

« ... »,
 ,
 ,
 (),
 ,

Blazhevich Oleg Georgievich,
 Ph.D. in Economics, Associate Professor,
 Associate Professor of the Department of Finance and Credit,
 Institute of Economics and Management,
 V.I. Vernadsky Crimean Federal University,
 Simferopol, Russian Federation.

Safonova Natalia Sergeevna,
 Master of Finance,
 Specialist,
 Department of Risk Management,
 RNCB Bank (PAO),
 Simferopol, Russian Federation.

COMPREHENSIVE ASSESSMENT OF THE FORMATION OF THE REVENUE SIDE OF THE STATE BUDGETS

The study of the formation of the revenue side of state budgets is quite relevant, since in modern conditions the impact of internal and external factors on the financial sector is dynamic, which necessitates improving the methodology for assessing the formation of the budget and its subsequent use, the extent to which the revenue base is optimally formed depends, to what extent the state will be able to fulfill its obligations and programs.

The article provides a comprehensive assessment of the formation of the revenue side of the federal budget, the consolidated budget of the Russian Federation and state extra-budgetary funds, as well as an assessment of the formation of tax revenues of the Russian Federation. Based on the results obtained, the authors propose a number of measures aimed at increasing the revenue side

I.

2018–2022 *

	2018	2019	2020	2021	2022	-
1	2	3	4	5	6	7
	1,2893	1,0378	0,9272	1,3508	1,1004	>1
-	1,2021	1,0583	0,9673	1,2595	1,1030	
-	4365,46	734,44	-1469,72	6567,29	2538,01	
-	6273,65	2177,25	-1291,89	9912,69	4955,8	
	1,2801	1,0702	0,8951	1,4077	1,1535	>1
-	1,1925	1,0775	0,9532	1,2786	1,1180	
(-)	3101,4	995,2	-1591,8	5535,5	2933,2	
, - (-)	1,4930	1,0108	0,6573	2,0450	1,5153	>1
(-)	1,1021	1,0923	1,0146	1,0884	1,0420	>1
(-)	1,1852	1,0961	0,9732	1,3257	1,1021	>1
	1,2801	1,0702	0,8951	1,4077	1,1535	>1
-	1,2514	0,9571	0,8304	1,4059	1,0335	
-	3101,4	995,2	-1591,8	5535,5	2933,2	
-	1228,53	-262,61	-992,53	1972,72	228,96	
	1,2667	0,9522	0,7400	1,2450	0,8756	>1
-	1,1358	0,9706	0,8508	1,1372	0,9409	

1	2	3	4	5	6	7	8
/		14,091	9,779	-21,916	2,073	-11,840	-10 % +10 %
, %	-	8,134	5,356	-11,248	2,173	-3,971	
(2,639	1,801	-3,811	0,388	-2,147	1 % – 3 %
, %	-	2,923	1,930	-3,992	0,773	-1,374	
		116,403	110,839	82,024	102,117	89,413	97 % – 103 %
, %	-	95,836	108,854	105,659	89,889	102,221	
		30,281	31,637	37,098	31,144	30,243	35 %
, %	-	58,324	51,947	52,821	63,825	53,743	
		0,7285	0,7513	0,7253	0,7558	0,7923	
-	-	0,8328	0,8479	0,8355	0,8482	0,8597	
		0,1873	0,1842	0,1739	0,1869	0,1813	
-	-	0,3593	0,3604	0,3549	0,3557	0,3459	
		1,1401	0,9833	0,9440	1,0749	0,9703	
-	-	1,0630	1,0029	0,9848	1,0022	0,9726	
		132177,5	137076,1	120345,8	171660,7	189467,7	
-	-	253397,2	268080,2	251617,4	327336,4	359793,4	
		5,2403 %	5,6306 %	4,9686 %	7,4571 %	4,3806 %	0 % – 20 %

*

[14–18]

9912,69

25,946 %.

