Dmytro V. Viter. Assessing the admissibility and reliability of an expert's conclusion by an investigator in the investigation of crimes in the field of financing targeted social programs. It is emphasized that the general criteria for evaluating an expert's opinion are its relevance, admissibility, reliability and interconnection with other evidence in criminal proceedings on crimes in the field of financing social target programs. The admissibility of an expert's opinion implies compliance with all formal requirements stipulated by law when working with him, as well as with other evidence. It is indicated that admissibility should be attributed only to the form, not touching the content of the evidence, since when assessing an expert's opinion it will be important to establish the correctness of its design and the availability of all the details required by law. It is proved that in order to confirm the admissibility of the expert's opinion, the investigator needs to determine whether the requirements of the procedural law were met with respect to the subject of research, material sources of information, means, techniques and other conditions for obtaining an expert's opinion. In addition, when evaluating the expert's opinion, it must be taken into account that the admissibility of objects examined by the expert also affects its admissibility.

It is emphasized that admissibility, as a property of proof, is closely related to its other property -reliability. A formal reliability assessment is described, which involves checking the sufficiency of the material provided for the study, the source data; correspondence of the number of conclusions to the number of questions posed. The author also focused on assessing the meaning of the expert's opinion, which is aimed at establishing the comprehensiveness, scientific validity, logical sequence, correctness and persuasiveness of the information it contains. When assessing an expert's opinion from the point of view of its reliability, the investigator also evaluates the validity, which includes the completeness, per-suasiveness and objectivity of both the conclusion itself and the expert study conducted. It is separately indicated that the motivation of the expert's conclusion is a component of its reliability and indicates the presence of a logical connection between individual sections or parts of the expert study, intermediate and final conclusions of the examination, which is why the conclusions should logically follow from the expert's research. Also emphasized is the need to assess the expert's competence and competence when assessing the admissibility of an expert's opinion. The detailed characteristic of the mentioned criteria for assessing the expert opinion is given.

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