# 2. シンポジウム提出論文(英文)

1) The Russian State Budget in 2002 and the Impact of Tax Reform

Shunichiro Tabata Slavic Research Center Hokkaido University

# Summary

- 1. In 2002 consolidated budget revenues increased only modestly, while its expenditures increased rapidly. Consolidated budget revenues fell from 29.7% of GDP in 2001 to 29.2% in 2002, while its expenditures rose from 26.8% in 2001 to 28.2% in 2002. As a result, budget surpluses decreased considerably.
- 2. Prior to 2002, there were four specialized taxes (rents) levied on oil and gas: excises, geology reductions, loyalties and export duties. In the beginning of 2002, excises on oil and geology reductions were abolished and the role of royalties was fundamentally changed. Instead, severance taxes and a new scheme for the setting of export tariffs on oil were introduced. With respect to oil, both tariffs are now calculated according to world market prices of Russian oil. In 2002 rent revenues from oil and gas, excluding export duties, increased significantly by 69.0%, while export duties on oil and gas decreased due to a decline in their tariff on oil. One of the achievements of the changes in taxation on oil and gas in 2002 was the concentration of most rent revenues from minerals in the federal budget.
- 3. Profit tax rates were reduced from 35% to 24% from January 1, 2002: from 11% to 7.5% for the federal budget and from 24% to 16.5% for the regional budget. At the same time, most of previous tax exemptions and privileges were to be abolished. As a result, profit tax revenues of the consolidated budget decreased by 9.8% in 2002: in the federal budget by 19.5% and in the regional budget by 3.0%.
- 4. Tax collection procedures of unified social taxes were changed in January 1, 2002 in tandem with the beginning of pension reforms. Revenues of unified social taxes increased by 35.9% in 2002, due to the considerable rise in nominal wages. Revenues of personal income taxes also grew rapidly by 40% by the same reason. On the other hand, the rise in wages of civil servants became one of the major reasons for the considerable increase in social expenditures from the state budget, especially from the regional budget. The latter received much subsidies from the federal budget earmarked for the wage increase of civil servants.
- 5. Repayments of principal of foreign debts from surplus of the federal budget fell from 8.4 bn dollars in 2001 to 7.6 bn dollars in 2002. Foreign debts of the Russian federal government

decreased by 7.0 bn dollars in the first nine months of 2002 and amounted to 105.5 bn dollars as of October 1, 2002. Foreign and domestic debt service decreased from 17.5% of federal budget expenditures (2.6% of GDP) in 2001 to 13.1% (2.1%) in 2002.

#### 1. Introduction

The purpose of this brief article is to make an preliminary analysis of the Russian state budget performance in 2002. The Russian government almost every year implemented tax reforms of one tax after another. In the beginning of 2002, there were major changes in taxation in at least three fields: taxation on oil and gas, profit tax and unified social tax. In this paper, we examine the impact of these tax reforms on the tax collection performance in 2002.

As is well known, owing to the recent economic recovery the Russian state budget has turned into surplus since 2000, enabling the Russian government to repay its foreign debts accumulated so far. In this paper we also analyze how these surpluses were utilized in 2002.

#### 2. General Trends in 2002

#### (1) Overall picture

In 2002 consolidated budget revenues increased only modestly, if we take account of inflation rate (15.1 percent for consumer price index), while its expenditures increased rather rapidly (Table 1). This was in sharp contrast with 2001, when revenues increased much more than expenditures. This tendency was furthermore articulate in the performance of the federal budget. In relation to GDP, consolidated budget revenues fell from 29.7 percent in 2001 to 29.2 percent in 2002, while its expenditures rose from 26.8 percent in 2001 to 28.2 percent in 2002. Expenditures of both federal and regional budgets in relation to GDP recorded the highest since 1999. As a result of these changes, budget surpluses decreased considerably. Surplus of federal budget fell more than half from 3.0 percent of GDP in 2001 to 1.4 percent in 2002. Deficit of regional budget expanded to 0.4 percent of GDP in 2002.

#### (2) Revenue

Among tax revenues of the consolidated budget in 2002, revenues from payments for natural resources recorded the largest increase. They contributed to 39.6 percent of the increase of total revenue (Table 2). The increase in VAT and personal income taxes was also significant. On the other

<sup>&</sup>lt;sup>1</sup> The consolidated budget includes the federal and regional budgets. Throughout this paper the regional budget means the consolidated regional budgets of 89 federal subjects (republics, kray, oblast etc.) that include local budgets (budgets of rayons, cities etc.) as well.

hand, revenues of profit tax and customs duty decreased compared with the previous year.

In federal budget revenues, the increase in payments for natural resources and VAT was considerable, while the decrease in profit taxes was not negligible (Table 3). It is worth mentioning that planned revenues of major taxes, including profit tax, VAT, excise tax, were not fulfilled. In regional budget revenues, personal income tax revenues contributed to 33.9 percent of the increase of total revenue (Table 4).

# (3) Expenditure

To the increase in expenditures the contribution of "social and cultural measures", including education, social policy and healthcare, was the most significant. These expenditures contributed to 47.2 percent of the increase in total expenditures of the consolidated budget (Table 5). The increase in expenditures of housing, security, defense and transportation was remarkable.

In the federal budget, financial support to other levels of budgets (i.e., to regional budgets), social and cultural measures (especially, social policy and education) and "industry, energy and construction" were the three largest contributors to the increase in total expenditures (Table 6). In addition, the increase in expenditures of defense and security was considerable.

In the regional budget, social and cultural measures contributed to 66.3 percent of the increase in total expenditures (Table 7). Among others, the contributions of education (31.5 percent) and healthcare (20.3 percent) were outstanding. The increase in expenditures of housing was also impressive. On the contrary, expenditures of industry and agriculture recorded the decrease.<sup>2</sup>

## 3. Taxation on Oil and Gas

#### (1) Changes in taxation<sup>3</sup>

Prior to 2002, there were four specialized taxes or rents levied on oil and gas: excises, geology reductions (deductions for the regeneration of the mineral and raw material base), loyalties (payments for the use of subsoil) and export duties. Among these taxes, oil industry paid taxes mainly in the form of export duties, while the gas industry settled accounts in the form of excises. In the beginning of 2002, excises on oil and geology reductions were abolished and the role of royalties was fundamentally changed. Instead, severance taxes (mineral extraction fees) were introduced and a new scheme for the setting of export tariffs on oil was implemented.

With respect to oil, as a result of these changes three taxes (excises, geology reductions and

<sup>&</sup>lt;sup>2</sup> Although expenditures of transportation decreased in 2002 as well, they were completely offset by the increase in expenses of "road maintenance" that were not independently reported in the budget execution report of 2001.

For more detail see Tabata, 2002, pp. 615-620, 625-627.

royalties) were integrated into severance taxes. Now, tariffs of both severance taxes and export duties on oil are calculated according to world market prices on Russian oil "Urals".<sup>4</sup> This taxation scheme of severance taxes on oil will be applied "temporarily" until the end of 2004, while according to the general scheme specified in Chapter 26 of the Tax Code, severance tax rates are set at a rate of 16.5 percent of the value of realized products.<sup>5</sup> This temporary measure was enacted because oil companies easily reduced the tax base by "transfer prices", i.e., by transferring profits from upstream producers to marketing and trading companies (subsidiaries).<sup>6</sup> As shown in Chart 1, especially tariff of export duties on oil is to increase rapidly, when oil prices go up.

As for gas, unlike the case of oil, the above-mentioned general scheme of the severance tax at a rate of 16.5 percent has been applied since the beginning of 2002. There were no changes in taxation of excises and export duties on gas in 2002.

#### (2) Tax collection

Rent revenues from oil and gas, excluding export duties, increased significantly by 69.0 percent in 2002, while export duties on oil and gas, apparently, decreased (Table 8). As was expected, revenues of severance taxes replaced those of loyalties and geology reductions in 2002 and the importance of excises on gas remained unchanged. It was remarkable that federal budget revenues of those three rents, excluding export duties, almost doubled, while regional budget revenues increased only modestly. We can safely say that one of the achievements of the changes in taxation on oil and gas in the beginning of 2002 was the concentration of most rent revenues from minerals in the federal budget.

With respect to export duties on oil and gas, we don't have relevant data: official data only indicated that revenues of customs duty as a whole decreased slightly. According to our very rough calculation, revenues from export duties on oil decreased from 4.0 billion dollars in 2001 (116 billion rubles) to 3.1 billion dollars (97 billion dollars) in 2002. This decrease, however, was not due to oil price declines. Average price of both "Urals" and actual Russian oil export did not decline in 2002 compared with 2001. Revenues of export duties on oil decreased due to the reduction in tax rates (See Chart 2). Average tax rate of export duties on oil decreased from 26.8 dollars per ton in

<sup>&</sup>lt;sup>4</sup> See Articles 4 and 5 of Federal Law No. 126 of August 8, 2001. This Article 4 was revised by Federal Law No. 190 of December 29, 2001.

<sup>&</sup>lt;sup>5</sup> This is valued at well-head prices. See Article 340 of the Tax Code.

<sup>&</sup>lt;sup>6</sup> Salina, 2002, p. 44. Transfers of profits from oil and gas extracting sectors to trade and transportation sectors as trade and transportation margins were statistically analyzed in Kuboniwa, 2002a, 2002b and Tabata, 2002. See also Sagers, 2002 for transfer pricing.

<sup>&</sup>lt;sup>7</sup> They included loyalties, severance taxes and geology reductions collected from all minerals, in addition to oil and gas.

<sup>&</sup>lt;sup>8</sup> This estimate was based on physical volumes of exports, excluding those to the member states of the Customs Union, and statutory tax rates. See Tabata, 2002, pp. 617-619.

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2001 to 18.5 dollars in 2002 by more than 30 percent.<sup>9</sup> This was the result of the introduction of the new scheme for the setting of export tariffs, explained above. Especially, in the first four months of 2002, tariffs were very low, compared with the previous period.<sup>10</sup>

#### 4. Profit Tax

## (1) Changes in taxation

Profit tax rates were reduced from 35 percent to 24 percent by Chapter 25 of the Tax Code from January 1, 2002. Its tax rate for the federal budget was reduced from 11 percent to 7.5 percent, while that for the regional budget was decreased from 24 percent to 16.5 percent. In order to compensate these reductions, most of previous tax exemptions and privileges were to be abolished from the beginning of 2002.

