

Buychik, A., & Gontar, N.N. (2022). Analysis of the regional budget of the subject of the Russian Federation on the example of St. Petersburg. *Actual Issues of Modern Science. European Scientific e-Journal*, 22, 32-47. Ostrava: Tuculart Edition, European Institute for Innovation Development.

Буйчик, А., Гонтарь, Н.Н. (2022). Анализ регионального бюджета субъекта Российской Федерации на примере Санкт-Петербурга. *Actual Issues of Modern Science. European Scientific e-Journal*, 22, 32-47. Ostrava: Tuculart Edition, European Institute for Innovation Development. (на англ.)

DOI: 10.47451/ecn2022-10-05

The paper will be published in Crossref, ICI Copernicus, Academic Resource Index ResearchBib, J-Gate, ISI International Scientific Indexing, Zenodo, OpenAIRE, BASE, LORY, LUASA, ADL, eLibrary, and WebArchive databases.



Alexander Buychik, Doctor of Science in Economics, PhD of Social and Political Sciences, Director for Sciences, Tuculart Holding. Ostrava, Czech Republic. ORCID: 0000-0002-2542-4198, ResearcherID: AEV-6125-2022.

Nina N. Gontar, Associate Professor, Candidate of Sciences in Jurisprudence (PhD), Department of Public and Municipal Administration, Northwestern Institute of Management, Russian Academy of National Economy and Public Administration. St. Petersburg, Russia.

Analysis of the regional budget of the subject of the Russian Federation on the example of St. Petersburg

Abstract: The analysis of the budget of large urban systems is an important component of the general analysis of the state of the state economy. More than 5,376 million citizens officially live in St. Petersburg. Taking into account temporary residents and those who come to work from the suburbs, this number increases to 6.5 million people. The turnover of organisations in St. Petersburg by the end of 2021 amounted to more than 21,382 billion rubles, which is second only to the turnover of organisations in Moscow, one of the largest cities in the world. Retail trade turnover in January-December 2021 amounted to 1,875.4 billion rubles, which amounted to 4.78% of the retail trade turnover in the entire Russian Federation. The study purpose was to analyse the regional budget of the subject of the Russian Federation on the example of St. Petersburg. Analytical, logical, historical, comparative, and statistical research methods were applied to achieve the set goal and solve the problems. The study used both legislative and statistical material, as well as analytical work of researchers in statistics. The result of the study was an assessment of its financial stability using the V.V. Ivanov's method. This material will be useful for analysts, scientists, researchers and students working in the field of economic statistics and strategy and also to analyse the changes in the economy of St. Petersburg in the conditions of sanctions pressure.

Keywords: annual city budget, budget code, expenditure obligations, state internal debt, St. Petersburg.



Александр Буйчик, доктор экономических наук, PhD социальных и политических наук, директор по науке, Tuculart Holding. Острава, Чехия. ORCID: 0000-0002-2542-4198, ResearcherID: AEV-6125-2022.

Нина Николаевна Гонтарь, доцент, кандидат юридических наук, кафедра государственного и муниципального управления, Северо-Западный институт управления, Российская Академия народного хозяйства и государственной службы. Санкт-Петербург, Россия.

Анализ регионального бюджета субъекта Российской Федерации на примере Санкт-Петербурга

Аннотация: Анализ бюджета крупных городских систем является важным компонентом общего анализа состояния экономики государства. В Санкт-Петербурге официально проживает более 5,376 миллионов граждан. С учетом временно проживающих и тех, кто приезжает на работу с пригородов, это количество возрастает до 6,5 миллионов человек. Оборот организаций Санкт-Петербурга по итогам 2021 года составил более 21382 млрд. рублей, что уступает только обороту организаций Москвы, одного из крупнейших городов мира. Оборот розничной торговли за январь-декабрь 2021 года составил 1875,4 млрд. руб., что составило 4,78% от оборота розничной торговли во всей Российской Федерации. Целью исследование было проанализировать региональный бюджет субъекта Российской Федерации на примере Санкт-Петербурга. Для достижения поставленной цели и решения задач были применены аналитический, логический, исторический, сравнительный и статистический методы исследования. В ходе исследования был использован как законодательный и статистический материал, так и аналитические работы исследователей в области статистики. Итогом исследования стало проведение оценки его финансовой устойчивости по методу В.В. Иванова. Данный материал будет полезен для аналитиков, учёных, исследователей и студентов, работающих в области экономической статистики и стратегии, а также для анализа изменений экономики Санкт-Петербурга в условиях санкционного давления.

Ключевые слова: бюджетный кодекс, государственный внутренний долг, годовой городской бюджет, расходные обязательства, Санкт-Петербург.



Introduction

The analysis of the budget of large urban systems is an important component of the general analysis of the state economy. In the Russian Federation for 2022 there are 15 cities with a population of more than 1 million people. Only two cities of these, Moscow and St. Petersburg, have a population of more than 2 million people. However, the total number of citizens, who live in these two megacities, is approximately from 12.7 to 14.5% of the total number of citizens of the Russian Federation. Consequently, the economic and legal model of development of each of these megapolis has great importance for describing the strategic vector of state development.

More than 5,376 million citizens officially live in St. Petersburg (*The results of the socio-economic development of St. Petersburg..., 2022:14*). Taking into account temporary residents and those, who come to work from the suburbs, this number increases to 6.5 million people. The turnover of St. Petersburg organisations by the end of 2021 amounted to more than 21382 billion rubles (*The results of the socio-economic development of St. Petersburg..., 2022:3*), which is second only to the turnover of organisations in Moscow, one of the largest cities in the world. Retail trade turnover in January-December 2021 amounted to 1875.4 billion. rubles, amounted to 4.78% of retail trade turnover in the entire Russian Federation (*Retail trade turnover in the Russian Federation..., 2022*).

The purpose of the study was to analyse the regional budget of the Russian Federation's subject on the example of St. Petersburg.

Based on the purpose of the study, the following tasks were developed and solved:

- monitor the legal framework and reports on the results of the St. Petersburg economic development;
- consider the St. Petersburg budget;

- analyse the main tax and non-tax sources of city budget revenues;
- analyse the main cost items of the city budget.

Analytical, logical, historical, comparative, and statistical research methods were applied to achieve the set goal and solve the problems.

The study used both legislative and statistical material, as well as analytical work of researchers in statistics.

This material will be useful for analysts, scientists, researchers, and students working in the field of economic statistics and strategy.

The results of the study

According to articles 11-12 of the Budget Code of the Russian Federation (*Budget Code of the Russian Federation No. 145-FZ, 1998*) (hereafter – RF’s BC), the budgets of the subjects of the Russian Federation (hereinafter – the budgets of the RF’ subjects or regional budgets) are developed and approved in the form of laws of the Russian Federation’ subjects for the fiscal year, which lasts from January 1 to December 31.

In accordance with article 14 of the RF’s BC, each RF’s subject has its own budget and the budget of the territorial state extra-budgetary fund. They are intended to fulfill the expenditure obligations of the RF’s subject. The use by the state authorities of the RF’s subjects of other forms of education and spending of funds to fulfill expenditure obligations of the RF’s subjects is prohibited.

