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Guilt in proceeding in cases of violation of public finance discipline and guilt in law of criminal proceedings

SUMMARY

This article presents the existing perspective of guilt in proceedings regarding the breach of public finance discipline and guilt in criminal proceedings. As the research method, the author analyzes the literature concerning the subject in question, normative material and judicature of the Main Adjudicating Committee. The article attempts to thoroughly evaluate the principle of guilt within the aspect of the aforementioned proceedings with the observance of their similarities and differences.

KEYWORDS: liability for the breach of public finance discipline, guilt in criminal proceedings, circumstances exculpating from liability