2022

2020 2021 2018-2021
 2020 2022 2021
 72-80%, — 83-86%.
 2019 2020
 2018-2021 (,), 2022 2021
 2022 , . . . 2022 2021 2018-
 2018-2021 2022 2021 2018-2021
 2018-2021 2022 2021 2022
 (12,1 . . .). (12,7 . . .).
 9,4 . . .
 2020 2018-2020 , 2021
 — 2020 2021 2021 ,
 2021 .
 , 2020-2022 2018-2020
 2022 , — 2020
 2020 2021

2019 2020
 2018 2017 2021 2020
 2020 2019
 2018 — 2021
 2018, 2019 2021 / 2020 2022 — -3% +3
 2020 -3,811%,
 , -3,992%.
 +10% 2019 2021 -10%
 : 2020
 — 2021 ,
 2,073% 2,173%
 , —11,248% , -21,916%,
 2021 2018
 2020 2022
 2018 ,
 1,16 (—1,09),
 2020 82 (—89,9).
 2018–2020 , 2020–2022
 2020
 0,3024.
 5 2022
 2022
 50
 : , , -2024- 2

2021 .

0,6383, . . . 63,825 %

2019 0,5195.

0,8597 0,7253-0,7923 (0,8328-

2020 2019 2020

72,5 % 2018 ,

83,5 % 2022 ,

(, , 0,3459-0,3604).

(2020 2019 2020

) 2021 ,

, 2019 2018 2021 , 2020

, 2020 2019

2018-2022 2020

, — 2022 2018 ,

2022 .

2019

2020 2019 ,

, 2022 ,

2020 2020 2019

2022 , 1 (359,8 . . .

189,5). 2020 ,

2021 2020 2021 2022

2018-2020 ,

2022

2020

2022

2022 — 2020

2019

2018

2019—2021

2021

2019

2021

0,686–1,589 %.

2018–2022

1,7 %.

2022 — 2020

— 0,9508 (2021) 0,9774 (2018) .

0,0013–0,0025.

2021 ()

— 2019 () . 2021

2019 —

2018–2022

3.

2021

1,6388, — 1,3252. 8

3.
2018–2022 *

	2018	2019	2020	2021	2022
-	1,2518	0,5718	0,1510	1,6388	0,8041
-	0,9390	0,9685	0,8657	1,0127	0,9877
-	1,0862	0,7818	0,5294	1,3073	0,9013
-	1,1038	0,7428	0,4990	1,3252	0,8764
-	0,9801	0,9718	0,9096	1,0234	1,0098
-	1,0419	0,8573	0,7043	1,1743	0,9431

*

2018
1,2518 (— 1,1038). , 2021 , 8

2022 2019
, 2020
2022
0,8041 (— 0,8764). 2 (1
(), 7). , 6—
, 2022
— ,

2019
0,5718 (— 0,7428).

2019 , , 2022 , 1

2019 (2022)

2020
0,1510(—0,4990).

3 2

2021 2018
2018-2022
2022 2019 , 2020

2019

2021 (2022)

2021
1,0127(—1,0234).

1— 7

2022
1,0098.

4— .2 4

1.

0,9877. 4 2022 , (

2) 5—

/

2019 2018
2022 . 2018
(—0,9801), 2019—0,9685(0,9390
—0,9718).

4.
2018-2022 *

	2018	2019	2020	2021	2022
	1,0585	0,6246	-0,2850	1,8181	1,1000
	0,9757	1,0993	0,9922	0,9524	1,0140
-	1,0033	0,9411	0,5664	1,2410	1,0427

*

2021, 2022 2018

1.

2021 (1,8181).

4

2021

2020

2022
2

1,1000.

, 2—

2018
3

1,0585.

, 1—

2019 2020

2020

1,

[20, .217].

»

» [21, .153].

40 %- 5 . . (130 40 %
1,1 . .).
(60-70 %
).
« »:

1. . . . // : , , .—2016.— 4(41).—
.5–13.—EDN ZWQHJP.
2. , . . . / . . . // -
: , , .—2020.— 2(51).— .14–20.—DOI 10.37279/2312-5330-2020-2-14-
20.—EDN WHPGXW.
3. , . . . : /
. . . . // : , , .—2022.— 3(60).— .5–18.—
EDN WGZIQC.
4. , . . . , // -
: , .—2019.— .7, 12(96).— .65–71.—EDN BLPYWY.
5. , . . . / . . . // -
/ . . . // : , , .—2020.— 2(59).— .22–29.—
EDN IQSPVJ.
6. , . . . / . . . , . . . //
(. . . .) .—2016.— .7, 3(27).— .167–171.—DOI 10.18184/2079-
4665.2015.7.3.167.171.—EDN WMCJGD.
7. , . . . // : , , .—2019.— 2(47).—
.65–74.—EDN IBLTLS.
8. , . . . / . . . // .—2022.— 213.—
.54–58.—DOI 10.14451/1.213.54.—EDN TLRASQ.
9. , . . . :
/ . . . // , , .—2020.—
14.— .36–47.—EDN QKIKNM.
10. , . . . ()
. . . . 6: .—2022.— 3.— .43–62.—EDN ZHDFQC.
11. , . . . :
/ . . . , . . . // (. . . .) .—2022.— .13,
4.— .681–697.—DOI 10.18184/2079-4665.2022.13.4.681-697.—EDN VPAAEIA.
12. /—URL: www.consultant.ru/document/cons_doc_LAW_19702/ (:12.12.2023).
13. , . . . // : , , .—2023.— 2(63).—
.5–23.—EDN NIOQEE.
14. « . . . ». — URL:
www.budget.gov.ru/ (:04.12–08.12.2023).
15. .—URL: minfin.gov.ru/ (-
:04.12–08.12.2023).
16. .—URL: www.nalog.gov.ru/rn77/ (:
04.12–08.12.2023).
17. . — URL: customs.gov.ru/ (:
04.12–08.12.2023).
18. .—URL: cbr.ru/ (:04.12–08.12.2023).