The budgets of the RF’s subjects are compiled by items of expenditure and revenues according to the Russian Federation’s budget classification, the principles of formation of which are set out in articles 18-21, 23-23.1 of the RF’s BC (*Budget Code of the Russian Federation No. 145-FZ, 1998*) and specified by the order on the procedure for the formation and application of codes of the budget classification of the Russian Federation, their structure and principles of appointment (*Order of the Ministry of Finance of the Russian Federation No. 85n, 2019*).

The current St. Petersburg budget has been compiled for a three-year perspective – for 2022 and for the 2023 and 2024 planning period. The budget was approved by the Law of St. Petersburg, which was adopted in the second reading on November 25, 2021 (*The Law of St. Petersburg No. 558-119, 2021*). Article 1 of this law sets out the main budget indicators for 2022-2024. For 2022, the St. Petersburg budget revenues and expenditures are projected in the amounts of 890.76 billion rubles and 971.51 billion rubles, respectively (the starting version of the previous year budget included amounts of 651.69 billion rubles and 741.35 billion rubles) (*Table 1*).

The St. Petersburg budget revenue part for 2022-2024 is given in the annex to the Law of St. Petersburg No. 558-119 (*Figure 1*), the analysis of which shows that the main share of revenues is consistently tax revenues – more than 91%; non-tax revenues provide about 5% of budget revenues, and more than 3% of regional revenues comes from gratuitous receipts. Attribution of revenue items to tax and non-tax revenues, as well as gratuitous receipts is determined by part 2-4 of article 41, article 55-57 of the RF’s BC. Data on the volume and structure of the St. Petersburg budget revenue part are given in the appendix (*Table 2; Figure 1*).

The main sources of city budget tax revenues include taxes on the revenues of individuals and on the organisations’ profits, as well as tax levied in connection with the application of the

simplified taxation system. In the medium term, it is planned to increase revenues tax revenues in absolute terms from 645.9 billion rubles in 2022 to 777.4 billion rubles in 2024, with the relative invariance of the share of the article in the total amount of tax revenues – 79.4% in 2022, 79.7% in 2023 and 80% in 2024. The state duty and payments for the using natural resources are the least significant items of revenues, providing 0.23% and 0.001% of the St. Petersburg budget tax revenues, respectively, which in absolute terms amounts to 1.9 billion rubles and 8 million rubles. This structure of tax revenues will be maintained in the medium term (*Table 2; Figures 2, 3*).

The main sources of tax revenues of the city budget include taxes on the revenues of individuals and on the profits of organizations, as well as tax levied in connection with the application of the simplified taxation system. In the medium term, it is planned to increase income tax revenues in absolute terms from 645.9 billion rubles in 2022 to 777.4 billion rubles in 2024, with the relative invariance of the share of the article in the total amount of tax revenues – 79.4% in 2022, 79.7% in 2023 and 80% in 2024. The state duty and payments for the use of natural resources are the least significant items of revenues, providing 0.23% and 0.001% of the tax revenues of the budget of St. Petersburg, respectively, which in absolute terms amounts to 1.9 billion rubles and 8 million rubles.. This structure of tax revenues will be maintained in the medium term (*Table 2; Figures 2-4*).

The main non-tax revenues of the budget of St. Petersburg are:

- revenues from the use of property owned by the state and municipal – 39.3% in 2022 with a downward trend to 37.1% in 2024, at the same time, in absolute terms, these revenues will grow from 17.5 million rubles in 2022 to 19.5 million rubles in 2024, in the total amount of revenues, the article takes about 2%;
- fines, sanctions, damages – with a tendency to increase in relative (21.9% in 2022 to 25.3% in 2024) and absolute (9.8 billion rubles in 2022 and 13.2 billion rubles in 2024) terms, but in the overall revenue structure, the article does not matter much (about 1%);
- revenues from the sale of tangible and intangible assets form 19.6% of budget revenues with a downward trend by 2024 in absolute (up to 6.4 billion rubles) and relative (up to 12.2%) terms;
- revenues from the provision of paid services and compensation of government costs form 18.7% of budget revenues in 2022 and tend to increase in 2024 to 24.9% in relative terms and up to 13 billion rubles in absolute terms (*Table 2; Figures 5-7*).

Gratuitous receipts make up 3.7% of the total regional budget revenues in 2022-2023, with a planned reduction in their share to 2.5% in 2024.

Taking into account article 84 of the RF's BC, the formation of expenditures of regional budgets is performed according to the expenditure obligations of the RF's subject, i.e., the obligations of the RF's subject to provide funds from the regional budget to an individual or legal entity, another public legal entity, a subject of international law.

Expenditure obligations of a RF's subject arise as a result according to Part 1 of Article 85 of the RF's BC (*Budget Code of the Russian Federation No. 145-FZ, 1998*):

- 1) adoption of laws and/or other regulatory legal acts of the RF's subject, conclusion of contracts (agreements) on behalf of the RF's subject in the exercise of powers by the state authorities of the RF's subjects
 - on the topics of the RF's subjects,
 - on the topics of joint jurisdiction specified in paragraphs 2 and 5 of article 26.3 on the General Principles of the Organisation of Legislative (Representative) and Executive bodies of State Power of the Russian Federation's Subjects (*Federal Law No. 184-FZ, 1999*),
 - transferred to the RF's subjects from the Russian Federation;
- 2) conclusion of contracts (agreements) on behalf of the RF's subject by state institutions of the RF's subject;
- 3) the adoption of laws and (or) other regulatory legal acts of the RF's subject, providing for the provision of inter-budgetary transfers from the budget of the RF's subject.

In order to account for expenditure obligations, RF's subjects are required to keep registers of expenditure obligations, i.e., a set (list) of regulatory legal acts, municipal legal acts that determine public regulatory obligations and/or legal grounds for expenditure obligations, indicating the relevant provisions of laws and other regulatory legal acts, municipal legal acts with an assessment of the volume of budget allocations, necessary for the fulfillment of obligations included in the register in accordance with Parts 1-2 of Article 87 (*Budget Code of the Russian Federation No. 145-FZ, 1998*). The procedure for maintaining the Register of Expenditure Obligations of St. Petersburg is established by the Resolution No. 1007 (*Resolution of the St. Petersburg Government No. 1007, 2005*). According to paragraph 2 of the Resolution, the register is maintained by the St. Petersburg Finance Committee.

When expenditure obligations are included in the budget of the corresponding fiscal year, they are called "budget obligations".

The expenditure part of the budget of St. Petersburg is formed by the managers of budget funds and by expenditure items, according to annexes 2 and 3 of the Law (*The Law of St. Petersburg No. 558-119, 2021*).

The managers of funds from the St. Petersburg budget are the St. Petersburg Legislative Assembly of and the St. Petersburg Government represented by the Petersburg Governor's Administration, St. Petersburg districts' administrations and various committees, departments, inspections and services of St. Petersburg. The financing of the activities of the committees, departments, inspections and services of St. Petersburg is 76-78% of the total budget expenditures. The next in terms of funding are the St. Petersburg districts' administrations (23-21%). Data on the volume of expenditures by budget managers in St. Petersburg and the departmental structure of expenses are given in the appendix (*Table 3*).

The distribution of budget allocations of the St. Petersburg budget in the areas of expenditure, compiled on the basis of data from annex 3 to the Law of St. Petersburg No. 558-119, is given in the appendix (*Tables 4, 5*).