#### (2) Tax collection

Profit tax revenues of the consolidated budget decreased by 9.8 percent in 2002 (Table 2). While those of the federal budget declined significantly by 19.5 percent (Table 3), those of the regional budget decreased slightly by 3.0 percent (Table 4). Planned revenues of profit taxes for the federal budget were underfulfilled by 17 percent (Table 3). However, if we compare these decrease in revenues with the reduction in tax rates (by 31.8 percent for the federal budget and by 31.2 percent for the regional budget), the performance was not so bad. Better performance of the regional budget in the collection of profit taxes seemed to suggest that at the regional level more efforts were made to abolish tax exemptions and privileges and/or there were previously more such privileges given at the regional level.

#### 5. Unified Social Tax (ESN)

#### (1) Changes in taxation

Unified social taxes were introduced from the beginning of 2001, unifying contributions to three

<sup>9</sup> In 2001 tariffs were specified in Government decrees in terms of euros per ton. Here, we converted them at monthly market exchange rates of the euro, published in various issues of *International Financial Statistics*.

According to Federal Law No. 190 of December 29, 2001, revisions of the tariffs of export duties on oil were to be made every two months and they were to be calculated on the basis of the average prices on Urals in the two months, the beginning of which was three months earlier than the month of the application of the calculated tariffs. For example, the export duty tariff of 9.2 dollars per ton applied in April and May of 2002 was calculated on the basis of the prices on Urals in January and February of 2002, while oil prices began to rise already in March (Chart 2).

social off-budget funds. The maximum tax rate applied for most workers was set at 35.6 percent of wages, of which 28 percent going to the Pension Fund, 4 percent to the Social Insurance Fund, and 3.6 percent to the Compulsory Medical Insurance Fund. In tandem with the implementation of pension reforms from January 2002, a part of unified social taxes that were earmarked for the payments of the basic pension and were levied at a rate of 14 percent of wages began to be included in federal budget revenues. Those revenues of unified social taxes were then automatically transferred to the Pension Fund. This change in tax collection procedures implemented from the beginning of 2002 was explained by some technical necessities.

### (2) Tax collection

As shown in Table 9, revenues of unified social taxes increased by 35.9 percent in 2002. This sharp increase was due to the considerable rise in wages. Average nominal wages rose by 36.2 percent and labor income reported in SNA statistics grew by 30.5 percent in 2002 (Table 9). One of the main reasons for the rise of wages was the increase in wages in civil service sectors, such as education and healthcare. Revenues of personal income taxes also grew rapidly by 40 percent due to the same reason. Its flat rate of 13 percent was introduced in the beginning of 2001, replacing progressive tax rates (12, 20 and 30 percents). On the other hand, the rise in wages of civil servants became one of the major reasons for the considerable increase in social expenditures from the state budget, especially from the regional budget (See Tables 5 and 7). In 2002 regions received much subsidies from the federal budget earmarked for the increase in wages of civil servants. This represented one of the major reasons for the considerable increase in transfers from the federal to regional budgets (See Tables 4 and 6).

# 6. Foreign Debt Payments

As shown in Table 10, out of surplus of the federal budget, 237.8 bn rubles were used to repay foreign debts (principal). In dollar terms, principal repayments fell from 8.4 bn dollars in 2001 to 7.6 bn dollars in 2002. Out of 7.6 bn dollars, 4.7 bn dollars were used to repay debts owed to foreign governments. Statistics of foreign debts (Table 11) suggests that they were mainly debts owed to former socialist countries. As shown in Table 11, foreign debts of Russian federal government decreased by 7.0 bn dollars in the first nine months of 2002, while they fell by 13.8 bn dollars in 2001.

<sup>11</sup> Regressive tax rates were applied for unified social taxes.

<sup>&</sup>lt;sup>12</sup> In real terms average wages increased by 16.2 percent.

Russian personal income tax is a withholding tax at a flat rate of 13 percent, while unified social taxes are paid by employers at a rate of 35.6 percent in addition to wage payments.

Table 10 indicates that plan of foreign borrowing was underfulfilled. The federal government borrowed only 0.7 bn dollars (21.1 bn rubles) against its plan of 2.8 bn dollars (90.6 bn dollars), <sup>14</sup> due to non-issue of eurobonds planned to be issued in the amounts of 2.0 bn dollars (EEG, 2003, pp. 34-35).

Curiously, in Table 10 "domestic financing" recorded a negative value (-60.5 bn rubles), although it was planned as positive 53.3 bn rubles and its corresponding figure for 2001 was positive 11.9 bn rubles. Reportedly, this was mainly due to the issue of federal securities (OFZ-FK) in September 2002 in the amount of 45.0 bn rubles in order to accept temporary unemployed financial resources of the Pension Fund,<sup>15</sup> and due to the exchange of the stocks of Vneshtorgbank with federal securities (OFZ-PD) in October 2002 in the amount of 42.1 bn rubles (Minfin, 2003c; EEG, 2003, pp. 34-35).

Debt service decreased from 17.5 percent of federal budget expenditures in 2001 to 13.1 percent in 2002. Its ratio against GDP declined from 2.6 percent in 2001 to 2.1 percent in 2002 (Table 6). This decrease was probably caused by the decline in state debts of Russia.<sup>16</sup>

### 7. Concluding Remarks

We could say that tax reforms implemented in recent years in Russia on the whole brought about positive results. Of course, the good performance in tax collections in recent years has been largely attributed to the good economic performance. Nonetheless, we evaluate the following points. First, rent revenues, especially those from oil and gas, began to be concentrated in the federal budget. This tendency will reduce the difference in tax revenues of the regional budgets between resource rich and poor regions. Second, the increase in personal income tax revenues and unified social taxes generated by the considerable increase in wages should not be undervalued. This is a good sign for a country like Russia where official average wages are still at the level of 160 dollars per month. This also reflects the fact that more incomes are now controlled by tax authorities, while previously large amounts of incomes were hidden from them. It seems that wage increases become a driving force of economic growth in Russia engendering huge purchasing power. In other words, higher wages become a strong incentive for efficient work, because of the strong desire of the population to buy consumer goods with an international quality that were previously totally inaccessible to ordinary people in Russia. Retail trade turnover increased by 9.1 percent in 2002 in real terms.

 $<sup>^{14}</sup>$  Appendix 24 of the federal budget law for 2002 specified the amount of foreign borrowing as 2,843.3 million dollars.

<sup>&</sup>lt;sup>15</sup> This was specified by Government Decree No. 681 of September 18, 2002.

<sup>&</sup>lt;sup>16</sup> According to Article 114 of the federal budget law for 2002, expenditures on foreign debt service could be used to repay foreign debts.

Needless to say, however, there are still many problems in the field of state budget. First, there seems to be more room for taxation on oil and gas industry. Apparently, taxation on gas industry is much less stringent than taxation on oil, although there was a problem of low tariff of export duty on oil in 2002. For example, severance taxes on gas are taxed on realized gas evaluated at well-head prices (producers' prices). They are only a fraction of export prices (or purchasers' prices). Good news is that the Russian government is now making a proposal to strengthen taxation on oil and gas. Second, a considerable reduction of civil sectors and its personnel seems to be inevitable sooner or later. The financial burden of increasing wages of civil servants will be too heavy on the state budget. In addition, the increase in transfers from the federal to regional budgets in order to finance these wage increases observed in 2002 seems to be inefficient and irrelevant. Regions should have tax revenues for the wage payments of civil servants employed at regional levels.

Finally, apparently, there are no signs of "problems of the year 2003" concerning the debt repayment and service of Russia, widely discussed two-three years ago.

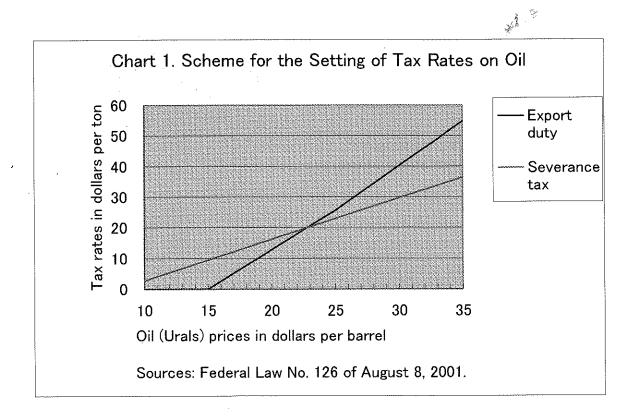
<sup>&</sup>lt;sup>17</sup> Producers' prices of gas accounted for only 6.9 percent of purchasers' prices of exported gas (Tabata, 2002, p. 615).

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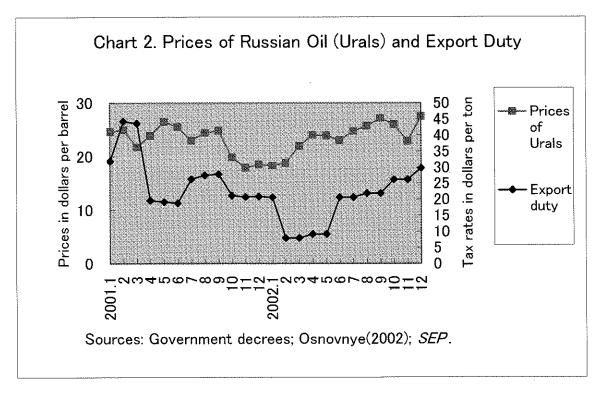


Table 1. The Russian State Budget in 1999-2002

CHANGE AND THE PARTY OF THE PAR		1999	2000	2001	2002	
			(in bn rubles	$\sim$	(inci	(increase rate in percent)
Revenue	Consolidated budget	1,213.6	2,097.7	2,683.7	3,176.1	118.3
	Federal budget	615.5	1,132.1	1,594.0	1,862.6	116.9
	Regional budget	8.099	1,065.8	1,322.4	1,632.6	123.5
Expenditure	Expenditure   Consolidated budget	1,258.0	1,960.1	2,419.4	3,064.2	126.7
	Federal budget	6.999	1,029.2	1,321.9	1,706.5	129.1
	Regional budget	653.8	1,032.1	1,330.2	1,676.8	126.1
Balance	Consolidated budget	-44.4	137.6	264.3	111.9	
	Federal budget	-51.4	102.9	272.1	156.1	
	Regional budget	7.0	33.7	-7.8	-44.2	
GDP		4,766.8	7,302.2	9,040.8	10,863.3	120.2
			(in percent of GDP)	of GDP)		
Revenue	Consolidated budget	25.5	28.7	29.7	29.2	
	Federal budget	12.9	15.5	17.6	17.1	
	Regional budget	13.9	14.6	14.6	15.0	
Expenditure	Expenditure Consolidated budget	26.4	26.8	26.8	28.2	
	Federal budget	14.0	14.1	14.6	15.7	
	Regional budget	13.7	14.1	14.7	15.4	
Balance	Consolidated budget	6.0-	6; <del>-</del>	2.9	1.0	
	Federal budget	<del>-</del> -	4.1	3.0	1.4	
	Regional budget	0.1	0.5	-0.1	-0.4	!