19. SWOT analysis as an effective tool for identification of the strengths and weaknesses of the state's financial security system / M. N. Dudin, D. D. Burkaltseva, O. G. Blazhevich [et al.] // *International Journal of Engineering and Technology(UAE)*. — 2018. — Vol. 7, No. 3.14. — P. 291-299. — DOI 10.14419/ijet.v7i3.2.14422. — EDN YBJTWX.
20. — 2018. — 1. — .217–223.
21. / ,
- // : . — 2018. — 12-1. — .151–157.
22. : // . — 2023. — 15, 2. — .8–26.

СПИСОК ЛИТЕРАТУРЫ

1. Vorobyova, E. I. Otsenka byudzhetykh vozmozhnostey otdel'nykh regionov Yuzhnogo federal'nogo okruga Rossiyskoy Federatsii / E. I. Vorobyova // *Nauchnyy vestnik: finansy, banki, investitsii*. — 2016. — 4(41). — S. 5–13. — EDN ZWQHJP.
2. Deyeva, T. V. Povysheniye effektivnosti protsessa upravleniya nalogovymi dokhodami i rashkodami gosudarstva putem sovershenstvovaniya sistemy gosudarstvennogo nalogovogo kontrollinga / T. V. Deyeva // *Nauchnyy vestnik: finansy, banki, investitsii*. — 2020. — 2(51). — S. 14–20. — DOI 10.37279/23125330202021420. — EDN WHPGXW.
3. Dzhahal, A. K. Byudzhelnaya sistema Respubliki Krym: analiz ustoychivosti i rezul'tativnosti / A. K. Dzhahal, Ye. A. Maslich // *Nauchnyy vestnik: finansy, banki, investitsii*. — 2022. — 3(60). — S. 5–18. — EDN WGZJQC.
4. Kaloyeva, A. N. Problemy formirovaniya nalogovykh postupleniy federal'nogo byudzheta, byudzhetov sub'yektov Federatsii i munitsipal'nykh obrazovaniy / A. N. Kaloyeva, B. A. Zaseyeva, Z. M. Dzoblayev // *Ekonomika i upravleniye: problemy, resheniya*. — 2019. — T. 7, 12(96). — S. 65–71. — EDN BLPYWY.
5. Kremrovaya, N. L. Otsenka deystvuyushchey praktiki byudzhetnogo prognozirovaniya dokhodov regional'nykh byudzhetov / N. L. Kremrovaya // *Nauchnyy vestnik: finansy, banki, investitsii*. — 2020. — 2(59). — S. 22–29. — EDN IQSPVJ.
6. Krylova, Ye. B. Transformatsiya podkhodov k otsenke effektivnosti rashkodovaniya byudzhetykh sredstv na obshcheye obrazovaniye v khode yego reformirovaniya / Ye. B. Krylova, M. A. Simakina, A. V. Frygin // *MIR (Modernizatsiya. Innovatsii. Razvitiye)*. — 2016. — T. 7, 3(27). — S. 167–171. — DOI 10.18184/20794665.2015.7.3.167.171. — EDN WMCJGD.
7. Lunyakova, N. A. Otsenka urovnya byudzhetnoy tsentralizatsii i pereraspredeleniya dokhodov v finansovoy sfere / N. A. Lunyakova, O. V. Lunyakov // *Nauchnyy vestnik: finansy, banki, investitsii*. — 2019. — 2(47). — S. 65–74. — EDN IBLTLS.
8. Nechayev, A. A. Analiz rezul'tativnosti gosudarstvennogo upravleniya dokhodami byudzheta v razreze struktury dokhodov byudzheta Rossiyskoy Federatsii / A. A. Nechayev // *Ekonomicheskkiye nauki*. — 2022. — 213. — S. 54–58. — DOI 10.14451/1.213.54. — EDN TLRASQ.