The main items of the regional budget expenditure are National Economy, Education, Social Policy, Healthcare, Housing and public utilities, and National Issues, which together make up more than 90% of the region's budget expenditures for a three-year period. Expenditures under the National Economy section (25% on average of the total budget allocations) of the

budget under consideration are mainly formed from the costs of transport, road facilities, communications, and computer science, which account for 94-95% of the costs under the section. Expenses under the Education section (21-23% of the total budget allocations) for 75% are the costs of general, preschool, secondary vocational and additional education of children.

The largest subsections of costs in the Social Policy section are subsection 03 – Social security of the population (62.4% of all costs of the section), formed mainly by the costs of paying insurance premiums for compulsory health insurance of the unemployed population within the territorial programme of compulsory health insurance (38% of the subsection or 23.9% of the section) and for the provision of social support measures to pay for housing and utilities to certain categories of citizens (7.1% of the subsection or 11.3% of the Social Policy section), subsection 04 – Family and Childhood Protection (19-20% of all costs of the section), 30% of the costs of which fall on the costs of supporting families with children and paying monthly child allowance and subsection 02 – Social Services of the Population (15-16% of all costs of the section).

Thus, the city's budget has a social orientation.

The 2022-2024 St. Petersburg budget, as follows from Table 1, is deficient by 80.7 billion rubles, which is allowed within the limits specified in part 2 of article 92.1 of the RF's BC: no more than 15% of the approved total annual revenue of the budget of the subject of the Russian Federation, excluding the approved amount of gratuitous receipts (*Budget Code of the Russian Federation No. 145-FZ, 1998*). Taking into account the data on the amount of gratuitous receipts determined in the revenue part of the budget, it can be concluded that the size of the deficit meets the requirement established in part 4 of article 92.1 (*Budget Code of the Russian Federation No. 145-FZ, 1998*). It is worth noting that the expected deficit in 2022 is 9 billion rubles. less than the planned value laid down in 2021.

The lists of sources of external and internal financing of the regional budget deficit are defined in parts 1-2 of article 95 of the RF's BC are closed. Based on the data provided in annex 4 to the Law of St. Petersburg No. 558-119, it can be concluded that only internal sources act as a source of financing the St. Petersburg budget deficit for 2022 and the planning 2023-2024, among which the main ones are St. Petersburg government bonds (87.5% in 2022 with a projected decrease to 79% in 2023 and an increase to 100% in 2024) and budget loans attracted by the St. Petersburg budget from the federal budget in rubles (12% in 2022 with a projected increase to 20.5% in 2023 and a decrease to a negative value in 2024). The specified dynamics of financing and data from annex 5 to the Law of St. Petersburg No. 558-119, demonstrate that long-term St. Petersburg government bonds with a maturity of up to 15 years are considered as the main source of financing the deficit in 2022-2024, while in 2022-2023, the deficit is planned to be partially repaid at the expense of budget loans received from the federal budget for financial support of infrastructure projects' implementation, with the beginning of their repayment in 2024 (*Table 6*).

The upper limit of the St. Petersburg state internal debt on January 1, 2023, is set at 165.34 billion rubles, with a projected increase of 42.6% to 235.91 billion rubles as on January 1, 2024, and 73.3% to 286.57 billion rubles as on January 1, 2025. The increase in public domestic debt is due to the growth of the above-mentioned borrowings due to the issuance of long-term St. Petersburg government bonds, which occupy 90-94% of domestic debt structure, and budget

loans from the federal budget for the infrastructure projects' implementation (5.85% in 2022, 10.2% in 2023, 8.18% in 2024). Part 4 of article 107 of the RF's BC establishes the upper limit of the state debt of the RF's subject, equal to the total amount of budget revenues of the RF's subject approved by the law of the RF's subject on the budget of the RF's subject for the next financial year and planning period, excluding the approved amount of gratuitous receipts. As it follows from the data in Table 2 on the amount of tax and non-tax revenues, this requirement is met.

In addition to the above indicators, the Law of St. Petersburg No. 558-119 establishes the conditions for interaction with the inner-city municipalities budgets (hereinafter – ICM) of St. Petersburg (local budgets), in particular:

- 1) taking into account the requirements of article 93.2 of the RF's BC, a programme has been approved to provide local budgets with budget loans from the St. Petersburg budget for 2022 and for the planning period of 2023 and 2024 according to annex 6 to Law No. 558-119, with a limit of funds under the program in the amount of 222.6 million rubles, of which 200 million rubles are provided as loans to cover temporary cash gaps arising in the execution of local budgets, and 22.6 million rubles to repay the obligations of St. Petersburg ICM on loans received from credit organizations;
- 2) annex 7 of the Law of St. Petersburg 558-119 establishes a list of sources of revenue for the budgets of St. Petersburg ICM, in particular:
 - according to paragraph 1 of part 1 of article 58 and part 2 of article 61.4 in parts 1.1-1.3 of annex 7 of the RF's BC, the standards for deductions to the local budget of personal revenue tax receipts, including an additional standard in the amount of 0.1 to 23.4% in 2022, from 1% to 21.2% in 2023, from 0.9% to 20.2% in 2024 for 13 ICMs, were approved. This standard replaces subsidies transferred to local budgets, which is reflected in annex 8 to the Law of St. Petersburg No. 558-119;
 - list of non-tax revenues and gratuitous receipts to the Ministry of Defense according to part 1 of article 62, part 4 of article 61 of the RF's BC;
- 3) annex 8 approves subsidies for equalising the ICM budget provision, taking into account the amounts of subsidies replaced by additional standards of deductions from personal revenue tax (*Table 7*);
- 4) paragraph 4 and annexes 9-11 approve the amounts of subventions for the execution by local governments in St. Petersburg of certain state powers of St. Petersburg (*Table 7*).

In addition, the Law of St. Petersburg No. 558-119 approved the 2022-2024 Targeted Investment Program (article 13), the volume and structure of budget allocations of the St. Petersburg Road Fund (article 14), defined the list of funds subject to treasury support (Article 17), and also established other financial indicators: the size of the base unit accepted for calculation official salaries and tariff rates (salaries) of employees of state institutions under the jurisdiction of the executive bodies of state power of St. Petersburg (article 18), the amount of budget allocations of the reserve fund of the St. Petersburg Government (article 19) and the limit on the provision of rent benefits for non-residential facilities, the lessor of which is St. Petersburg (article 20).

Conclusion

In conclusion of the analysis of the St. Petersburg budget 2022 and the planning period 2023-2024, its financial stability using the method of V.V. Ivanov (*Ivanov & Korobova, 2002*), which uses indicators characterising budget revenues and expenditures, is assessed. Based on the results of the preparation and execution of the budget, budget analysis can be performed.

In the analysis of the budget financial stability, the following coefficients that characterise the budget potential, i.e., the potential for the accumulation of financial resources in the budget system, are used:

- coefficient of budgetary autonomy (independence),
- budget dependency ratio.
- stability coefficient,
- coefficient characterizing the level of deficit,
- business activity coefficient,
- coefficient characterizing the level of tax revenues,
- budget coverage ratio,
- the coefficient of budgetary provision of the population.

