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Financial Analysis of the Budget of the City of Blagoveshchensk

Abstract: The relevance of this study topic stems from the growing importance of a municipal budget as a key instrument of financial management, ensuring sustainable socio-economic development of the territory and improving the quality of life for the local population. Under current conditions of decentralisation of power and the transfer of significant powers to the level of local self-government, in-depth and systematic analysis of a municipal budget becomes particularly significant. Such analysis makes it possible to identify reserves for optimising expenditure, increasing revenue, and enhancing financial autonomy. Using the example of the budget of the city of Blagoveshchensk, the research gains additional significance given its strategic geographical location, the active development of a cross-border agglomeration with the city of Heihe, and the implementation of large-scale investment projects that affect budgetary processes. The study object is the budget of the city of Blagoveshchensk as an integral part of the financial system of the municipality. The study subject is the structure of the revenue and expenditure parts of the budget, the dynamics of their changes, factors influencing the formation and execution of the budget, as well as an assessment of the effectiveness of the city's budgetary policy. The study aims to perform a comprehensive analysis of the revenue and expenditure parts of the budget of Blagoveshchensk, to identify the main trends and problems in its formation and execution, and to evaluate the impact of ongoing municipal programmes and investment projects on the city's financial sustainability. The study methods include comparative and structural analysis, methods of statistical data processing, regulatory and legal analysis, as well as a systemic approach to studying the budget process and the factors influencing it. The authors conclude that the steady increase in the revenue part of the budget, achieved through the growth of tax and non-tax revenues, as well as gratuitous receipts from higher-level budgets, has made it possible not only to maintain the stability of the city's financial system but also to end the year with a budget surplus of 390,084.9 thousand roubles. Priority in budget expenditure has been given to the implementation of municipal programmes aimed at improving the quality of life of the population, developing urban infrastructure, and supporting education, culture, and sport. A significant place is occupied by measures related to the implementation of the "May" decrees of the President of the Russian Federation, which underlines the social orientation of the budgetary policy.

Keywords: Blagoveshchensk budget, budget revenues, budget expenditures, deficit.

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Аннотация: Актуальность темы исследования обусловлена возрастающей ролью бюджета муниципального образования как ключевого инструмента финансового управления, обеспечивающего устойчивое социально-экономическое развитие территории, а также повышение качества жизни населения. В современных условиях децентрализации власти и передачи значительных полномочий на уровень местного самоуправления особую значимость приобретает глубокий и системный анализ бюджета муниципального образования, позволяющий выявить резервы для оптимизации расходов, увеличения доходов и повышения финансовой самостоятельности. На примере бюджета города Благовещенска исследование приобретает дополнительную значимость, учитывая его стратегическое географическое положение, активное развитие трансграничной агломерации с городом Хэйхэ и реализацию масштабных инвестиционных проектов, влияющих на бюджетные процессы. Объект исследования – бюджет города Благовещенска как составная часть финансовой системы муниципального образования. Предмет исследования – структура доходной и расходной частей бюджета, динамика их изменения, факторы, влияющие на формирование и исполнение бюджета, а также оценка эффективности бюджетной политики города. Цель исследования – провести комплексный анализ доходной и расходной частей бюджета города Благовещенска, выявить основные тенденции и проблемы формирования и исполнения бюджета, а также оценить влияние реализуемых муниципальных программ и инвестиционных проектов на финансовую устойчивость города. Методы исследования включают сравнительный и структурный анализ, методы статистической обработки данных, нормативно-правовой анализ, а также системный подход к изучению бюджетного процесса и факторов, влияющих на него. Авторы приходят к выводу, что поступательное увеличение доходной части бюджета, достигнутое за счёт роста налоговых и неналоговых поступлений, а также безвозмездных поступлений из вышестоящих бюджетов, позволило не только сохранить стабильность финансовой системы города, но и завершить год с профицитом в размере 390084,9 тыс. рублей. Приоритетное внимание в расходах бюджета уделено реализации муниципальных программ, направленных на улучшение качества жизни населения, развитие городской инфраструктуры, поддержку образования, культуры и спорта. Существенное место занимают мероприятия, связанные с выполнением «майских» указов Президента РФ, что подчёркивает социальную направленность бюджетной политики.