9. Polovtsev, M. V. Modelirovaniye mestnykh byudzhetov Respubliki Belarus': porogovyye znacheniya statey i drugiyey parametry byudzheta / M. V. Polovtsev // *Ekonomika, modelirovaniye, prognozirovaniye*. — 2020. — 14. — S. 36–47. — EDN QKIKNM.
10. Sergeyev, L. I. Kodometricheskoye obobshcheniye razdelov (podrazdelov) i tsifrovizatsiya finansirovaniya zatrat glavnykh rasporyaditeley byudzhetykh sredstv / L. I. Sergeyev, D. L. Sergeyev // *Vestnik Moskovskogo universiteta. Seriya 6: Ekonomika*. — 2022. — 3. — S. 43–62. — EDN ZHDFQC.
11. Fedorova, I. Yu. Finansovaya ustoychivost' mestnykh byudzhetov v krizisnyye periody: problemy i puti resheniya / I. Yu. Fedorova, A. V. Frygin // *MIR (Modernizatsiya. Innovatsii. Razvitiye)*. — 2022. — T. 13, 4. — S. 681–697. — DOI 10.18184/20794665.2022.13.4.681697. — EDN VPAEIA.
12. Byudzhetnyy kodeks Rossiyskoy Federatsii / Konsul'tant Plyus. — URL: www.consultant.ru/document/cons_doc_LAW_19702/ (data obrashcheniya: 12.12.2023).
13. Blazhevich, O. G. Sushchnost' gosudarstvennogo byudzheta i metodika otsenki formirovaniya yego dokhodnoy chasti / O. G. Blazhevich, N. S. Safonova // *Nauchnyy vestnik: finansy, banki, investitsii*. — 2023. — 2(63). — S. 5–23. — EDN NIOQEE.
14. Yedinyy portal byudzhetnoy sistemy Rossiyskoy Federatsii «Elektronnyy byudzhets». — URL: www.budget.gov.ru/ (data obrashcheniya: 04.12–08.12.2023).
15. Ofitsial'nyy sayt Ministerstva finansov Rossiyskoy Federatsii. — URL: minfin.gov.ru/ (data obrashcheniya: 04.12–08.12.2023).
16. Ofitsial'nyy sayt Federal'noy nalogovoy sluzhby. — URL: www.nalog.gov.ru/rn77/ (data obrashcheniya: 04.12–08.12.2023).
17. Ofitsial'nyy sayt Federal'noy tamozhennoy sluzhby. — URL: customs.gov.ru/ (data obrashcheniya: 04.12–08.12.2023).

18. Ofitsial'nyy sayt Tsentral'nogo Banka Rossii. — URL: cbr.ru/ (data obrashcheniya: 04.12–08.12.2023).

19. SWOT analysis as an effective tool for identification of the strengths and weaknesses of the state's financial security system / M. N. Dudin, D. D. Burkaltseva, O. G. Blazhevich [et al.] // International Journal of Engineering and Technology(UAE). — 2018. — Vol. 7, No. 3.14. — P. 291–299. — DOI 10.14419/ijet.v7i3.2.14422. — EDN YBJTZX.

20. Kosov M. Ye. Problemy i puti sovershenstvovaniya formirovaniya dokhodov federal'nogo byudzheta / M. Ye. Kosov // Vestnik Moskovskogo universiteta MVD Rossii. — 2018. — 1. — S. 217–223.

21. Ismagilov A.N. Poisk rezervov rosta dokhodov federal'nogo byudzheta / A.N. Ismagilov, N.S. Shmigol' // Ekonomika i biznes: teoriya i praktika. — 2018. — 121. — S. 151–157.

22. Kosov M.Ye. Federal'nyy byudzhet i byudzhethnologovaya politika gosudarstva: makroekonomicheskaya adaptatsiya do 2025 goda / M. Ye. Kosov, A. Yu. Chalova, R. G. Akhmadeyev, Ye. V. Golubtsova // Finansovyy zhurnal. — 2023. — T. 15, 2. — S. 8–26.

30 2024

5 2024