

Deeva Tatyana Vladimirovna,

Ph.D. in Economics,

doctoral candidate,

Market Economy Institute of Russian Academy of Sciences (MEI RAS),

Moscow, Russian Federation.

IMPROVING THE EFFICIENCY OF THE PROCESS OF MANAGING TAX REVENUES AND EXPENDITURES OF THE STATE BY IMPROVING THE SYSTEM OF STATE TAX CONTROLLING

The article discusses issues of improving the efficiency of the process of managing tax revenues and state expenditures, describes the composition of tax expenditures and state revenues. The article also provides data on tax expenditures and federal budget revenues, identifies shares by type of tax, and identifies shares for the distribution of tax expenses in the context of the functional classification of expenses. The key aspects for improving the process of budget execution through the introduction of remote tax controlling are highlighted. The blocks included in the remote tax control are reviewed and the improvements for tax administration are characterized. The article also describes what is better for managing tax revenues and expenses using a remote form of tax controlling. The positive effects of the introduction of the tax controlling tool in its improved format — remote.

Keywords. Tax revenues, tax expenses, remote tax controlling, management process, budget.

[2].

[6].

)

. [3] 1,

1.

*

Ù

Ù

« »

[3]

2

2017–2019

2.

2017–2019 .,

	2017	2018	2019
	2 377,2	3 101,7	3 203,2
	7 470,5	8 642,4	10 034,1

[6, 7, 8]

2

2018
2018

30 %

2017

2019

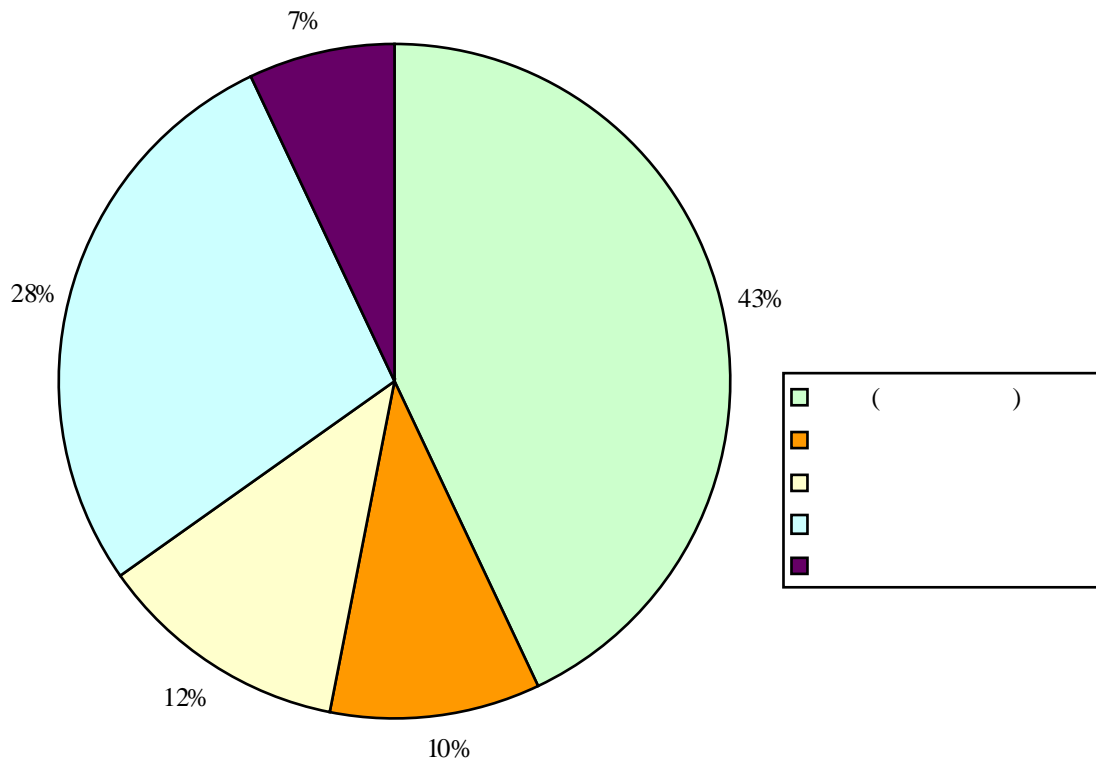
3 %

15

10

2017 , 2019 — 16 %
1 ,

2, 15 %
2018 .
2019 ().



. I.

).

2019 ., % (

, , , 2019 12,5 % 3 956,4 .

2 , ,

2 , 2019 .

« ».