The result of the calculations and the rating score are shown in the appendix (*Tables 8, 9*). From the results obtained, it follows that the planned budget of the region is balanced and stable, low dependence on the federal budget and high dependence on tax revenues.



References:

- Budget Code of the Russian Federation No. 145-FZ. (1998, July 31). Retrieved July 20, 2022, from <https://normativ.kontur.ru/document?moduleId=1&documentId=436511> (in Russian)
- Federal Law No. 184-FZ On the General Principles of the Organisation of Legislative (Representative) and Executive bodies of State Power of the Russian Federation's Subjects. (1999, October 6). Retrieved June 10, 2022, from https://www.consultant.ru/document/cons_doc_LAW_14058/ (in Russian)
- Ivanov, V.V., & Korobova, A.N. (2002). *Municipal management*. Moscow: INFRA-M. (in Russian)
- Mamiy, E.A. (2005). Analysis of the Regional Budget: Theory and Practice. *Budget Policy*, 12(27), 47-51. (in Russian)
- Nikiforov, O.N., Gorokhova, C.M., Dmitrieva, L.V., Timofeeva, S.A., Filippova, A.I., Chernykh, S.V., & Chuprina, E.V. (Eds.). (2022). A brief statistical collection. St. Petersburg: Petrostat. (in Russian)
- Order of the Ministry of Finance of the Russian Federation No. 85n On the Procedure for the Formation and Application of Budget Classification Codes of the Russian Federation, Their Structure and Principles of Appointment (2019, June 6). Retrieved June 15, 2022, from <https://normativ.kontur.ru/document?moduleId=1&documentId=430051> (in Russian)
- Resolution of the St. Petersburg Government No. 1007 On the Register of Expenditure Obligations of St. Petersburg (2005, July 12). Retrieved June, 5, 2022, from <https://docs.cntd.ru/document/8413875> (in Russian)

- Retail trade turnover in the Russian Federation in 2021 increased by 7.3%. (2022, February 9). TASS: Economy. Retrieved June 1, 2022, from <https://tass.ru/ekonomika/13661667> (in Russian)
- Statistical bulletin “Estimated Population of the Russian Federation until 2035”. (2020). Moscow: Federal State Statistics Service of the Russian Federation. Retrieved June, 7, 2022, from <https://rosstat.gov.ru/compendium/document/13285> (in Russian)
- The Law of St. Petersburg No. 558-119 On the Budget of St. Petersburg for 2022 and for the Planning Period of 2023 and 2024. (2021, November 25) Retrieved June 10, 2022, from www.pravo.gov.ru (in Russian)
- The results of the socio-economic development of St. Petersburg in January-December 2021. (2022). St. Petersburg: Committee on Economic Policy and Strategic Planning of St. Petersburg. (in Russian)
- Zabralova, E.A. (2021). Expenditure obligations of the subject of the Russian Federation in the social sphere in the budget structure. *Bulletin of the O.E. Kutafin University*, 9, 82-88. Retrieved June 6, 2022, from <https://vestnik.msal.ru/jour/article/download/1543/1564> (in Russian)



Appendix

Table 1. The main indicators of the budget of St. Petersburg for 2022-2024, thousand rubles

Indicator	2022	2023	2024
Total budget revenues	890,764,364.90	978,757,009.40	1,049,398,852.70
of these, gratuitous receipts	32,633,556.70	35,779,184.10	26,602,364.00
Total budget expenditures	971,505,654.40	1,049,480,346.30	1,100,538,677.10
of these, conditionally approved expenses	-	45,526,769.40	120,266,166.90
Budget deficit	80,741,289.50	70,723,336.90	51,139,824.40
the share of the deficit from the total annual revenue volume excluding gratuitous receipts	9.41%	7.50%	5.00%

Table 2. Structure of tax and non-tax revenues of the budget of St. Petersburg in 2022-2024 (compiled on the basis of annex 1 to the Law of St. Petersburg No. 558-119)

Sources of income	Budget revenues, million rubles.			The share of items in the volume of the type of income, %			Доля статей в общей сумме доходов, %		
	Planning period			Planning period			Planning period		
	2022	2023	2024	2022 год	2023 год	2024 год	2022 год	2023 год	2024 год
TAX AND NON-TAX REVENUES	858,130.81	942,977.83	1,022,796.49	-	-	-	96.34%	96.34%	97.46%
TAX REVENUES	813,453.69	891,268.97	970,432.63	100.00%	100.00%	100.00%	91.32%	91.06%	92.48%
Income taxes, income (corporate income tax, personal income tax)	645,865.74	710,528.51	777,429.09	79.40%	79.72%	80.11%	72.51%	72.59%	74.08%
Property taxes (on the property of organizations, individuals, gambling, transport, land)	69,154.71	75,637.63	81,256.39	8.50%	8.49%	8.37%	7.76%	7.73%	7.74%
Taxes on total income (unified social tax, patent taxation system, simplified taxation system)	63,456.97	68,593.90	73,437.31	7.80%	7.70%	7.57%	7.12%	7.01%	7.00%
Taxes on goods, works, services sold on the territory of the Russian Federation (excise taxes)	33,065.18	34,584.64	36,363.85	4.06%	3.88%	3.75%	3.71%	3.53%	3.47%
Taxes, fees and regular payments for the use of natural resources (MET, fees for the use of wildlife and the use of water resources)	8.00	8.34	8.69	0.0010%	0.0009%	0.0009%	0.0009%	0.0009%	0.0008%
Государственная пошлина	1,903.10	1,915.95	1,937.30	0.23%	0.21%	0.20%	0.21%	0.20%	0.18%
NON-TAX REVENUES	44,677.12	51,708.85	52,363.86	100.00%	100.00%	100.00%	5.02%	5.28%	4.99%
Income from the use of state and municipal property	17,551.51	19,755.97	19,466.34	39.29%	38.21%	37.18%	1.97%	2.02%	1.85%
Fines, sanctions, damages	9,801.83	11,917.35	13,263.36	21.94%	23.05%	25.33%	1.10%	1.22%	1.26%
Income from the sale of tangible and intangible assets	8,775.44	7,215.87	6,391.31	19.64%	13.95%	12.21%	0.99%	0.74%	0.61%
Income from the provision of paid services and compensation of state costs	8,363.37	12,633.54	13,055.05	18.72%	24.43%	24.93%	0.94%	1.29%	1.24%
Payments for the use of natural resources	75.26	75.26	75.37	0.17%	0.15%	0.14%	0.01%	0.01%	0.01%
Administrative fees and charges	5.50	5.50	5.50	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%
Other non-tax income	104.21	105.36	106.93	0.23%	0.20%	0.20%	0.01%	0.01%	0.01%
GRATUITOUS RECEIPTS	32,633.56	35,779.18	26,602.36	-	-	-	3.66%	3.66%	2.54%
TOTAL REVENUES	890,764.36	978,757.01	1,049,398.85	-	-	-	100%	100%	100%

