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## 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 %<br>+10 %  |
| , % | - | 8,134    | 5,356    | -11,248  | 2,173    | -3,971   |                 |
| (   |   | 2,639    | 1,801    | -3,811   | 0,388    | -2,147   | 1 % –<br>3 %    |
| , % | - | 2,923    | 1,930    | -3,992   | 0,773    | -1,374   |                 |
|     |   | 116,403  | 110,839  | 82,024   | 102,117  | 89,413   | 97 % –<br>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 % –<br>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  
 2020 2022 2021 2021  
 — 2020 2021 2022 2021  
 , 2020-2022 2018-2020  
 2022 , — 2020  
 2020 2021

2019 2020

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% 2020 -

-11,248% -21,916%, 2021 2018 . -

2020 2022 2018, 2019 2021 , , -

2020 1,16 ( 2018 —1,09 ), —

82 ( —89,9 ).

2018–2020 , 2020–2022 2020 . -

5 0,3024. 2022 . 2022

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 ,

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, 2020 2019

2018-2022 2020

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2022 .

2019

2020 2019 , ,

, 2022 ,

2020 2020 2019

2022 , 1 (359,8 . . .

189,5 ). 2020 , 2021 2022

2021 2020 2021 2022

2018-2020 ,

0-20%.

2018-2022

3,5-7,5%

2020

2022

2022

2020

2018

2021

2020

2018-2022

2.

2021

2020 ( 8894,23 2018

2017 ( 5017,26 . ).

— 2020 2020 2019 ( 1568,54 . ).

2020 2019

2022 2021

2021 ( 4275,72 . ).

2020 ( 4240,26 . ).

— 2020 2019 ( 2115,57 . ).

2021 2020 ( 2694,1 . ).

— 2020 2019

( 228,1 . ).

2021 2020 ( 732,2

2020 2019 ( 118,9 . ).



2.

2018–2022

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|        | 2018    | 2019    | 2020     | 2021    | 2022    | -               |
|--------|---------|---------|----------|---------|---------|-----------------|
| -      | 5017,26 | 2409,20 | -1568,54 | 8894,23 | 4815,59 |                 |
| ,<br>- | 2016,58 | 66,15   | -2115,57 | 4240,26 | 4275,72 |                 |
| -<br>- | 692,9   | 690,3   | 118,9    | 732,2   | 378,9   |                 |
|        | 1211,9  | 745,2   | -228,1   | 2694,1  | 1119,5  |                 |
|        | 0,2992  | 0,3055  | 0,2965   | 0,3017  | 0,2974  |                 |
| , %    | 102,265 | 103,550 | 105,742  | 105,025 | 104,388 | 100 %           |
| , %    | 90,627  | 90,382  | 89,951   | 91,461  | 98,996  | 95 % –<br>100 % |
| , %    | 27,119  | 27,614  | 26,669   | 27,591  | 29,440  |                 |
|        | 16,1701 | 23,1016 | 17,4386  | 14,9402 | 18,0325 |                 |
| ) ( -  | 1,117   | 0,989   | 0,686    | 1,014   | 1,589   | 0 % –<br>1,7 %  |
|        | 0,9774  | 0,9597  | 0,9534   | 0,9508  | 0,9535  |                 |
| -      | 0,0020  | 0,0013  | 0,0019   | 0,0025  | 0,0019  |                 |

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[14–18]

0,2965–0,3055.

2022 2021 2020 2019

0,2965–0,3055. 2020 2019

(0,3055), 2022 (0,2974). 2020 (0,2965).

102,265–105,742 %

2020 — 2018

2022

2022

2020

2022  
— 2020

2019

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 |

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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—

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2019 2018 , 2022 . 2018 0,9390

( —0,9801), 2019—0,9685( —0,9718).

|      |   |       |             |           |      |             |   |
|------|---|-------|-------------|-----------|------|-------------|---|
| 2018 | — | 2019  | /           | ,         | 2018 | —           | , |
| 2018 | — | 2019  | .           | ,         | 2019 | —           | , |
|      |   | 2020  | 0,8657 (    | —0,9096). |      |             |   |
|      |   |       | /           | /         |      |             |   |
|      |   | 2021  | ,           | .         |      |             |   |
| 2022 | ) | 2     | (2021, 2022 | )         | 3    | (2018, 2020 |   |
|      |   |       | 2           | (2019     | 2022 | )           |   |
|      |   | 2021  | .           | .         |      |             |   |
| 2018 | . |       | ,           | .         |      |             |   |
|      | — |       | ,           | ,         |      |             |   |
| 2022 |   |       | .           | .         |      |             |   |
|      |   |       |             | —         |      |             |   |
|      |   | (2019 | 2020        | ,         |      | 2022        | ) |
|      |   |       |             | ,         |      |             |   |
|      |   | 2021  | 2018        | .         |      |             |   |
|      |   |       |             | .         |      |             |   |
|      |   |       | ,           | ,         |      |             |   |

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 |

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2021, 2022 2018

1.