: , , - 2020 - 2

1. «...», 38.03.01 «...»/...», ... — : 38.04.08 - () ... , 2016. — 172 .
2. — 2019. — 12. — .4-7. / . . //
3. — 9 (633). — 2015. — .37-45. / . . //
4. , . . : / . . . — : - . . - ., 2017. — 171 .
5. 31.07.1998 145 – (. 08.06.2020) []/ : www.consultant.ru/document/cons_doc_LAW_19702/c5a5b77bd2e9718ef6faf32c062d3faeff632d8f/ (19.06.2020).
6. []/ : www.minfin.ru/ru/statistics/fedbud/execute/?id_65=80041-yezhegodnaya-informatsiya_ob_ispolnenii_federalnogo_byudzhetadannye_s_1_yanvarya_2006_g. (19.06.2020).
7. 2015 – 2021 []/ : www.minfin.ru/common/gen_html/?id=123007&fld=FILE_MAIN (19.06.2020).
8. 2019 2020 []/ : www.minfin.ru/common/module_router.php?id_57=119695&page_id=523&popup=Y&area_id=57 (19.06.2020).
9. / . . , . . , . . // : . — 2018. — 22 (6). — .39-52.
10. // . . — 2016. — 20, 2 (92). — .6-15. /

SPISOK LITERATURY

1. Barulin S.V. Nalogovyy kontrolling: uchebnik dlya studentov, obuchayushchikhsya po napravleniyam podgotovki 38.04.08 «Finansy i kredit», 38.03.01 «Ekonomika» / S.V. Barulin, Ye.V. Barulina. — Saratov: Saratovskiy sotsial'noekonomicheskiy institut (filial) REU im. G.V. Plekhanova, 2016. — 172 s.
2. Pankov V.V. Transformatsiya instituta audita v usloviyakh primeneniya tsifrovyykh tekhnologiy / V.V. Pankov // Auditor. — 2019. — 12. — S. 4–7.
3. Vasyunina M.L. Sovershenstvovaniye upravleniya dokhodami byudzhetrov v Rossiyskoy Federatsii / M.L. Vasyunina // Finansy i kredit. — 9 (633). — 2015. — S. 37–45.
4. Tkacheva, T.Yu. Byudzheto-nalogovyye mekhanizmy ustoychivogo razvitiya regionov: monografiya / T.Yu. Tkacheva. — Kursk: Yugo-Zap. gos. un-t., 2017. — 171 s.
5. Byudzhetnyy kodeks Rossiyskoy Federatsii ot 31.07.1998 145 – FZ (red. ot 08.06.2020) [Elektronnyy resurs] / Ofitsial'nyy sayt SPS Konsul'tant Plyus. — Rezhim dostupa: www.consultant.ru/document/cons_doc_LAW_19702/c5a5b77bd2e9718ef6faf32c062d3faeff632d8f/ (data obrashcheniya 19.06.2020).
6. Yezhegodnaya informatsiya ob ispolnenii federal'nogo byudzheta [Elektronnyy resurs] / Ofitsial'nyy sayt Ministerstva finansov RF. — Rezhim dostupa: www.minfin.ru/ru/statistics/fedbud/execute/?id_65=80041-yezhegodnaya_informatsiya_ob_ispolnenii_federalnogo_byudzheta_dannye_s_1_yanvarya_2006_g (data obrashcheniya 19.06.2020).
7. Nalogovyye raskhody Rossiyskoy Federatsii 2015 – 2021 [Elektronnyy resurs] / Ofitsial'nyy sayt Ministerstva finansov RF. — Rezhim dostupa: www.minfin.ru/common/gen_html/?id=123007&fld=FILE_MAIN (data obrashcheniya 19.06.2020).
8. Osnovnyye napravleniya byudzhetnoy, nalogovoy i tamozhenno-tarifnoy politiki na 2018 god i na planovyy period 2019 i 2020 godov [Elektronnyy resurs] / Ofitsial'nyy sayt Ministerstva finansov RF. — Rezhim dostupa: www.minfin.ru/common/module_router.php?id_57=119695&page_id=523&popup=Y&area_id=57 (data obrashcheniya 19.06.2020).
9. Tsvetkov V.A. Sovershenstvovaniye nalogooblozheniya sub'yektov malogo predprinimatel'stva agropromyshlennogo sektora / V.A. Tsvetkov, O.D. Protsenko, M.N. Dudin, N.V. Lyasnikov // Finansy: teoriya i praktika. — 2018. — 22 (6). — S. 39–52.
10. Tsvetkov V.A. Pyat' problem ekonomicheskoy bezopasnosti i ekonomicheskogo rosta v sovremennoy Rossii / V.A. Tsvetkov // Vestnik Finansovogo universiteta. — 2016. — Tom 20, 2 (92). — S. 6–15.
11. Yur'yeva A.A. Razvitiye informatsionnogo obshchestva kak usloviye formirovaniya innovatsionnoy ekonomiki / A.A. Yur'yeva // Problemy rynochnoy ekonomiki. — 2016. — 3. — S. 14–20.

25 2020

30 2020