in a country: it does not combat violations, but identifies risks and provides an understanding of the situation. According to the ESB law, once a risk has been identified, it must be assessed and a decision made on how to proceed (Gubanov, Sukhovych, 2025).

Currently, the only possible course of action for the ESB is to send letters of recommendation to the relevant state authorities. The ESB cannot directly point out violations to entrepreneurs, but it can inform the supervisory authority of the identified risk, which, in turn, must take action to eliminate or prevent violations. In cases where analytics reveal not just a risk, but evidence of a probable crime, a corresponding analytical document is drawn up and forwarded to a detective for assessment and possible initiation of proceedings.

At present, there are no other mechanisms for responding to identified violations. Therefore, in order to improve efficiency and prevent criminal cases from being opened, ESB recommendation letters should be mandatory for consideration by regulatory authorities. It is also worth expanding the circle of recipients of these letters so that they can be received not only by regulators, but also by entrepreneurs themselves.

The response of regulatory authorities to such letters should be mandatory, which will significantly improve the effectiveness of the ESB (Gubanov, Sukhovych, 2025).

Next, we will consider another future challenge for the ESB – the lack of a network of regional offices. The ESB has been operating for three years, but only nine territorial offices have been established so far. These offices have been established in Vinnytsia Oblast, Volyn Oblast, Kyiv, Kyiv Oblast, Zakarpattia Oblast, Lviv Oblast, Odesa Oblast, Poltava Oblast, and Chernivtsi Oblast. In regions where there is no ESB, almost all economic crimes are investigated by other agencies – mainly the National Police, the Security Service of Ukraine, and the State Bureau of Investigation. Therefore, in the near future, due to the lack of a network of territorial divisions, ESB will not be fully operational (Official website of the Economic Security Bureau of Ukraine, 2024).

Another reason why the ESB cannot yet operate at full capacity is the complex process of establishing this body. Some operational and operational-technical units are not yet fully functional, so detectives are forced to transfer certain investigative actions, both open and covert, to the operational units of the National Police, the Security Service of Ukraine, and the State Border Service to ensure effective crime fighting.

Another future challenge for the ESB is the lack

of adequate funding. Due to military operations and the need to finance the Armed Forces of Ukraine, the state is currently unable to fund the ESB to the extent that it needs. Given that the war is ongoing, this problem will continue to exist in the future.

Another challenge lies in the uncertainty surrounding the ESB's interaction with taxpayers for the purpose of verifying information outside the remit of criminal proceedings. This means that any information about potential tax evasion is grounds for entering data into the Unified Register of Pre-trial Investigations (URPI). Until the taxpayer acquires procedural status within criminal proceedings, they have virtually no legal mechanisms to protect their interests (Gubanov, 2025).

Another challenge in the future is resistance from businesses and the public. The introduction of new approaches to controlling financial transactions may provoke some resistance from business structures and certain groups within the public. In order to avoid conflicts, it is important to ensure open dialogue between government agencies, businesses and civil society, as well as to clearly explain which economic crimes the ESB will control (Olefrenko, 2025).

A promising area for ESB development is improving its analytical capabilities. One of the key tasks of the ESB is to develop its analytical work. Given the current threats facing Ukraine's economy, it is important that this law enforcement agency has access to the latest technologies and large amounts of data that will enable it to detect violations.

The use of analytical systems with artificial intelligence elements will help improve the effectiveness of detecting complex tax evasion schemes and economic crimes.

An important stage in the development of the ESB is co-operation with international organisations and law enforcement agencies in other countries. Effective combating of economic crimes is impossible without close co-operation with financial institutions and regulators of other countries. Establishing international co-operation will help to exchange experience and improve the approach to investigating economic crimes at the global level (Kolodiy, 2024).

Conclusions

Scientific research conducted on certain issues related to the interaction between the Economic

Security Bureau of Ukraine and other state authorities allows us to draw the following conclusions.

In order to implement its legally defined tasks, the Economic Security Bureau of Ukraine co-operates with many government agencies in carrying out its activities. Based on the results of the review and analysis conducted in this study, both legislative acts and subordinate regulatory documents indicate that the system of entities involved in the interaction of the Bureau of Economic Security of Ukraine with other public authorities includes the following institutions: the Bureau of Economic Security of Ukraine; the Ministry of Internal Affairs of Ukraine; the State Migration Service of Ukraine; the National Police of Ukraine; the State Border Guard Service of Ukraine; the State Emergency Service of Ukraine; the National Securities and Stock Market Commission; the State Tax Service of Ukraine; the Ministry of Justice of Ukraine; the State Financial Monitoring Service of Ukraine; the Antimonopoly Committee of Ukraine; the State Property Fund of Ukraine; state financial control bodies; tax and customs authorities; and other state bodies responsible for exercising state control over compliance with the legislation of Ukraine by legal entities and individuals.

The object of interaction between the Economic Security Bureau of Ukraine and the listed state authorities is information, the transfer of which is usually carried out through automated exchange.

The object of interaction between the Economic Security Bureau of Ukraine and the listed state authorities is information, the transfer of which is usually carried out through automated exchange. In particular, these challenges include: staff shortages; insufficient employee qualifications; inefficient functioning; lack of adequate funding for ESB activities; imperfect implementation of analytical functions; lack of a network of territorial divisions; lack of tools for criminal prosecution of persons supplying raw materials from Russia; uncertainty regarding the ESB's interaction with taxpayers for the purpose of verifying information outside the scope of criminal proceedings; resistance from businesses and the public. To ensure the ESB's success, it is necessary to strengthen its analytical capabilities, develop international co-operation and minimise the risks of corruption. Despite these challenges, the ESB has significant potential to ensure Ukraine's economic security.

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