2021 (1,8181).

4

2021

2020

2022  
2

1,1000.

, 2—

2018  
3

1,0585.

, 1—

2019 2020

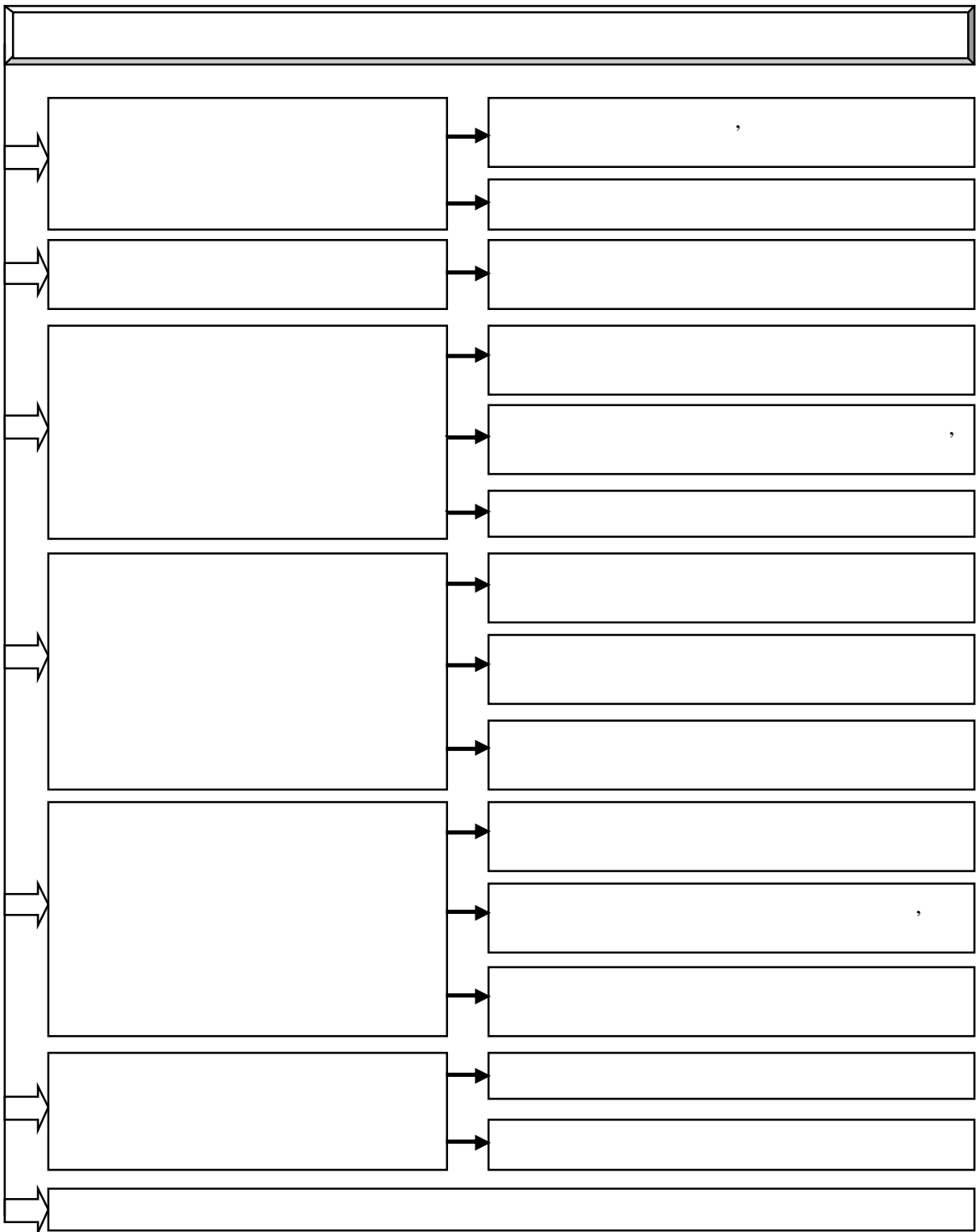
2020

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[20, .217].

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» [21, .153].

40 %-

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1,1

130

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40 %

(60-70 %

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.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.
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.65–74.—EDN IBLTLS.
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.54–58.—DOI 10.14451/1.213.54.—EDN TLRASQ.
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