Note:
1) Excludes revenues and expenditures of unified social taxes (ESN).
Sources:
Minfin, 2003a.
RSY, 2002.

Table 2. Revenue of the 'Consolidated Budget in 2001-2002

in percent of in percent of total total GDP 29.7 3,515.6 339.5 100.0 29.7 3,776.1 100.0 87.4 25.9 2,796.3 88.0 19.1 5.7 463.4 14.6 9.5 23.8 7.1 752.9 23.7 9.1 2.7 752.9 23.7 264.1 8.3 3.3 1.0 12.3 3.7 323.4 10.2 5.1 12.3 3.7 22.8 16.7 5.1 15.3 5.0 3.1 0.0 106.2 3.3 -0.6 -0.2 1.6 1.6 7 5.1			2001				2002	12		
(ESN)         2,683.7         20.7         3,515.6         total         GDP           cluding ESN         2,683.7         100.0         29.7         3,515.6         100.0           cluding ESN         2,883.7         100.0         29.7         3,176.1         100.0           cluding ESN         2,345.0         87.4         25.9         2,796.3         88.0           513.8         19.1         5.7         463.4         14.6           55.8         9.5         2.8         7.1         752.9         23.7           243.3         9.1         2.7         264.1         8.3           atural resources         135.7         5.1         15.         330.8         10.4           atural resources         135.7         5.1         15.         330.8         10.4           atural resources         135.7         5.1         15.         330.8         10.4           atural resources         135.7         5.1         15.9         23.7         10.2           nue         136.5         5.1         15.         16.2         263.5         8.3           municipal property         115.8         4.3         1.5         160.7         -1.8     <	5	bn rubles	cent of	in percent of		in percent of	in percent of increase in bn	increase in bn	increase rate	contribution
(ESN)         2,683.7         29.7         3,515.6           cluding ESN         2,683.7         100.0         29.7         3,176.1         100.0           cluding ESN         2,683.7         100.0         29.7         3,176.1         100.0           2,345.0         87.4         25.9         2,796.3         88.0           513.8         19.1         5.7         463.4         14.6           513.8         19.1         5.7         463.4         14.6           639.0         23.8         7.1         752.9         23.7           243.3         9.1         2.7         264.1         8.3           atural resources         135.7         5.1         1.5         330.8         10.4           atural resources         136.5         5.1         1.5         330.8         10.4           s         198.7         7.4         2.2         263.5         8.				GDP		total	GDP	rubles	in percent	rate in percent
(ESN)         339.5         339.5           cluding ESN         2,683.7         100.0         29.7         3,176.1         100.0           cluding ESN         2,345.0         87.4         25.9         2,796.3         88.0           513.8         19.1         5.7         463.4         14.6           555.8         9.5         2.8         358.1         11.3           255.8         9.5         2.8         358.1         11.3           243.3         9.1         2.7         264.1         8.3           340.6         3.3         1.0         120.4         3.8           atural resources         135.7         5.1         1.5         264.1         8.3           atural resources         135.7         5.1         1.5         330.8         10.4           atural resources         135.7         5.1         1.5         330.8         10.4           atural resources         136.5         5.1         1.5         183.2         5.8           ne         136.5         5.1         1.6         1.6         1.0         2.2           atural resources         136.7         7.4         2.2         263.5         8.3	renue	2,683.7		29.7	3,515.6	ANTERIOR MANAGEMENT AND ANTERIOR OF THE PERSONS AND	32.4	831.9	131.0	
cluding ESN         2,683.7         100.0         29.7         3,176.1         100.0           2,345.0         87.4         25.9         2,796.3         88.0           513.8         19.1         5.7         463.4         14.6           513.8         19.1         5.7         463.4         14.6           513.8         19.1         5.7         463.4         14.6           639.0         23.8         7.1         752.9         23.7           243.3         9.1         2.7         264.1         8.3           389.6         3.3         1.0         120.4         3.8           atural resources         135.7         5.1         1.5         330.8         10.4           atural resources         135.7         5.1         1.5         330.8         10.4           atural resources         135.7         5.1         1.5         330.8         10.4           atural resources         136.5         5.1         1.5         183.2         5.8           municipal property         115.8         4.3         1.3         157.3         5.0           s         82.9         3.1         0.9         106.2         -56.7         -1	ocial tax (ESN)				339.5		3.1			
e tax 513.8 19.1 5.7 463.4 14.6 513.8 19.1 5.7 463.4 14.6 513.8 19.1 5.7 463.4 14.6 513.8 19.1 5.7 463.4 14.6 513.8 19.1 5.7 752.9 23.7 243.3 9.1 2.7 264.1 8.3 89.6 3.3 1.0 120.4 3.8 10.4 10.2 10.2 10.2 10.2 10.2 10.2 10.2 10.2	renue, excluding ESN	2,683.7	100.0	29.7		_	29.2	492.4	118.3	100.0
e tax 255.8 9.5 2.8 358.1 11.3 639.0 23.8 7.1 752.9 23.7 243.3 9.1 2.7 752.9 23.7 243.3 9.1 2.7 264.1 8.3 89.6 3.3 1.0 120.4 3.8 10.4 10.2 31.3 12.3 3.7 323.4 10.2 10.4 10.2 10.2 10.2 10.2 10.2 10.2 10.2 10.2	une	2,345.0	87.4	25.9			25.7	451.3	119.2	91.7
e tax 639.0 23.8 7.1 752.9 23.7 243.3 9.1 2.3 7.1 752.9 23.7 243.3 9.1 2.7 264.1 8.3 89.6 3.3 1.0 120.4 3.8 10.4 13.5 12.3 37.1 12.3 3.7 323.4 10.2 136.5 5.1 1.5 183.2 5.8 municipal property 115.8 4.3 1.3 1.3 157.3 5.0 s sevenue 82.9 3.1 0.9 106.2 3.3 revenue 15.0 -0.6 -0.2 -56.7 -1.8 146.7 5.5 1.6 160.7 5.1	tax	513.8	19.1	5.7			4.3	50.4	90.2	-10.2
atural resources 135.7 5.1 752.9 23.7 243.3 9.1 2.7 264.1 8.3 89.6 3.3 1.0 120.4 3.8 10.4 135.7 5.1 1.5 330.8 10.4 10.2 136.5 5.1 1.5 183.2 5.8 10.4 10.2 198.7 7.4 2.2 263.5 8.3 revenue 82.9 3.1 0.9 106.2 3.3 revenue 15.0 -0.6 -0.2 -56.7 -1.8 146.7 5.5 1.6 160.7 5.1	nal income tax	255.8	9.5	2.8			3.3	102.3	140.0	20.8
atural resources 135.7 5.1 1.0 120.4 8.3 at municipal property 115.8 1.0 15.0 15.1 15.1 15.1 15.1 15.1 15.1		639.0	23.8	7.1			6.9	113.9	117.8	23.1
atural resources 135.7 5.1 1.5 330.8 10.4 3.8 10.4 135.7 10.2 1.5 330.8 10.4 10.2 10.2 10.2 136.5 1.1 1.5 183.2 5.8 10.2 136.5 1.1 1.5 183.2 5.8 10.2 198.7 7.4 2.2 2.63.5 8.3 revenue 82.9 3.1 0.9 106.2 3.3 revenue 15.0 -0.6 -0.2 -56.7 -1.8 146.7 5.5 1.6 160.7 5.1	tax	243.3	9.1	2.7			2.4	20.8	108.5	4.2
atural resources 135.7 5.1 1.5 330.8 10.4  331.3 12.3 3.7 323.4 10.2  ue 136.5 5.1 1.5 183.2 5.8  municipal property 115.8 4.3 1.3 157.3 5.0  s 82.9 3.1 0.9 106.2 3.3  revenue	ty tax	89.6	3.3	0.1			Ξ	30.8	134.4	6.3
uue         331.3         12.3         3.7         323.4         10.2           136.5         5.1         1.5         183.2         5.8           198.7         7.4         2.2         263.5         8.3           municipal property         115.8         4.3         1.3         157.3         5.0           s         82.9         3.1         0.9         106.2         3.3           revenue         -15.0         -0.6         -0.2         -56.7         -1.8           146.7         5.5         1.6         160.7         5.1	onts for natural resources	135.7	5.1				3.0	195.1	243.8	39.6
municipal property   136.5   5.1   1.5   183.2   5.8   5.8	ms duty	331.3	12.3	3.7			3.0	-7.9	97.6	9.1
municipal property 115.8 4.3 1.3 157.3 5.0 sevenue 82.9 3.1 0.9 166.2 3.3 revenue -15.0 -0.6 -0.2 -56.7 -1.8 146.7 5.5 1.6 160.7 5.1	tax revenue	136.5	5.1	7.			1.7	46.7	134.2	9.5
and municipal property 115.8 4.3 1.3 157.3 5.0 vities 82.9 3.1 0.9 106.2 3.3 tax revenue -15.0 -0.6 -0.2 -56.7 -1.8 146.7 5.5 1.6	revenue	198.7	7.4	2.2			2.4	64.8	132.6	13.2
tax revenue 82.9 3.1 0.9 166.2 3.3 tax revenue 82.0 -0.6 -0.2 -56.7 -1.8 146.7 5.5 1.6	state and municipal property									
tax revenue 82.9 3.1 0.9 106.2 3.3	activities	115.8		<u>1.3</u>	157.3	5.0	1.4	41.5	135.8	8.4
-15.0 -0.6 -0.2 -56.7 -1.8 146.7 5.5 1.6 160.7 5.1	non-tax revenue	82.9		6.0	106.2	3.3	1.0	23.3	128.1	4.7
146.7 5.5 1.6 160.7 5.1	s	-15.0		-0.2	-56.7	8.1-	-0.5	41.7	378.0	-8.5
	spun	146.7		1.6	160.7	5.1	<u></u>	14.0	109.5	2.8
0.3 0.1 12.3 0.4	Venue	8.3	0.3	0.1	12.3	0.4	0.1	4.0	148.2	8.0

Sources: Minfin, 2003a. *SEP*, 2003, No. 1.