Table 3. St. Petersburg budget expenditures in 2022-2024 by budget managers

Sources of income	The amount of budget expenditures, thousand rubles			The share of the expenditure item in the total volume, %			The recipient's share of expenses under the article, %		
	2022 год	2023 (plan)	2024 (plan)	2022	2023 (plan)	2024 (plan)	2022	2023 (plan)	2024 (plan)
St. Petersburg districts' administrations	225,265,919.70	220,215,968.00	226,549,153.40	23.16%	20.05%	20.54%	-	-	-
St. Petersburg Governor's Administration	4,856,908.00	5,005,171.70	4,668,962.80	0.5%	0.5%	0.42%	-	-	-
St. Petersburg Legislative Assembly	1,576,592.60	1,532,119.40	1,594,968.50	0.16%	0.15%	0.14%	-	-	-
Committees, departments, inspections, services, including:	739,806,234.10	822,727,087.20	867,725,592.40	76.2%	78.4%	78.9%	100%	100%	100%
Health Committee	123,757,140.10	121,160,993.60	122,406,347.40	12.7%	11.52%	11.13%	16.7%	14.7%	14.1%
Transport Committee	99,644,738.40	111,354,941.10	113,644,271.70	10.3%	10.62%	10.32%	13.5%	13.5%	13.1%
Committee on St. Petersburg Social Policy	83,522,617.50	85,987,198.10	90,115,875.80	8.60%	8.19%	8.19%	11.3%	10.5%	10.4%
Committee for the Development of St. Petersburg Transport Infrastructure of	68,273,112.70	98,760,720.60	89,555,145.40	7.03%	9.43%	8.15%	9.2%	12.03%	10.3%
Committee of St. Petersburg Property Relations	48,205,284.50	60,139,201.10	36,852,951.60	4.96%	5.75%	3.35%	6.5%	7.31%	4.3%
Committee of St. Petersburg Finance	44,776,124.50	73,143,740.70	152,806,640.60	4.63%	6.97%	13.9%	6.05%	8.89%	17.5%
Housing Committee	39,719,852.50	38,543,139.90	39,552,188.90	4.09%	3.67%	3.59%	5.37%	4.68%	4.6%
Construction Committee	33,896,076.60	43,500,586.30	33,040,963.40	3.49%	4.14%	3.05%	4.58%	5.29%	3.8%
Other committees, departments, inspections, services	198,011,287.30	190,136,565.80	189,751,207.60	20.4%	18.12%	17.22%	26.8%	23.1%	21.9%
Total:	971,505,654.40	1,049,480,346.30	1,100,538,677.10	100%	100%	100%	-	-	-

Table 4. Budget allocations of the St. Petersburg budget by sections of expenditures types in 2022-2024

Title	Section code	The amount of expenses, million rubles.			The share of the type of expenses in the total amount, %		
		2022	2023 (plan)	2024 (plan)	2022	2023 (plan)	2024 (plan)
National economy	04	232,555.30	282,782.74	267,750.40	23.94%	26.95%	24.33%
Education	07	220,977.69	226,698.08	225,882.93	22.75%	21.60%	20.52%
Social policy	10	158,164.74	163,150.18	170,161.76	16.28%	15.55%	15.46%
Healthcare	09	104,307.08	100,097.87	94,661.87	10.74%	9.54%	8.60%
Housing and communal services	05	86,346.07	84,589.98	83,812.65	8.89%	8.06%	7.62%
National issues	01	75,915.43	106,633.10	168,246.11	7.81%	10.16%	15.29%
Physical education and sports	11	33,726.50	19,049.35	17,441.08	3.47%	1.82%	1.58%
Culture, cinematography	08	29,392.34	32,827.45	35,092.59	3.03%	3.13%	3.19%
Inter-budgetary transfers of a general nature to the budgets of the Russian Federation budgetary system	14	8,768.50	9,039.05	9,297.41	0.90%	0.86%	0.84%
Servicing of state and municipal debt	13	7,295.91	13,380.29	18,028.39	0.75%	1.27%	1.64%
National security and law enforcement	03	6,580.18	6,582.92	5,550.72	0.68%	0.63%	0.50%
Mass media	12	4,713.81	2,373.94	2,393.38	0.49%	0.23%	0.22%
Environmental protection	06	2,609.46	2,204.63	2,153.43	0.27%	0.21%	0.20%
National defense	02	152.64	70.76	65.95	0.02%	0.01%	0.01%
Total:		971,505.65	1,049,480.35	1,100,538.68	100%	100%	100%

Note: The sections of the cost classification highlighted in blue are detailed in Table 5.

Table 5. The volume of budget allocations for the largest sections of the expenditures classification provided for by 2022-2024St. Petersburg budget.

Chapter / Subsection / Target article		The amount of expenses, million rubles			Share of expenses by subsection in the section, %		
		2022	2023 (plan)	2024 (plan)	2022	2023 (plan)	2024 (plan)
National economy – total		232,555.30	282,782.74	267,750.40	100.0%	100.0%	100.0%
<i>including:</i>	Transport	123,973.12	159,681.74	163,548.65	53.3%	56.5%	61.1%
	Road management (road funds)	66,036.57	79,607.49	61,817.43	28.4%	28.2%	23.1%
	Communications and computer science	28,609.90	29,997.57	30,378.45	12.3%	10.6%	11.3%
Education – total		220,977.69	226,698.08	225,882.93	100.0%	100.0%	100.0%
<i>including:</i>	General education	103,882.79	109,689.13	110,343.21	47.0%	48.4%	48.8%
	Preschool education	69,862.85	72,255.53	71,230.86	31.6%	31.9%	31.5%
	Secondary vocational education	17,283.30	17,142.71	17,891.89	7.8%	7.6%	7.9%
	Additional education of children	13,065.07	13,348.14	13,315.29	5.9%	5.9%	5.9%
	Youth policy	8,498.97	7,354.63	7,376.46	3.8%	3.2%	3.3%
	Higher education	43.48	45.49	47.24	0.02%	0.02%	0.02%
Social policy – total		158,164.74	163,150.18	170,161.76	100.0%	100.0%	100.0%
<i>including:</i>	Social security of the population	98,682.79	102,172.19	105,242.67	62.4%	62.6%	61.8%
	Protection of family and childhood	31,360.10	31,945.54	34,183.77	19.8%	19.6%	20.1%
	Social services for the population	25,805.52	25,126.37	26,074.67	16.3%	15.4%	15.3%
	Pension provision	357.90	445.07	547.56	0.2%	0.3%	0.3%
Healthcare – total		104,307.08	100,097.87	94,661.87	100.0%	100.0%	100.0%
<i>including:</i>	Other health issues	66,890.54	61,245.59	54,397.11	64.1%	61.2%	57.5%
	Inpatient medical care	20,730.06	21,616.76	22,337.37	19.9%	21.6%	23.6%
	Outpatient care	12,314.90	12,692.05	13,211.25	11.8%	12.7%	14.0%
	Sanatorium and wellness assistance	2,717.72	2,822.16	2,924.72	2.6%	2.8%	3.1%
	Emergency medical care	287.81	299.61	311.89	0.3%	0.3%	0.3%
Housing and communal services – total		86,346.07	84,589.98	83,812.65	100.0%	100.0%	100.0%
<i>including:</i>	Public utilities	39,648.03	38,639.86	38,451.64	45.9%	45.7%	45.9%
	Landscaping	25,545.38	25,027.46	24,419.48	29.6%	29.6%	29.1%
	Housing	15,816.78	15,463.72	15,279.45	18.3%	18.3%	18.2%
	Other issues in the field of housing and communal services	5,335.87	5,458.95	5,662.08	6.2%	6.5%	6.8%
National issues		75,915.43	106,633.10	168,246.11	100.0%	100.0%	100.0%
<i>including:</i>	Other national issues	43,689.82	97,880.90	158,619.49	57.6%	91.8%	94.3%
	Reserve funds	27,500.00	4,000.00	4,000.00	36.2%	3.8%	2.4%
	Functioning of legislative (representative) bodies of state power and representative bodies of municipalities	1,630.04	1,585.60	1,600.80	2.1%	1.5%	1.0%
	The judicial system	971.30	992.05	1,032.75	1.3%	0.9%	0.6%
	Ensuring the activities of financial, tax and customs authorities and financial (financial and budgetary) supervision bodies	967.10	1,003.92	1,045.28	1.3%	0.9%	0.6%
	Ensuring the conduct of elections and referendums	533.62	543.72	1,304.48	0.7%	0.5%	0.8%
	Functioning of the Russian Federation Government, the highest executive bodies of state power of the Russian Federation's subjects, local administrations	366.48	363.43	378.30	0.5%	0.3%	0.2%