Ключевые слова: бюджет Благовещенска, бюджетные доходы, бюджетные расходы, дефицит.

Introduction

The relevance of this study topic stems from the growing importance of a municipal budget as a key instrument of financial management, ensuring sustainable socio-economic development of the territory and improving the quality of life for the local population. Under current conditions of decentralisation of power and the transfer of significant powers to the level of

local self-government, in-depth and systematic analysis of a municipal budget becomes particularly significant. Such analysis makes it possible to identify reserves for optimising expenditure, increasing revenue, and enhancing financial autonomy. Using the example of the budget of the city of Blagoveshchensk, the research gains additional significance given its strategic geographical location, the active development of a cross-border agglomeration with the city of Heihe, and the implementation of large-scale investment projects that affect budgetary processes.

The study object is the budget of the city of Blagoveshchensk as an integral part of the financial system of the municipality.

The study subject is the structure of the revenue and expenditure parts of the budget, the dynamics of their changes, factors influencing the formation and execution of the budget, as well as an assessment of the effectiveness of the city's budgetary policy.

The study aims to perform a comprehensive analysis of the revenue and expenditure parts of the budget of Blagoveshchensk, to identify the main trends and problems in its formation and execution, and to evaluate the impact of ongoing municipal programmes and investment projects on the city's financial sustainability.

To achieve the stated aim, the following objectives are addressed in this study:

- examine the theoretical foundations of the formation and execution of a municipal budget;
- analyse the structure of the revenue part of the budget of the city of Blagoveshchensk, identifying the main sources of income and the dynamics of their changes over recent years;
- perform an analysis of the expenditure part of the budget, determining the priority areas for spending budgetary funds;
- identify the factors influencing the revenues and expenditures of the budget;
- assess the role of municipal programmes and major investment projects in the formation and execution of the budget;
- formulate proposals to improve the effectiveness of the municipal budgetary policy.

The study methods include comparative and structural analysis, methods of statistical data processing, regulatory and legal analysis, as well as a systemic approach to studying the budget process and the factors influencing it.

Results

Blagoveshchensk was founded in 1856 as part of strengthening the borders of the Russian Empire on the banks of the Amur River. In the same year, a military outpost called Ust-Zeysky was established by a team of Cossacks under the command of Sotnik Makar Grigorievich Travin. In 1858, a church dedicated to the Annunciation of the Blessed Virgin Mary was laid on the bank of the Amur. That same year, by decree of Emperor Alexander II, Blagoveshchensk was officially founded on the site of the Ust-Zeyskaya Stanitsa, taking its name from the newly built church.

Blagoveshchensk is a city with a distinguished history and a unique geographical location. It is the only administrative centre in Russia situated directly on the state border. The distance between Blagoveshchensk and the Chinese city of Heihe is only 750 metres, with the Amur River linking the two neighbouring countries.

The foundation of Blagoveshchensk's economy is trade. The city ranks first in Russia in terms of retail space per capita: in 2019, this figure reached 1,642 square metres per 1,000 residents.

The city administration pays special attention to supporting business, particularly small and medium-sized enterprises. Between 2015 and 2019, the city allocated 83 million roubles to business support measures. Additionally, the city hosts the "Business Calling" competition and the national "Business Success" award for entrepreneurs.

Undoubtedly, the city's proximity to Heihe has had a significant impact on the development and prospects of Blagoveshchensk. Cooperation in tourism, international trade, and investment has been expanding and strengthening over many years. This collaboration has led to a large-scale project: the Blagoveshchensk–Heihe cross-border agglomeration. This area is planned as a model zone of economic cooperation between Russia and China and an important transport hub. The agglomeration's infrastructure includes Ignatievo International Airport, Heihe Aihui Airport, the under-construction Tribuna Hall city centre in Blagoveshchensk, a second road bridge over the Zeya River, a cableway and a cross-border bridge over the Amur, and transport and logistics centres in both countries.

The Amur capital is home to over 230,000 residents. Over the past decade, the city's population has grown by nearly 20,000 people. The city's development focuses on improving residents' quality of life: enhancing urban infrastructure, landscaping, and reforms in social policy. Blagoveshchensk participates in several national projects, including "Education", "Demography", "Housing and Urban Environment", "Culture", and "Safe and High-Quality Roads".