Table 3. Revenue of the Federal Budget in 2001-2002

		2001					20	2002	, in the second		
	in bn rubles	in bn rubles in percent of in percent of total GDP	in percent of GDP	budget plan in bn rubles	execution in bn rubles	in percent of plan	in percent of in percent of plan total	in percent of GDP	increase in bn rubles	increase rate in percent	contribution rate in
											percent
Total revenue	1,594.0		17.6	2,125.7	2,202.1	103.6		20.3	608.1	138.1	
Unified social tax (ESN)				281.2	339.5	120.7		3.1			
Total revenue, excluding ESN	1,594.0	100.0	17.6	1,920.9	1,862.6	97.0	100.0	17.1	268.6	116.9	100.0
Tax revenue	1,460.4	91.6	16.2	1,726.3	1,696.1	98.3	91.1	15.6	235.7	116.1	87.8
Profit tax	213.8	13.4	2.4	207.4	172.2	83.0	9.2	1.6	-41.6	80.5	-15.5
VAT	639.0	40.1	7.1	773.5	752.7	97.3	40,4	6.9	113.7	117.8	42.3
Excise tax	203.1	12.7	2.2	224.9	214.9	92.6	11.5	2.0	11.8	105.8	4.4
Payments for natural resources	49.7	3.1	0.5	183.7	214.2	116.6	11,5	2.0	164.5	431.0	61.2
Customs duty	331.3	20.8	3.7	324.1	323.4	99.8	17.4	3.0	-7.9	97.6	-2.5
Other tax revenue	23.5	1.5	0.3	12.7	18.7	147.2	1.0	0.2	-4.8	79.6	3.1-
Non-tax revenue	116.3	7.3	5.	104.3	150.5	144.3	8.1	1.4	34.2	129.4	12.7
From state and municipal property											
and its activities	57.0	3.6	9.0	50.5	76.9	152.3	4.1	0.7	19.9	134.9	7.4
From foreign economic activities	51.5	3.2	9.0	47.9	65.6	137.0	3.5	9'0	14.1	127.4	5.2
Other non-tax revenue	7.8	0.5	0.1	5,9	8.0	135.6	0.4	0.1	0.2	102.6	0.1
Other revenue	17.3	_	0.5	90.3	16.0	17.7	60	0.1	-1.3	92.5	0

Sources: Minfin, 2003a. O federal'nom, 2002. *RSY*, 2002.

Table 4. Revenue of the Regional Budget in 2001-2002

		2001				2002	12		
	in bn rubles	in percent of total	in percent of GDP	in bn rubles	in percent of total	in percent of increase in bn increase rate GDP rubles in percent	ncrease in bn rubles	increase rate in percent	contribution rate in
									percent
Total revenue	1,322.4	100.0	14.6	1,632.6	100.0	15.0	310.2	123.5	100.0
Tax revenue	884.6	6.99	9.6	1,100.2	67.4	10.1	215.6	124.4	69.5
Profit tax	300.0	22.7	3.3	291.1	17.8	2.7	6.8	97.0	-2.9
Personal income tax	253.0	19.1	2.8	358.1	21.9	3.3	105.1	141.5	33.9
Excise tax	40.2	3.0	0.4	49.2	3.0	0.5	0.6	122.4	2.9
Sales tax	45.1	3.4	0.5	50.1	3.1	0.5	5.0	111.1	1.6
Tax on general income of small									
business	20.5	1.6	0.2	27.2	1.7	0.3	6.7	132.7	2.2
Property tax	88.1	6.7	1.0	119.0	7.3	<del>_</del> _	30.9	135.1	10.0
Payments for natural resources	86.0	6.5	1.0	116.6	7.1	<u></u>	30.6	135.6	6.6
Local tax	25.6	1.9	0.3	10.7	0.7	0.1	14.9	41.8	-4.8
Other tax revenue	26.1	2.0	0.3	78.2	4.8	0.7	52.1	299.6	16.8
Non-tax revenue	82.4	6.2	0.0	112.9	6.9	1.0	30.5	137.0	9.8
From state and municipal property									
and its activities	58.8	4.4	0.7	80.4	4.9	0.7	21.6	136.7	7.0
Other non-tax revenue	23.6		0.3	32.5	2.0	0.3	8.9	137.7	2.9
Transfers	215.0	_	2.4	261.6	16.0	2.4	46.6	121.7	15.0
Grants	44.4		0.5	57.3	3.5	0.5	12.9	129.1	4.2
Subventions	63.8		0.7	72.5	4.4	0.7	8.7	113.6	2.8
Mutual settlements	4.5	0.3	0.0	14.8	6.0	0.1	10.3	331.5	3.3
Equalizing grants	94.2		1.0	135.9	8.3	<del></del>	41.7	144.3	13.4
Subsidies	23.0		0.3	37.6	2.3	0.3	14.6	163.5	4.7
Budget funds	132.1		7.	145.5	8.9	1.3	13.4	110.1	4.3
Road fund	85.6		6.0	111.8	6.8	1.0	26.2	130.6	8.4
Fund for regeneration of the	ć		-	-	o c	C C	60-	0	0.1
mineral & raw material base	7.0	. 0	5 6	25.5	9 6	9 5	, e	140.4	) r
Other revenue	8.3	0.0	Ö	12.4	0,0	0.1	+	143.4	6.1

Sources: Minfin, 2002b; 2003a.

Table 5. Expenditure of the Consolidated Budget in 2001–2002

		2001				2002	02		
	in bn rubles	in percent	in percent	in bn rubles	-≌	in percent	increase in	increase	contribution
		of total	ot GDP		of total	of GDP	bn rubles	rate in	rate in
Table 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	, 67, 6							percent	percent
i otal expenditure	2,419.4		26.8	3,403.7		31.3	984.3	140.7	
Unified social tax (ESN)				339.5		بن 1			
Total expenditure, excluding ESN	2,419.4	100.0	26.8	3,064.2	100.0	28.2	6448	1967	•
State administration and local autonomy	111.0	4.6	1.2	149.1	4.9	1 7	38.1	124.2	
international activities	23.8	1.0	0.3	32.2	-	03	. 80°.		
Defense	247.7	10.2	2.7	295.3	96	2.7	47.6	110.0	
Security	183.9	7.6	2.0	241.4	7.9	66	57.5	1213	
Industry, energy and construction	237.4	9.6	2.6	253.2	00	, c	7.0	0.101	
Agriculture and fishery	67.4	2.8	0.7	59.9	2.0	90	7.5	88.0	. K.
Environmental protection	10.0	0.4	0.1	19.7	0.6	0.0	2.6	197.0	
Transportation and communications	86.3	3.6	1.0	132.5	4.3	1 2	46.2	153.5	-
Housing and communal service	196.0	8.1	2.2	256.2	8.4	2.4	60.2	130.7	
Social and cultural measures	727.6	30.1	8.0	1,032.1	33.7	9.5	304.5	1418	
Education				414.1	13.5	89		?	
Culture, arts and cinema				52.6	1.7	0.5			
Mass communication				18.7	0.6	0.0			
Healthcare and sports				260.4		2.4			
Social policy (excl. ESN)				286.3	9.3	2 6			
Debt service	244.4	10.1	2.7	237.9	7.8	2.2	16.25	97.3	
Budget funds	152.4	6.3	1.7	170.4	5.6	9.	18.0	111.8	0'- ¢
Other expenditure	131.5	5.4	1.5	184.3	0.9	1.7	52.8	140.2	0.7 0.8
									1

Sources: Minfin, 2003a. RSY, 2002. SEP, 2003, No. 1.