Table 6. Sources of financing of the St. Petersburg budget deficit in 2022-2024

Name of the source	The amount of financing, thousand rubles (in percent of total funding)		
	2022	2023 (plan)	2024 (plan)
SOURCES OF INTERNAL FINANCING OF BUDGET DEFICITS	80,741,289.50 (100.0%)	70,723,336.90 (100.0%)	51,139,824.40 (100.0%)
Government bonds of St. Petersburg	70,667,697.00 (87.52%)	56,100,762.00 (79.32%)	51,347,900.00 (100.4%)
Budget loans attracted by the St. Petersburg budget from the federal budget in the Russian Federation currency	9,669,648.00 (11.98%)	14,467,075.00 (20.46%)	-690,689.10 (-1.35%)
of these: for financial support of the implementation of infrastructure projects (Annex 5 to Law No. 558-119)	9,669,648.00 (11.98%)	14,467,075.00 (20.46%)	-690,689.10 (-1.35%)
Change in other balances of St. Petersburg budget funds temporarily placed in securities	415,200.10 (0.51%)	155,499.90 (0.22%)	460,000.50 (0.9%)
Budget loans granted to other budgets of the Russian Federation budget system from the St. Petersburg budget in the Russian Federation currency	-22,613.00 (-0.03%)	0.00	22,613.00 (0.04%)
Other budget loans (loans) provided by the St. Petersburg budget within the country	11,357.40 (0.01%)	0.00	0.00

Table 7. Volume and structure of grants and subventions to local budgets in 2022-2024 according to the St. Petersburg budget.

Indicator	2022	2023 (plan)	2024 (plan)
Total amount of grants	9,528.80	9,822.85	10,098.93
	100.0%	100.0%	100.0%
of these			
the amount of subsidies replaced by additional standards of deductions from personal income tax	1,224.01 12.85%	1,265.71 12.89%	1,302.37 12.90%
the amount of subsidies to be transferred to local budgets	8,304.78 87.15%	8,557.14 87.11%	8,796.56 87.10%
The total amount of subventions for the execution by local self-government bodies in St. Petersburg of certain state powers of St. Petersburg	2,587.01	2,608.11	2,715.01
	100.0%	100.0%	100.0%
of these			
to exercise the authority to organise and carry out activities for guardianship and guardianship, the appointment and payment of funds for the maintenance of children under guardianship or guardianship, and funds for the maintenance of children placed in foster care (Annex 9)	1,909.19 73.8%	1,902.50 72.9%	1,980.47 72.9%
to exercise the authority to determine the officials of local self-government authorised to draw up protocols on administrative offenses, and to draw up protocols on administrative offenses (Annex 10)	0.899 0.03%	0.932 0.04%	0.966 0.04%
to exercise the authority to organize and carry out cleaning and sanitary cleaning of territories (Annex 11)	676.92 26.2%	704.68 27.0%	733.57 27.0%
The total amount of subsidies to local budgets (paragraph 8 of article 12 of the Law of St. Petersburg No. 558-119)	300.00	-	-
	100.0%	-	-
of these			
for the organisation of the improvement of the territory of the municipality	100.0 33.33%	-	-
for the implementation of works in landscaping in the municipality territory	200.0 66.67%	-	-

Table 8. Data for assessing the level of sustainability and independence of the St. Petersburg budget for 2022 and the planning period 2023-2024 (in millions rubles)

Indicators	Years		
	2022	2023	2024
Budget expenditures	971,505.65	1,049,480.35	1,100,538.68
Budget revenues	890,764.36	978,757.01	1,049,398.85
Tax and non-tax revenues	858,130.81	942,977.83	1 022,796.49
Gratuitous receipts	32,633.56	35,779.18	26,602.36
Non-tax revenues	44,677.12	51,708.85	52,363.86
Tax revenues	813,453.69	891,268.97	970,432.63
The size of the deficit	80,741.29	70,723.34	51,139.82
Population size	5,447.90	5,469.30	5,486.70
Budgetary autonomy ratio (independence)	96.3%	96.3%	97.5%
Budget dependency ratio	3.7%	3.7%	2.5%
Stability ratio	3.8%	3.8%	2.6%
The ratio characterising deficit level	9.4%	7.5%	5.0%
The ratio characterising non-tax revenues level (business activity)	5.2%	5.5%	5.1%
The ratio characterising tax revenues level	94.8%	94.5%	94.9%
Budget coverage ratio (budget payback)	91.7%	93.3%	95.4%
The ratio of budgetary provision of the population	17,832.7%	19,188.6%	20,058.3%

Table 9. Rating assessment of the St. Petersburg budget for 2022-2024 (points)

Indicators	Standard		Years		
			2022	2023	2024
1. Budgetary autonomy ratio (independence)	≥ 80	1	1	1	1
	≥ 70	0			
	≤ 70	-1			
	≤ 40	-2			
2. Budget dependency ratio	≤ 20	1	1	1	1
	≤ 30	0			
	≥ 40	-1			
	≥ 60	-2			
3. Stability coefficient	$\leq 0,3$	1	1	1	1
	0,3 - 0,6	0			
	0,6 - 1	-1			
	≥ 1	-2			
4. The ratio characterising deficit level	-	2	1	1	1
	≤ 10	1			
	15	-1			
	≥ 15	-2			
5. Business activity ratio	≥ 20	2	-1	-1	-1
	-10	1			
	≤ 10	-1			
6. The ratio characterising tax revenues level	60-80	1	-1	-1	-1
	≥ 80	-1			
7. Budget coverage ratio	≥ 1	2	1	1	2
	1-0,95	1			
	$\leq 0,95$	-1			
8. Population budgetary provision ratio	The growth rate of the ratio should outpace the growth rate of inflation		1	1	1
Final rating			4	4	5