Blagoveshchensk today is a modern, multifunctional business and cultural centre with elements of a global city, integrated into the world economy, participating in national and regional innovation processes, and creating a comfortable living environment with a high quality of life.

The main strategic goal of the city's socio-economic development until 2035 is to ensure sustainable growth in residents' well-being and to improve living standards in a comfortable and safe urban environment. The Strategy for Socio-Economic Development of Blagoveshchensk until 2035 was approved by decision of the City Council of Deputies on 20 December 2018 (No. 497–48).

The budget is the key category underpinning the entire municipal financial system. In material terms, the budget represents a state or municipal centralised fund of monetary resources, managed by public authorities and forming part of the state's financial system.

According to Article 214 of the Civil Code of the Russian Federation, the budget is part of the state treasury, which also includes other public (municipal) assets not assigned to state (municipal) enterprises and institutions ([Ruchkina et al., 2024](#)). Article 15 of the Budget Code of the Russian Federation establishes that each municipality has its budget.

A local (municipal) budget encompasses economic relations involved in the accumulation, distribution, and use of a centralised municipal monetary fund controlled by local self-government bodies, intended to finance tasks of local significance and delegated state powers, and approved by the representative body as the main financial plan of the municipality.

From an economic perspective, the local budget reflects the system of monetary relations by which the municipality redistributes national income and part of the national wealth to accumulate, distribute, and use a municipal-level fund for financing local government functions and tasks (*Krokhina, 2024*).

Analysis of revenue data over recent years shows steady growth in budget income (*Table 1*). According to the decision of the Blagoveshchensk City Duma from 8 December 2022 (No. 50/145) on the city budget for 2023 and the planning period 2024–2025, total projected revenue for 2023 was 13,252,235.1 thousand roubles; expenditure was projected at 13,402,235.1 thousand roubles, with a budget deficit of 150,000.0 thousand roubles.

Revenue structure for 2023:

1. Total:
 - Planned: 60,603,278.0
 - Actual: 59,733,926.0
2. Tax and non-tax revenue:
 - Planned: 16,710,507 thousand roubles (27.6%)
 - Actual: 18,331,796 thousand roubles (30.7%)
 - Performance: 109.7%
3. Grants and transfers:
 - Planned: 43,892,771 thousand roubles (72.4%)
 - Actual: 41,402,130 thousand roubles (69.3%)
 - Performance: 94.3%

Let us consider the expenditure side of the budget of the city of Blagoveshchensk. In accordance with Article 6 of the Budget Code of the Russian Federation, budget expenditures are funds paid from the budget, excluding funds that are sources of financing the budget deficit (*Budget Code..., 1998*).

As defined in budget legislation, the basis for forming budget expenditures is the expenditure obligations of public legal entities, which must be fulfilled within the next budget cycle using the funds of the respective budgets. This provision highlights the importance and necessity of a detailed examination of the meaning of this term, as well as the types and legal grounds for their formation.

Expenditure obligations of a municipal entity arise as a result of the adoption of municipal legal acts by local self-government bodies, as well as the conclusion of contracts by the municipal entity (or municipal treasury institution) in the course of:

- exercising powers on matters of local importance established by Federal Law No. 131-FZ;
- exercising certain state powers to be fulfilled within the limits of subventions from the budget of a constituent entity of the Russian Federation (*Ivanova et al., 2024*).

According to the “On the City Budget for 2023 and the Planning Period of 2024 and 2025” (*On the City Budget for 2023..., 2022*) the forecasted total volume of city budget expenditures for 2023 was set at 13,402,235.1 thousand roubles.

The report on the execution of the city budget for 2023 shows expenditures in the amount of 16,337,956.9 thousand roubles, of which the city’s own expenditures amounted to 4,613

million roubles. Thus, the difference amounts to 21.9% of the planned expenditure target for 2023.

Over the past ten years, including in 2023, priority was given to budget expenditures aimed at fulfilling the tasks set by the “May” Decrees of the President of the Russian Federation, as well as at increasing the salaries of public sector employees who are not covered by the presidential decrees, and at bringing their salaries up to the minimum wage level. In total, 2,227,004.2 thousand roubles were allocated to implement the “May” Presidential Decrees during the reporting period, including 530,730.6 thousand roubles from the city budget and 1,723,273.5 thousand roubles from the regional budget.