W. A.

Table 6. Expenditure of the Federal Budget in 2001-2002

tele accompliance in parcent of in percent o	1,221,9   1,000   1,			2001				2002	2				
1,321,9	FSN 1,321.9 146 1947.4 2,046.0 1051 188 724.1 154.8 1 1.321.9 100.0 146 1,666.2 1,706.5 120.7 100.0 15.7 384.6 129.1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			in percent of ir total	n percent of GDP	budge in bn	execution in bn rubles	in percent of i	n percent of i total	n percent of GDP	increase in bn rubles	increase rate in percent	contribution rate in percent
ESN   1,321.9   100.0   146   1,281.2   339.5   120.7   120.7   131.9   120.1   131.8   120.1   131.8	FSN 1,321,9 100.0 146 1,666.2 1,706.5 120.7 150.7 3846 129.1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	otal expenditure	1,321.9		14.6	1,947.4	2,046.0	105.1		18.8	724.1	154.8	
1,321.9   100.0   146   1,666.2   1,706.5   102.4   100.0   157   384.6   129.1   11   11   11   11   19.5   102.1   1.1   0.2   7.7   165.3   14.2   133.8   14.2   133.8   14.2   133.8   14.2   133.8   14.2   133.8   13.8	1,321,9   1000   146   1,666.2   1,706.5   102.4   1000   15.7   384.6   129.1   1   1   11.8   1   1   1   1   1   1   1   1   1	Inified social tax (ESN)				281.2	339.5	120.7		3.1		-	
the first section of the first	tron FEG. 2003b.  42.0	otal expenditure, excluding ESN tate administration and local	1,321.9	100.0	14.6	1,666.2	1,706.5	102.4	100.0	15.7	384.6	_	100.0
tion 118 0.9 0.1 19.1 19.5 102.1 1.1 0.2 7.7 165.3  24.7 18.7 2.4 2 2.25.3 75.1 1.9 0.2 7.7 165.3  24.8 11.3 2.4 2 2.25.3 75.1 1.9 0.2 7.7 165.3  24.8 11.3 2.4 2 2.25.3 75.1 1.9 0.3 8.4 153.3  24.1 18. 0.3 2.4 2 2.25.3 75.1 1.9 0.3 4.1 1.9 2.3  24.1 18. 0.3 2.4 2.9 2.25.3 75.1 1.2 1.8 4.15 1.2  24.2 3.3 0.5 5.7 1.8 0.3 31.1 102.6 1.8 0.3 7.4 113.2  24.1 2.4 3.5 0.1 2.8 2.8 11.1 0.4 0.1 -2.9 6.1 1.3 2.38.1  25.4 1 1.2 2.8 0.4 7.0 7.5 107.1 0.4 0.1 -2.9 6.20  25.4 1 1.2 2.8 0.1 10.3 10.2 9.8 0.1 1.9 0.3 1.7 1.9  25.4 1 1.2 2.8 0.1 10.3 10.2 9.8 0.1 1.9 0.3 1.2 1.9  25.4 1 1.2 1.4 2.2 1.8 1.7 10.2 9.9 0.0 0.6 0.1 2.4 1.3 1.8  25.4 1.2 1.4 2.2 1.4 2.2 1.4 3.1 1.3 1.4 1.3 1.3 1.4 1.3 1.3 1.4 1.3 1.3 1.4 1.3 1.3 1.4 1.3 1.3 1.4 1.3 1.3 1.4 1.3 1.3 1.4 1.3 1.3 1.4 1.3 1.3 1.4 1.3 1.3 1.4 1.3 1.4 1.3 1.4 1.3 1.3 1.4 1.4 1.4 1.4 1.4 1.4 1.4 1.4 1.4 1.4	tief 6.9 0.9 0.1 19.1 19.5 102.1 11.1 0.2 7.7 165.3  247.7 18.7 2.7 284.2 295.3 103.9 17.3 2.7 47.6 119.3  247.7 18.7 2.7 284.2 295.3 103.9 17.3 2.7 47.6 119.3  247.7 18.7 2.7 2.8 2.2 75.1 11.9 0.3 7.4 115.1 11.3  247.7 18.7 2.7 2.8 2.2 75.1 11.2 1.8 0.3 7.4 115.1 11.2  247.7 18.8 0.3 30.3 31.1 102.6 11.8 0.3 7.4 11.1 11.3  247.7 18.8 0.3 30.3 31.1 102.6 11.8 0.3 7.4 11.1 11.3  247.7 18.8 0.4 0.1 9.8 10.0 0.6 0.1 0.3 7.4 131.2  247.8 10.6 0.1 0.6 0.1 11.3 11.3 2.8 10.1 1.6 0.3 1.4 11.3 2.8 1.8 10.1 1.6 0.1 1.8 1.8 1.8 1.8 1.8 1.8 1.8 1.8 1.8 1	utonomy	42.0	3.2	0.5	56.7	56.2	99.1	3,3	0.5	14.2	·	3.7
the first state of the first sta	the Feb. 2008h.  23.8	udiciary	11.8	0.9	0.1	19.1	19.5	102.1	Ξ	0.2	7.7		2.0
the control of the co	the first september of	ternational activities	23.8	8.1	0.3	42.9	32.2	75.1	1.9	0,3	8.4		2.5
tion 48.9 11.3 1.6 173.9 190.4 109.5 11.2 1.8 41.5 127.9 127.5 tion 23.7 1.8 0.3 31.3 11.1 102.6 1.8 0.3 11.3 11.2 11.8 11.8 11.3 11.8 11.8 11.8 11.8 11.8	the color of the c	efense	247.7	18.7	2.7	284.2	295.3	103.9	17.3	2.7	47.6		12.4
the control of the co	tron	ecurity	148.9	11.3	1.6	173.9	190.4	109.5	11.2	<del>-</del>	41.5	·	10.8
tief 6.3 3 0.5 57.7 105.5 182.8 6.2 1.0 61.3 238.7 238.7 23.7 1.8 0.5 57.7 105.5 182.8 6.2 1.0 61.3 238.7 23.7 1.8 0.3 26.8 27.8 103.7 1.6 0.3 4.1 117.3 23.7 1.8 0.4 0.1 2.8 0.4 1.0 117.3 0.4 0.1 0.1 0.6 0.1 0.4 0.1 0.2 0.2 0.2 0.2 0.1 0.1 0.2 0.2 0.2 0.2 0.1 0.1 0.2 0.2 0.2 0.1 0.1 0.2 0.2 0.2 0.1 0.1 0.2 0.2 0.1 0.2 0.2 0.1 0.2 0.2 0.2 0.2 0.1 0.2 0.2 0.2 0.2 0.2 0.2 0.2 0.2 0.2 0.2	the Harmonia and the state of t	cience	23.7	8.	0.3	30.3	31.1	102.6	1.8	0.3	7.4		1.9
1173   18   0.3   26.8   27.8   103.7   16   0.3   4.1   117.3     118	11	dustry, energy and construction	44.2	3.3	0.5	57.7	105.5	182.8	6.2	0.1	61.3	-	15.9
1.5.3   0.4   0.1   9.8   9.9   101.0   0.6   0.1   4.6   186.8     3.1   2.8   0.4   0.1   8.7   1.5   107.1   0.4   0.1   -29.6   20.2     204.1   15.4   2.3   281.8   278.8   98.9   16.3   2.0   1.9   127.5     54.5   4.1   0.6   80.1   81.7   102.0   4.8   0.8   27.2   149.9     54.5   4.1   0.6   80.1   81.7   102.0   4.8   0.8   27.2   149.9     54.5   4.1   0.6   80.1   10.3   10.2   99.0   0.6   0.1   3.5   152.2     53.1   1.7   0.3   31.9   31.6   99.1   1.9   0.3   8.5   136.8     52.3   1.1   1.7   0.3   31.9   31.4   84.6   2.2   0.3   -9.0   80.6     54.5   57.9   37.4   64.6   2.2   0.3   -9.0   80.6     54.5   57.9   37.4   64.6   2.2   0.3   -9.0   80.6     55.0   0.1   10.3   10.3   10.0   0.6   0.1   3.7   156.1     55.0   0.4   0.1   16.5   14.4   87.3   0.8   0.1   2.7   138.6     55.0   0.4   0.1   16.5   14.4   87.3   0.8   0.1   0.6   10.4     55.0   0.6   0.1   0.2   13.3   151.5   108.6   0.1   0.1   0.5     55.0   0.0   0.1   0.1   16.5   13.4   64.6   0.1   0.1   0.5     55.0   0.1   10.3   10.3   10.00   0.6   0.1   2.7   138.6     55.0   0.1   0.2   0.1   16.5   14.4   87.3   0.8   0.1   8.9   261.8     55.0   0.1   0.2   0.1   13.3   -665.0   0.8   0.1   5.3   166.2     55.0   0.1   0.1   0.2   13.3   -665.0   0.8   0.1   5.3   166.2     55.0   0.1   0.1   0.2   13.3   -665.0   0.8   0.1   5.3   166.2     55.0   0.1   0.1   0.2   13.3   -665.0   0.8   0.1   5.3   166.2     55.0   0.1   0.1   0.2   13.3   -665.0   0.8   0.1   5.3   166.2     55.0   0.1   0.1   0.2   0.1   0.2   0.1   0.1   0.1     55.0   0.1   0.1   0.2   0.1   0.2   0.1   0.2   0.1   0.1   0.1     55.0   0.1   0.1   0.2   0.1   0.2   0.1   0.1   0.1   0.1   0.1     55.0   0.1	Fig. 10	griculture and fishery	23.7	₩. ₩.	0.3	26.8	27.8	103.7	1.6	0.3	4.1		=
14   14   15   16   16   17   17   17   17   17   17	11	vironmental protection	5.3	0.4	0.1	9.6	6.6	101.0	9.0	0.1	4.6		1.2
11   12   15   15   15   15   15   15	19	ansportation and	37.1	2.8	0.4	7.0	7.5	107.1	0.4	0.1	-29.6		1.7-
204.1 15.4 2.3 281.8 278.8 98.9 16.3 2.6 74.7 136.6   54.5 4.1 0.6 80.1 81.7 102.0 4.8 0.8 27.2 149.9   6.7 0.5 0.1 10.3 10.2 99.0 0.6 0.1 3.5 152.2   7.5 0.6 0.1 1.7 0.3 31.9 31.6 99.1 1.9 0.3 8.5 136.8   112.3 8.5 1.2 149.2 145.4 97.5 8.5 1.3 33.1 129.5   231.1 17.5 2.6 285.0 223.7 78.5 13.1 2.1 -74 96.8   46.4 3.5 0.5 57.9 37.4 64.6 2.2 0.3 -9.0 80.6   184.7 14.0 2.0 227.1 186.3 82.0 10.9 1.7 1.6 100.9   6.6 0.5 0.1 1.3 1.3 119.9 18.7 2.9 88.3 138.4   6.6 0.5 0.1 10.3 10.3 100.0 0.6 0.1 3.7 156.1   6.6 0.5 0.1 10.3 10.3 100.0 0.6 0.1 2.7 138.6   5.5 0.4 0.1 16.5 14.4 87.3 66.5 2.3 0.4 38.7   14.5 1.1 0.2 13.9 15.1 108.6 0.9 0.1 6.3 106.1   8.0 0.6 0.1 2.0 13.3 166.5 0.9 0.1 6.5 3 166.2   1.1 0.2 2.0 13.3 16.1 108.6 0.9 0.1 6.5 3 166.2   1.1 0.2 0.1 13.3 -665.0 0.8 0.1 6.3 106.1   1.1 0.2 13.3 166.5 0.1 6.5 0.1 6.5 0.1 6.5 0.1   1.1 0.2 13.3 16.5 0.1 6.5 0.1 6.5 0.1 6.5 0.1   1.1 0.2 13.3 166.5 0.1 6.5 0.1 6.5 0.1   1.1 0.2 13.3 166.5 0.1 6.5 0.1 6.5 0.1   1.1 0.2 13.3 166.5 0.1 6.	Fig. 204.1 15.4 2.3 281.8 278.8 98.9 16.3 2.6 74.7 136.6 48.6 6.7 6.7 6.7 6.7 6.7 6.7 6.7 6.7 6.7 6	nergency prevention and relief	6.9	0.5	0.1	8.7	8.8	101.1	0.5	0.1	1.9	•	0.5