Figure 1. The structure of 2022-2024 St. Petersburg budget revenues

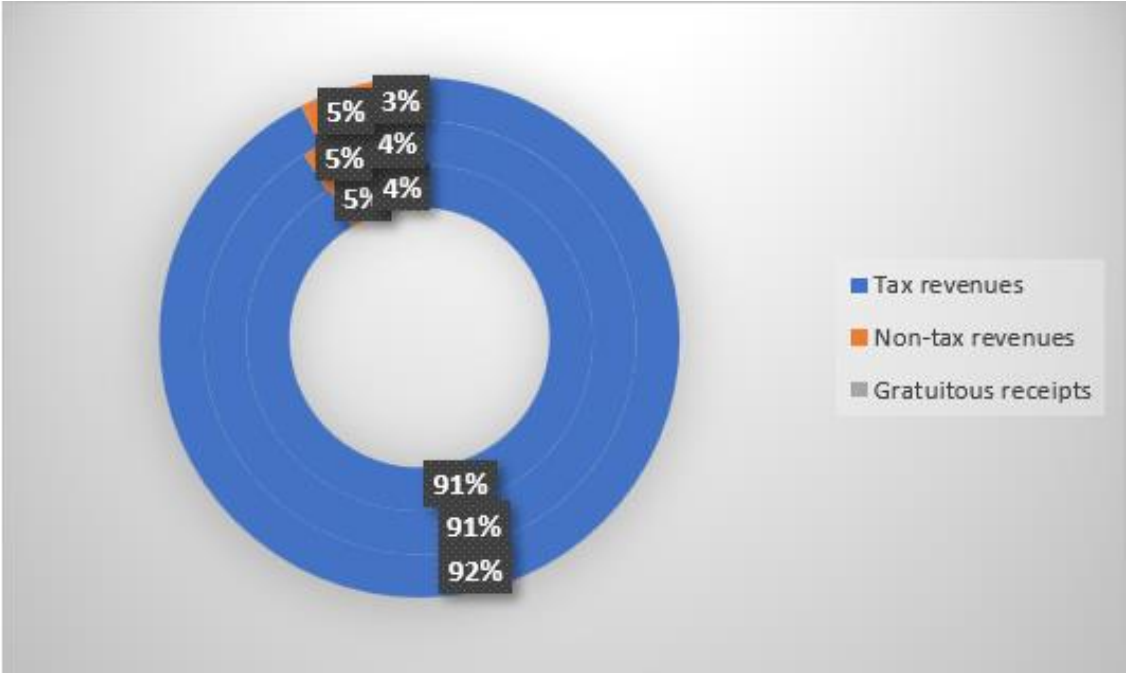


Figure 2. The structure of 2022 St. Petersburg tax revenues budget



Figure 3. The structure of 2023 St. Petersburg tax revenues budget

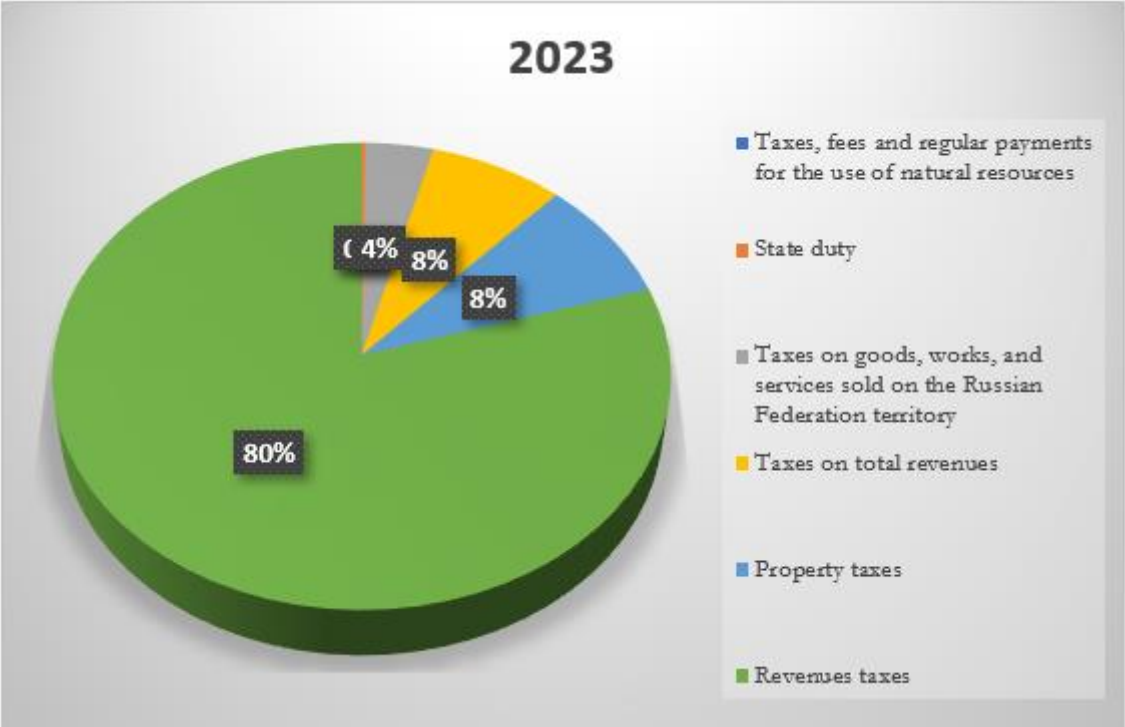


Figure 4. The structure of 2024 St. Petersburg tax revenue budget

