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## MULTIFACTOR MODEL CONSTRUCTION OF BUDGET INFRINGEMENT DEPENDENCE

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*Summary. This article is devoted to calculation and construction of multivariable regression models of dependency of the scope of budget violations and ineffective use of budget resources from impacts. Also,*

*is carried out the forecast of budget violations for the next period. The results of the study are presented in conclusions and suggestions.*

**Key words:** *budget code, budget violation, multifactor model, correlation analysis, forecast.*

An important component of social and economic transformations taking place in Ukraine is the budget system reforming, namely the interbudgetary relations. Nowadays the problem of interbudgetary relations in Ukraine is extremely important since the stability of the budget system of the country largely depends on the nature of such relations including the efficiency of budgetary funds use in order to prevent budget infringements. However, the problem in the way of reforming lies is the matter of responsibility for budget infringements and the procedure of inflicting the penalties on them.

Current research shows the planned indices prediction of the infringement amount in the budget sphere of Ukraine based on different combinations of impact values.

The paper also covers the impacts on the amount of infringements in the sphere of public finance. The multifactor model depending on the amount of infringements in the budget sphere of Ukraine is developed and parameters of the model are found.

The scientific article is written with the use of practical materials of the State Statistics Service of Ukraine, the Accounting Chamber of Ukraine. It reflects the use of mathematical modeling techniques in the analysis of the budget infringements dynamics of Ukraine and deepens the existing knowledge of budget infringements.

Result analysis of the control and analytical measures conducted by the Accounting Chamber confirms that the majority of infringements results became systematic and repetitive from year to year.

Therefore, one of the most important matters of the legal basis formation of the participants' responsibility system of the budget process is the development and adoption of a legislative act that is to become the foundation of the system.

It is necessary to resolve the matter of moral and ethical standards of the state financial control bodies and legal principles of liability type's establishments. The development of the clearly regulated rules will create effective conditions for building an effective system of responsibility in Ukraine.

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