the service of the se	stand cinema 6.7 6.5 6.1 10.3 10.2 0.8 27.2 149.9 10.1 co. 6.7 0.5 0.1 10.3 10.2 99.0 0.6 0.1 3.5 15.2 149.9 10.1 10.2 0.9 0.0 0.1 2.4 13.2 15.2 149.9 11.2 0.3 11.9 11.2 0.3 11.9 11.9 0.3 8.5 11.3 12.2 11.2 11.2 1.2 149.2 145.4 97.5 8.5 11.3 33.1 129.5 11.2 11.2 11.2 11.2 11.2 11.2 11.2 11	ocial and cultural measures	204.1	15.4	2.3	281.8	278.8	98.9	16.3	2.6	74.7	•	19.4
ts and cinema 6.7 0.5 0.1 10.3 10.2 99.0 0.6 0.1 3.5 152.2  numication 7.5 0.6 0.1 10.3 9.9 96.1 0.6 0.1 2.4 132.0  and sports 23.1 1.7 0.3 31.9 99.1 1.9 0.3 8.5 132.0  and sports 23.1 1.7 0.3 31.9 99.1 1.9 0.3 8.5 132.0  it is	ts and cinema 67 0.5 0.1 10.3 10.2 99.0 0.6 0.1 3.5 152.2 minoration 7.5 0.6 0.1 10.3 9.9 96.1 0.6 0.1 2.4 132.0 and sports 23.1 1.7 0.3 31.9 31.6 99.1 1.9 0.3 8.5 132.0 and sports 112.3 8.5 1.2 149.2 145.4 97.5 8.5 13.1 12.3 33.1 12.5 2.6 285.0 223.7 78.5 13.1 2.1 -7.4 96.8 lebt service 1 184.7 14.0 2.0 2.2 223.7 78.5 13.1 2.1 -7.4 96.8 lebt service 1 184.7 14.0 2.0 2.2 227.1 186.3 82.0 10.9 1.7 1.6 100.9 lept to other levels of 6.6 0.5 0.1 17.4 2.5 265.4 318.3 119.9 18.7 2.9 88.3 138.4 lebt service 5.5 0.4 0.1 0.2 11.0 0.2 11.3 37.1 156.1 lebt service 1 14.5 1.1 0.2 11.1 0.2 11.3 37.1 156.1 lebt service 1 14.5 1.1 0.2 11.3 15.1 108.6 0.9 0.1 3.7 166.2 lebt service 1 14.5 1.1 0.2 113.3 156.5 2.3 0.4 38.7 166.2 lebt service 1 14.5 1.1 0.2 113.3 156.5 0.9 0.1 0.6 0.1 0.1 0.6 10.1 0.6 10.1 0.6 10.1 0.6 10.1 0.6 10.1 0.6 10.1 0.1 0.6 10.1 0.1 0.6 10.1 0.1 0.6 10.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.	Education	54.5	4.1	9.0	80.1	81.7	102.0	4.8	0.8	27.2	•	7.1
and sports 23.1 1.7 0.6 0.1 10.3 9.9 96.1 0.6 0.1 2.4 132.0 and sports 23.1 1.7 0.3 31.9 31.6 99.1 1.9 0.3 8.5 136.8 136.8 sy (excl. ESN) 112.3 8.5 1.2 149.2 145.4 97.5 8.5 1.3 33.1 129.5 sy (excl. ESN) 112.3 8.5 1.2 1.2 149.2 145.4 97.5 8.5 1.3 33.1 129.5 sy (excl. ESN) 112.3 8.5 1.2 1.2 149.2 145.4 97.5 8.5 1.3 33.1 129.5 sy (excl. ESN) 112.3 8.5 1.2 1.2 1.2 149.2 145.4 97.5 8.5 1.3 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2	and sports 7.5 0.6 0.1 10.3 9.9 96.1 0.6 0.1 2.4 132.0 and sports 12.1 1.7 0.3 31.9 15.6 99.1 1.9 0.3 8.5 136.8 y (excl. ESN) 23.1 1.7 0.3 13.9 146.4 97.5 8.5 1.3 13.1 129.5 23.1 129.5 23.1 129.5 23.1 13.1 2.1 7.4 96.8 13.1 2.1 7.4 96.8 13.1 2.1 7.4 96.8 13.1 13.1 2.1 7.4 96.8 13.1 13.1 2.1 7.4 96.8 13.1 13.1 2.1 1.7 1.6 100.9 port to other levels of 20.0 17.4 2.5 26.5 4 318.3 119.9 18.7 2.9 88.3 138.4 port to other levels of 20.0 17.4 2.5 26.5 4 318.3 119.9 18.7 2.9 88.3 138.4 13.1 13.1 13.1 13.1 13.1 1.6 1.0 1.0 1.0 1.1 16.5 1.4 87.3 0.8 0.1 1.7 1.8 1.8 1.8 1.1 1.8 1.1 0.2 1.3 1.3 1.3 1.4 1.3 1.3 1.4 1.3 1.4 1.3 1.4 1.4 1.4 1.4 1.4 1.4 1.4 1.4 1.4 1.4	Culture, arts and cinema	6.7	0.5	1:0	10.3	10.2	0.66	9.0	0.1	3.5	•	6.0
and sports 23.1 1.7 0.3 31.9 31.6 99.1 1.9 0.3 8.5 136.8 136.8 136.1 12.3 129.5 136.8 112.3 8.5 1.2 149.2 145.4 97.5 8.5 1.3 33.1 129.5 129.5 1231.1 17.5 2.6 285.0 223.7 78.5 13.1 2.1 -7.4 96.8 12.8 131.1 17.5 2.0 285.0 223.7 78.5 13.1 2.1 -7.4 96.8 12.8 144.1 14.0 2.0 227.1 186.3 82.0 10.9 1.7 1.6 100.9 10.9 1.7 1.6 100.9 10.9 1.7 1.6 100.9 10.9 1.7 1.6 100.9 10.9 1.7 1.8 138.4 138.4 119.9 18.7 2.9 88.3 138.4 138.4 119.9 18.7 2.9 88.3 138.6 11.9 10.3 10.0 0.6 0.1 2.7 138.6 11.9 10.5 11.1 0.2 13.9 15.1 108.6 0.9 0.1 0.6 10.1 10.1 11.1 11.2 12.0 13.9 15.1 108.6 0.9 0.1 0.6 10.1 10.1 11.1 11.2 12.0 13.3 -665.0 0.8 0.1 5.3 166.2 11.1 11.1 11.2 12.0 13.3 -665.0 0.8 0.1 5.3 166.2	and sports 23.1 1.7 0.3 31.9 31.6 99.1 1.9 0.3 8.5 136.8 136.8 sy (excl. ESN) 112.3 8.5 1.2 149.2 145.4 97.5 8.5 1.3 33.1 129.5 136.8 structure 1.7 17.5 2.6 22.3 17.4 64.6 2.2 0.3 -9.0 80.6 10.9 17.4 2.5 27.1 186.3 82.0 10.9 17.7 1.6 100.9 17.7 14.0 2.5 265.4 318.3 119.9 18.7 2.9 88.3 138.4 138.4 14.0 0.5 0.1 10.3 10.0 0.6 0.1 2.7 138.6 138.6 14.1 14.5 1.1 0.2 13.9 15.1 108.6 0.9 0.1 0.8 0.1 13.3 166.2 1	Mass communication	7.5	9.0	0.1	10.3	6.6	96.1	9.0	0.1	2.4	•	9.0
112.3   8.5   1.2   149.2   145.4   97.5   8.5   1.3   33.1   129.5     231.1   17.5   2.6   285.0   223.7   78.5   13.1   2.1   -7.4   96.8     bebt service	bebt service 1) 1847 140 2.0 223.7 785 13.1 2.1 -7.4 96.8 lebt service 1) 1847 14.0 2.0 227.1 186.3 82.0 10.9 1.7 1.6 100.9 lebt service 1) 184.7 14.0 2.0 227.1 186.3 82.0 10.9 1.7 1.6 100.9 lept to other levels of 230.0 17.4 2.5 265.4 318.3 119.9 18.7 2.9 88.3 138.4 lebt service 1) 230.0 17.4 2.5 265.4 318.3 119.9 18.7 2.9 88.3 138.4 lebt service 1) 230.0 17.4 2.5 265.4 318.3 119.9 18.7 2.9 88.3 138.4 lebt service 1) 230.0 17.4 2.5 265.4 318.3 100.0 0.6 0.1 3.7 156.1 lebt service 1) 24.4 87.3 0.8 0.1 8.9 261.8 lebt service 1) 25.5 0.4 0.1 16.5 14.4 87.3 0.8 0.1 8.9 261.8 lebt service 1) 25.5 0.4 0.1 16.5 14.4 87.3 0.8 0.1 8.9 261.8 lebt service 1) 25.5 0.4 0.1 16.5 14.4 87.3 0.8 0.1 8.9 261.8 lebt service 1) 25.5 0.4 0.1 16.5 14.4 87.3 0.8 0.1 8.9 261.8 lebt service 1) 25.5 0.4 0.1 16.5 14.4 87.3 0.8 0.1 56.5 2.3 0.4 38.7 lebt. 20.3 l	Healthcare and sports	23.1	1.7	0.3	31.9	31.6	99.1	1.9	0.3	8.5	·	2.2
lebt service <sup>1)</sup> 46.4 3.5 2.6 285.0 223.7 78.5 13.1 2.1 -7.4 96.8  bot service <sup>1)</sup> 184.7 14.0 2.0 227.1 186.3 82.0 10.9 1.7 1.6 100.9  port to other levels of 230.0 17.4 2.5 265.4 318.3 119.9 18.7 2.9 88.3 138.4 2.0  compared 5.6 0.5 0.1 10.3 10.0 0.6 0.1 3.7 156.1  compared 5.5 0.4 0.1 16.5 14.4 87.3 0.8 0.1 8.9 261.8  lance 14.5 1.1 0.2 13.9 15.1 108.6 0.9 0.1 0.6 104.1  littire 8.0 0.6 0.1 3.3 -665.0 0.8 0.1 5.3 166.2	lebt service <sup>1)</sup> 46.4 3.5 2.6 285.0 223.7 78,5 13.1 2.1 -7.4 96.8  46.4 3.5 0.5 57.9 37.4 64.6 2.2 0.3 -9.0 80.6  bort to other levels of 230.0 17.4 2.5 265.4 318.3 119.9 18.7 2.9 88.3 138.4 5  bort to other levels of 230.0 17.4 2.5 265.4 318.3 119.9 18.7 2.9 88.3 138.4 5  bort to other levels of 230.0 17.4 2.5 265.4 318.3 119.9 18.7 2.9 88.3 138.4 5  bort to other levels of 230.0 17.4 2.5 265.4 318.3 119.9 18.7 2.9 88.3 138.4 5  bort to other levels of 230.0 17.4 2.5 265.4 318.3 119.9 18.7 2.9 88.3 138.4 5  bort to other levels of 230.0 17.4 2.5 265.4 318.3 119.9 18.7 2.9 88.3 138.4 5  bort to other levels of 230.0 17.4 2.5 265.4 318.3 119.9 18.7 2.9 88.3 138.4 5  bort to other levels of 230.0 17.4 2.5 265.4 318.4 5  bort to other levels of 230.0 17.4 2.5 265.4 318.4 5  bort to other levels of 230.0 17.4 2.5 200.3 13.7 156.1 2  bort to other levels of 230.0 17.4 2.5 200.3 13.7 156.1 2  bort to other levels of 230.0 17.4 2.5 200.3 13.3 138.4 2  bort to other levels of 230.0 17.4 2.5 200.3 13.3 138.4 2  bort to other levels of 230.0 17.4 2.5 200.3 13.3 166.2 2  bort to 230.0 17.4 2.5 200.3 13.3 166.2 2  bort to 240.0 17.4 2.5 200.3 13.3 166.2 2  bort to 240.0 17.4 2.5 200.3 13.3 166.2 2  bort to 240.0 17.4 2.5 200.3 13.3 166.2 2  bort to 240.0 17.4 2.5 200.3 13.3 166.2 2  bort to 240.0 17.4 2.5 200.3 13.3 166.2 2  bort to 240.0 17.4 2.5 200.3 13.3 166.2 2  bort to 240.0 17.4 2.5 200.3 12.0 12.0 13.3 166.2 2  bort to 240.0 17.4 2.5 200.3 12.0 12.0 13.3 166.2 2  bort to 240.0 17.4 2.5 200.3 12.0 12.0 12.0 12.0 12.0 12.0 12.0 12.0	Social policy (excl. ESN)	112.3	8.5	1.2	149.2	145.4	97.5	8.5	<u></u>	33.1	•	8.6