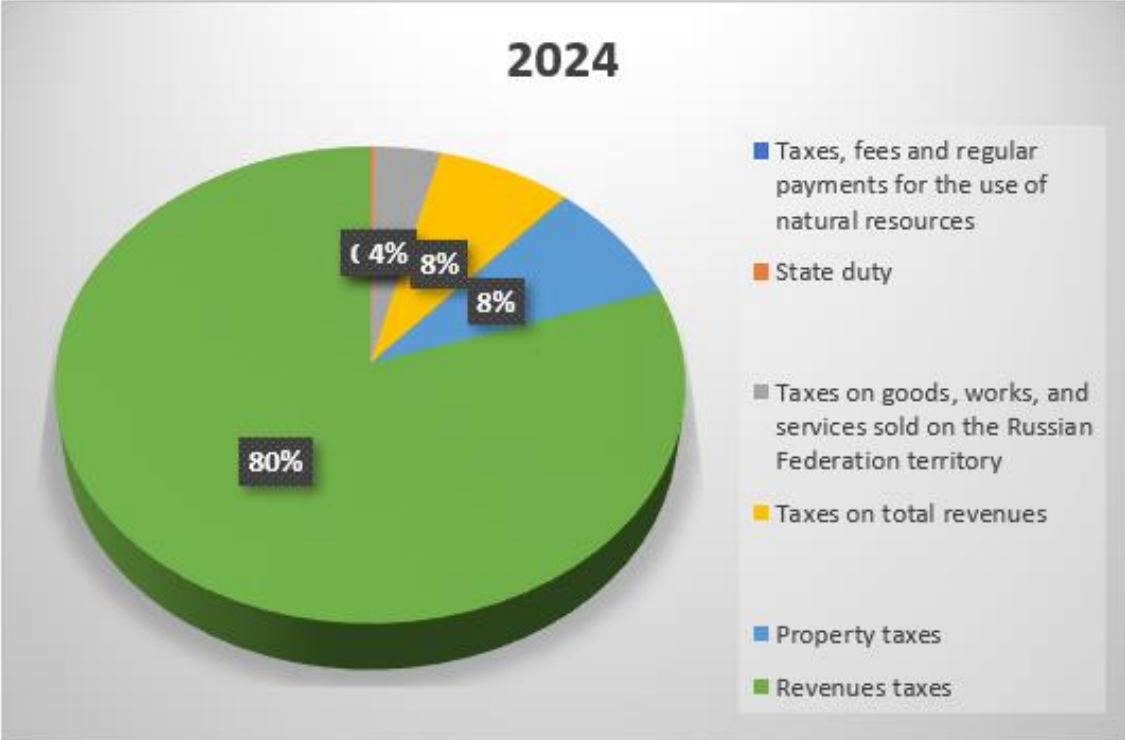


Figure 5. The structure of 2022 St. Petersburg non-tax revenues budget

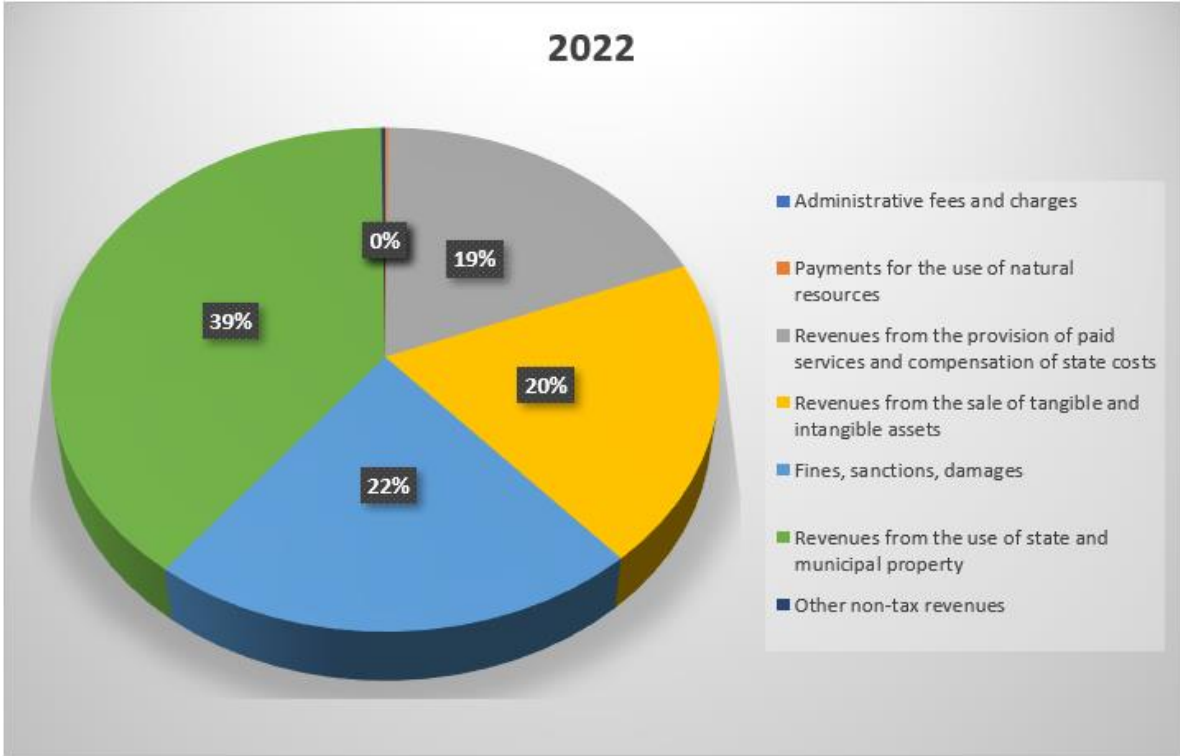


Figure 6. The structure of 2023 St. Petersburg non-tax revenues budget

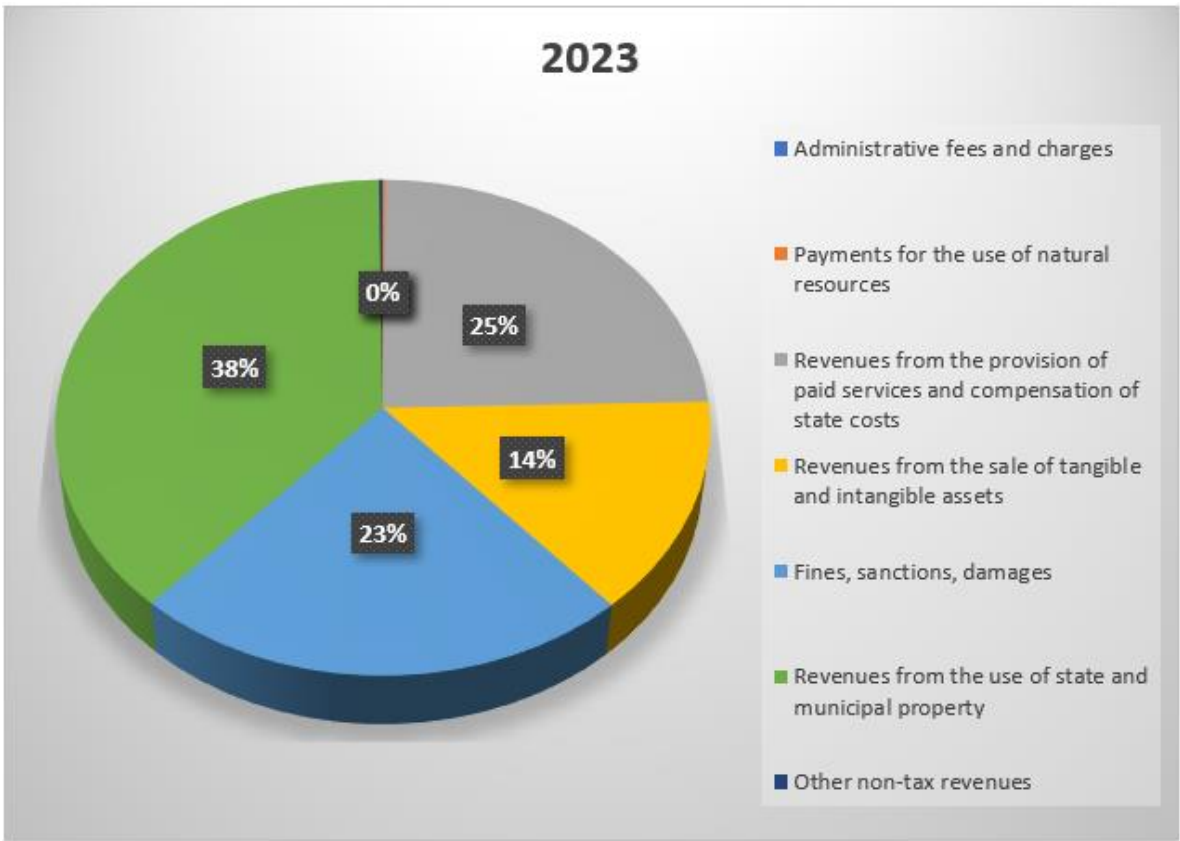


Figure 7. The structure of of the 2024 St. Petersburg non-tax revenues budget