tric debt service <sup>1)</sup> 184.7  146.4  18.5  186.3  186.3  186.3  19.0  10.9  1.7  1.6  10.0  10.0  1.7  1.6  10.0  10.0  1.7  1.6  10.0  10.0  1.7  1.6  10.0  10.0  1.7  1.6  10.0  10.0  1.7  1.6  10.0  10.0  1.7  1.6  10.0	trio debt service <sup>1)</sup> 46.4 3.5 0.5 57.9 37.4 64.6 2.2 0.3 -9.0 80.6 n debt service <sup>1)</sup> 184.7 14.0 2.0 227.1 186.3 82.0 10.9 1.7 1.6 100.9 support to other levels of 230.0 17.4 2.5 265.4 318.3 119.9 18.7 2.9 88.3 138.4 disposal 6.6 0.5 0.1 10.3 10.3 100.0 0.6 0.1 3.7 156.1 avelopment 5.5 0.4 0.1 16.5 14.4 87.3 0.8 0.1 8.9 261.8 internance 6.5 0.6 0.1 1.1 0.2 13.9 15.1 108.6 0.9 0.1 0.6 104.1 genditure 8.0 0.6 0.1 2.0 13.3 -665.0 0.8 0.1 5.3 166.2	ebt service	231.1	17.5	2.6	285.0	223.7	78.5	13.1	2.1	4.7-		-1.9
n debt service 10         184.7         14.0         2.0         227.1         186.3         82.0         10.9         1.7         1.6         100.0           support to other levels of support to other lev	l support to other levels of 230.0 17.4 2.5 265.4 318.3 119.9 18.7 2.9 88.3 138.4 disposal 6.6 0.5 0.1 10.3 10.0 0.6 0.1 3.7 156.1 svelopment 7.0 0.5 0.1 10.3 100.0 0.6 0.1 3.7 156.1 svelopment 5.5 0.4 0.1 10.3 10.0 0.6 0.1 2.7 138.6 intenance 6.5 0.4 0.1 1.1 0.2 13.9 15.1 108.6 0.9 0.1 0.6 104.1 logs of 13.9 15.1 108.6 0.9 0.1 0.6 104.1 logs of 13.3 -665.0 0.8 0.1 5.3 166.2 life.	Domestic debt service <sup>1)</sup>	46.4	3.5	0.5	67.9	37.4	64.6	2.2	0.3	0.6-		-2.3
support to other levels of support to other levels of support to other levels of a support to other levels of the support to other levels of a support to other levels	support to other levels of 230.0   17.4   2.5   265.4   318.3   119.9   18.7   2.9   88.3   138.4   138.4   138.4   138.4   14.5   16.1   10.3   100.0   0.6   0.1   3.7   156.1   138.6   138.6   138.6   14.4	Foreign debt service 1)	184.7	14.0	2.0	227.1	186.3	82.0	10.9	1.7	1.6		0.4
disposal 6.6 0.5 0.1 17.4 2.5 265.4 318.3 119.9 18.7 2.9 88.3 138.4 138.4 138.4 15.1 15.1 15.1 15.1 15.1 15.1 15.1 15	disposal 230.0 17.4 2.5 265.4 318.3 119.9 18.7 2.9 88.3 138.4 2.5 265.4 318.3 119.9 18.7 2.9 88.3 138.4 2.5 2.5 265.4 318.3 110.0 0.6 0.1 3.7 156.1 3.7 156.1 3.7 156.1 3.7 156.1 3.7 156.1 3.7 156.1 3.7 156.1 3.7 156.1 3.7 156.1 3.7 156.1 3.7 156.1 3.7 156.1 3.7 156.1 3.7 156.1 3.7 156.1 3.7 156.1 3.7 156.1 3.7 156.1 3.8 2.7 1	nancial support to other levels of											
l 6.6 0.5 0.1 10.3 10.0 0.6 0.1 3.7 156.1 lent 7.0 0.5 0.1 9.7 9.7 100.0 0.6 0.1 2.7 138.6 ce	l 6.6 0.5 0.1 10.3 10.0 0.6 0.1 3.7 156.1 lent 7.0 0.5 0.1 9.7 9.7 100.0 0.6 0.1 2.7 156.1 lent 7.0 0.5 0.1 16.5 14.4 87.3 0.8 0.1 2.7 138.6 ce 1.4 87.3 0.8 0.1 8.9 261.8 lent 14.5 1.1 0.2 13.9 15.1 108.6 0.9 0.1 0.6 104.1 lent lent lent lent lent lent lent lent	udgets	230.0	17.4	2.5	265.4	318.3	119.9	18.7	2.9	88.3		23.0
ppment         7.0         0.5         0.1         9.7         9.7         100.0         0.6         0.1         2.7         138.6           nance         5.5         0.4         0.1         16.5         14.4         87.3         0.8         0.1         8.9         261.8           nance         68.5         38.7         56.5         2.3         0.4         38.7           i         14.5         1.1         0.2         13.9         15.1         108.6         0.9         0.1         0.6         104.1           siture         8.0         0.6         0.1         2.0         13.3         -665.0         0.8         0.1         5.3         166.2	ppment 7.0 0.5 0.1 9.7 9.7 100.0 0.6 0.1 2.7 138.6 and single from EEG. 2003b.	eapon disposal	9.9	0.5	0.1	10.3	10.3	100.0	9.0	0.1	3.7		1.0
nance 5.5 0.4 0.1 16.5 14.4 87.3 0.8 0.1 8.9 261.8 68.5 38.7 56.5 2.3 0.4 38.7 104.1 14.5 1.1 0.2 13.9 15.1 108.6 0.9 0.1 0.6 104.1 11.0 0.6 0.1 13.3 -665.0 0.8 0.1 5.3 166.2	nance 5.5 0.4 0.1 16.5 14.4 87.3 0.8 0.1 8.9 261.8 68.5 38.7 56.5 2.3 0.4 38.7 14.1 14.5 1.1 0.2 13.9 15.1 108.6 0.9 0.1 0.6 104.1 14.1 16.2 15.0 13.3 -665.0 0.8 0.1 5.3 166.2 166.2 166.2	pace development	7.0	0.5	0.1	9.7	9.7	100.0	9.0	0.1	2.7		0.7
68.5         38.7         56.5         2.3         0.4         38.7           14.5         1.1         0.2         13.9         15.1         108.6         0.9         0.1         0.6         104.1           8.0         0.6         0.1         -2.0         13.3         -665.0         0.8         0.1         5.3         166.2	maintenance         14.5         1.1         0.2         13.9         15.1         108.6         0.9         0.1         0.6         104.1           expenditure         8.0         0.6         0.1         -2.0         13.3         -665.0         0.8         0.1         5.3         166.2           11 Figures are obtained from EEG, 2003b.         0.0         0.3         0.1         5.3         166.2	rmy reform	5.5	0.4	0.1	16.5	14.4	87.3	0.8	0.1	8.9		2.3
14.5         1.1         0.2         13.9         15.1         108.6         0.9         0.1         0.6         104.1           8.0         0.6         0.1         -2.0         13.3         -665.0         0.8         0.1         5.3         166.2	expenditure	oad maintenance				68.5	38.7	50.5	2.3	0.4	38.7		10.1
8.0 0.6 0.1 -2.0 13.3 -665.0 0.8 0.1 5.3 166.2	expenditure         8.0         0.6         0.1         -2.0         13.3         -665.0         0.8         0.1         5.3         166.2           11 figures are obtained from EEG, 2003b.         16.2 </td <td>udget funds</td> <td>14.5</td> <td>_</td> <td>0.2</td> <td>13.9</td> <td>15.1</td> <td>108.6</td> <td>0.9</td> <td>0.1</td> <td>9.0</td> <td>104.1</td> <td>0.2</td>	udget funds	14.5	_	0.2	13.9	15.1	108.6	0.9	0.1	9.0	104.1	0.2
	ote: 1 2001 figures are obtained from EEG. 2003b.	ther expenditure	8.0	9.0	0.1	-2.0	13.3	-665.0	0.8	0.1	5.3	166.2	4.1
		) 2001 figures are obtained from E	EG. 2003b.										

Note:
1) 2001 figures are obtained from EEG, 2003b.
Sources:
Minfin, 2002c; 2003a.
O federal'nom, 2002.

Table 7. Expenditure of the Regional Budget in 2001-2002

		2001				20	2002		
	in bn rubles	in percent	in percent	in bn rubles	in percent	in percent	increase in	increase	contribution
		of total	of GDP		of total	of GDP	bn rubles	rate in	rate in
	-							percent	percent
Total expenditure	1,330.2	100.0	14.7	1,676.8	100.0	15.4	346.6	126.1	100.0
State administration and local autonomy		5.2	0.8	92.9	5.5	0.0	23.9	134.6	
Security	35.0	2.6	0.4	51.0	3.0	0.5	16.0	145.7	
Industry, energy and construction	193.2	14.5	2.1	147.7	8.8	4.	-45.5	76.4	ı
Agriculture and fishery	43.7	3.3	0.5	32.1	1.9	0.3	-11.6	73.5	
Transportation and communications	49.2	3.7	0.5	43.5	2.6	0.4	-5.7	88.4	
Housing and communal service	196.0	14.7	2.2	256.2	15.3	2.4	60.2	130.7	
Social and cultural measures	523.6	39.4	5.8	753.3	44.9	6.9	229.7	143.9	
Education	223.3	16.8	2.5	332.4	19.8	3.1	109.1	148.9	
Culture, arts and cinema	26.2	2.0	0.3	42.4	2.5	0.4	16.2	161.8	4.7
Mass communication	6,5	0.5	0.1	8.8	0.5	0.1	2.3	135.4	-
Healthcare and sports	158.3	1.9	1.8	228.8	13.6	2.1	70.5	144.5	
Social policy	109.3	8.2	1.2	140.9	8.4	 	31.6	128.9	
State bonds	13.3	1.0	0.1	14.2	0.8	0.1	6.0	106.8	
Road maintenance				42.8	2.6	0.4	42.8		12.3
Budget funds	137.8	10.4	1.5	155.3	9.3	1.4	17.5	112.7	
Other expenditure	69.4	5.2	0.8	87.8	5.2	0.8	18.4	126.5	
									***************************************

Sources: Minfin, 2002b; 2003a.

W. E.

Table 8. Tax Revenues from Oil and Gas in 2000~2002

	2000	2001	2002		2000	2001	2002
		(in bn rubles)	(in	increase rate	(in perc	(in percent of total revenue)	enne)
			.=	in percent)			
Loyalties	58.8	66.5	7.5	11.3	2.8	2.5	0.2
federal budget revenue <sup>1)</sup>	13.1	16.6	1.8	10.8	9.0	9.0	0.1
regional budget revenue	45.7	49.9	5.7	11.4	2.2	1.9	0.2
Severance taxes			275.2				7.8
federal budget revenue			204.8				5.8
regional budget revenue			70.4				2.0
Geology reductions	58.4	52.8	8.4	15.9	2.8	2.0	0.2
federal budget revenue	15.2	25.3	3.1	12.3	0.7	6.0	0.1
regional budget revenue	43.2	27.5	5.3	19.3	2.1	1.0	0.2
Sum of those three taxes <sup>2)</sup>	117.2	119.3	291.1	244.0	5.6	4.4	8.3
federal budget revenue	28.3	41.9	209.7	500.5	<u></u>	1.6	0.9
regional budget revenue	88.9	77.4	81.4	105.2	4.2	2.9	2.3
Excises	166.4	243.3	264.1	108.5	7.9	9.1	7.5
on oil <sup>3)</sup>	8.7	11.9			0.4	0.4	
on gas	88.5	117.7	129.5	110.0	4.2	4,4	3.7
Sum of rents on oil and gas,							
excluding export duties <sup>2) 4)</sup>	214.4	248.9	420.6	169.0	10.2	9.3	12.0
federal budget revenue	125.5	171.5	339.2	197.8	0.9	6.4	9.6
regional budget revenue	88.9	77.4	81.4	105.2	4.2	2.9	2.3
Customs duty	229.2	331.3	323.4	97.6	10.9	12.3	9.2
Export duty	164.8				7.9		
Total revenue of the consolidated							
budget, excluding ESN	2,097.7	2,683.7	3,515.6	131.0	100.0	100.0	100.0

1) Figures for 2001 are obtained from provisional report (Minfin, 2002a).

2) Include taxes collected from all minerals, in addition to oil and gas.
3) Exoises on oil and gas are exclusively revenues of the federal budget.
4) Sum of loyalties, severance taxes, geology reductions and excises on oil and gas.

Minfin, 2001; 2002b; 2003a. Ob ispolnenii, 2002. Sources:

RSY, 2002. SEP, 2002, No. 1; 2003, No. 1.

Table 9. Revenues of Unified Social Taxes (ESN) in 2001-2002

	2001	2002	
	(in bn rubles)	(incre	increase rate
		in pe	in percent)
Total revenues of ESN	603.2	819.5	135.9
in percent of GDP	6.7	7.5	
Pension Fund	470.0	652.2	138.8
Through the federal budget (for the			
payment of basic pensions)		339.1	
Directly to the Pension Fund		313.1	
Social Insurance Fund	73.8	83.2	112.7
Compulsory Medical Insurance Fund	59.4	84.1	141.6
Federal Fund	3.8	5.1	134.2
Regional funds	55.6	79.0	142.1
Revenues of personal income tax	255.8	358.1	140.0
Labor income in SNA	3,860.4	5,036.9	130.5
Nominal average wage in rubles per month	3,240.0	4,414.0	136.2

Sources: *RSY*, 2002. *SEP*, 2003, No. 1.

Table 10. Surplus of the Federal Budget in 2001-2002

	2001			2002	
	execution	on	budget plan	execution	ıtion
	in bn rubles	in bn dollars <sup>1)</sup>	in bn rubles	in bn rubles	in bn dollars
Surplus		9.3	178.3	156.1	5.0
Domestic financing	11.9	0.4	53.3	-60.5	6.1-
Balance of domestic bonds	12.7	0.4	8.6	-106.5	4.3.4
Borrowing	-74.5	-2.6	-151.5	-221.1	0.7.
Repayment	87.3	3.0	141.7	114.6	3.6
Revenue from privatization <sup>3)</sup>	8.6-	-0.3	-35.0	-8.5	-0.3
Balance of precious metal and jewelry <sup>3)</sup>	9.0-	0.0	-11.7	-14.6	- 0.5
Change in accounts <sup>3)</sup>			109.8	68.4	2.2
Other	9.6	0.3	0.0	0.7	0.0
Foreign financing <sup>3)</sup>	260.2	6.8	125.1	216.7	6.9
Borrowing	-19.4	-0.7	9.06-	-21.1	-0.7
International financial organizations	-12.8	-0.4		L'L-	-0.2
Foreign governments	-6.2	-0.2		-13.3	<del>-</del> 0.4
Foreign commercial banks and companies	4.0-	0.0		0.0	0.0
Other	0:0	0.0		-0.1	0.0
Repayment <sup>3)</sup>	246.5	8.4	215.6	237.8	7.6
International financial organizations	42.3	4		64.2	2.0
Foreign governments	144.3	4.9		147.8	4.7
Foreign commercial banks and companies	33.2			6.1	0.2
Other	26.7	6.0		19.7	9.0
Reference:					
Debt service in federal budget expenditure	231.1	7.9	285.0	223.7	7.1
Domestic debt service 4)	46.4	1.6	57.9	37.4	1,2
Foreign debt service 4)	184.7	6.3	227.1	186.3	5.9

Converted from rubles as 29.2 rubles = 1 dollar.
 Converted from rubles as 31.4 rubles = 1 dollar.

3) 2002 budget plan figures are not published in O federal nom, 2002 and obtained from Minfin 2003c. 4) 2001 figures are obtained from EEG, 2003b.

Sources:

Minfin, 2002a; 2003a.

O federal'nom, 2002.

RSY, 2002. SEP, 2003, No. 1.

Table 11. Foreign Debts of Russia in 1999-2002

	(in bn dollars)	rs)				Ž.	
	1999	2000	2001	20	2002	2001	2002
	January 1	January 1	January 1	January 1	October 1	increase	ase
Total	189.2		161.4	151.1	149.7	-10.3	-1.4
General Government	155.4	146.3	127.5	113.5	106.5	-14.0	-7.0
Federal Government	153.0		126.3	112.5	105.5	-13.8	-7.0
New Russian debt	55.0		0.09	51.0	48.4	0.6-	-2.6
International financial organizations	21.9		15.8	14.4	13.7	4.1-	<b>-0.7</b>
Eurobonds	9.5		8.0	7.1	7.3	6.0	0.2
Eurobonds related to London Club debt							
restructuring			20.5	17.4	15.6	<del>-</del> 3.†	<u>1</u>
Other	23.6		15.7	12.1	11.8	-3.6	-0.3
Debt of the FSU	98.0		66.3	61.6	57.1	7.4.7	-4.5
Paris Club	40.0	37.3	38.8	36.3	37.6	-2.5	ප.
London Club	29.6	30.6					
Debts owed to former socialist countries	14.9	14.8	14.3	11.5	4.7	2.8	8.9
Other	13.5	13.4	13.2	13.8	14.8	9.0	1.0
Local Government	2.4	2.0	1.2	1.0	1.0	-0.2	0.0
Banks	14.2	11.2	12.1	13.6	13.6	 5.	0.0
Non-financial enterprises	19.6	21.1	21.8	24.0	29.6	2.2	5.6

Source: Tsentral'nyy, 2003.