In 2023, eleven municipal programmes were implemented within the territory of Blagoveshchensk. Planned funding amounted to 16,544 million roubles, which is 8.1% higher than in 2022, of which: 12,607 million roubles came from federal and regional budgets, and 3,937 million roubles from the city budget. Actual expenditures were financed in the amount of 15,525 million roubles or 94% of the planned appropriations, including: from federal and regional budgets—11,712 million roubles (93%), and from the city budget—3,814 million roubles (97%).

The share of expenditures on municipal programmes in the structure of the city budget expenditures in 2023 amounted to 95% (compared to 95% in 2022 and 93% in 2021). Non-programme expenditures were executed in the amount of 813 million roubles or 95% (the plan was 859 million roubles). The execution of expenditure obligations of the city budget was carried out both through the city’s own funds and through funds received in the form of gratuitous receipts.

The Appendix provides data on expenditure amounts depending on the type of budget spending (*Table 2*). The budget of Blagoveshchensk for 2022 was in surplus compared to previous years and amounted to 390,084.9 thousand roubles. The Appendix also presents the execution of sources of financing the city budget deficit for 2023 according to the classification codes (*Table 3*).

Having considered the revenue and expenditure parts of the Blagoveshchensk city budget, we see that the city budget for 2023 amounted to revenues of 16,728,041.8 thousand roubles and expenditures of 16,337,956.9 thousand roubles, resulting in a budget surplus of 390,084.9 thousand roubles.

Based on the report on the execution of the city budget for 2023 submitted by the Mayor of Blagoveshchensk, and in accordance with Article 20 of the Charter of the municipal entity of Blagoveshchensk, taking into account the conclusions of the Control and Accounts Chamber and the Organising Committee on public hearings on the budget report dated 17.05.2024: The city budget for 2023 shows revenues of 16,728,041.8 thousand roubles and expenditures of 16,337,956.9 thousand roubles, with a surplus of 390,084.9 thousand roubles.

As part of the municipal programme “Ensuring the Safety of the Population and Territory of the City of Blagoveshchensk”, work continued in 2023 on the construction project “Bank Protection and Reconstruction of the Amur River Embankment in Blagoveshchensk”. The total amount of funds allocated in 2023 for programme implementation was 1,337.2 million roubles, with an execution rate of 98% or 1,310 million roubles.

As part of the municipal programme “Development of Small and Medium Enterprises and Tourism in the Territory of Blagoveshchensk”, construction of the large city centre “Tribune

Hall” continued in 2023. Completion and commissioning of the facility have been postponed to 2024. The amount of funds planned in 2023 for implementation of the programme was 1,279 million roubles, with actual execution amounting to 1,051.8 million roubles or 82.2%.

Deputies of the Blagoveshchensk City Duma have adopted the main financial document of the city for 2024 and the planned period of 2025 and 2026. It was presented by the Head of the Financial Department; the budget for the next three years will be without deficit. The budget volume for revenues and expenditures is forecasted at 12,989.8 million roubles for 2024, 8,995.9 million roubles for 2025, and 8,457.1 million roubles for 2026.

The city budget continues to maintain its social focus. The share of social expenditure in 2024 will be 46.4% of total expenditures, slightly lower than in previous years. This is related to the implementation of major investment projects:

- completion of the large city centre “Tribune Hall” in 2024;
- continued construction of the gas-fired boiler house;
- reconstruction of treatment facilities and sewer collector; bank protection and reconstruction of the Amur embankment.

In Blagoveshchensk, construction of a new school for 1,200 pupils continues; school stops will be equipped, and school cafes will be created in schools No.10, No.14 and Gymnasium No. 25.

The budget provides for the payment of wages in line with “presidential” categories of employees:

- for preschool education institutions at the level of 47,691 roubles;
- for general and additional education at the level of 53,842 roubles;
- for cultural institutions at the level of 57,374 roubles.

The minimum wage will amount to 30,787 roubles, representing an increase of 18.5%.

Conclusion

As a result of the analysis of the budget of the city of Blagoveshchensk for 2023, the crucial role of the local budget as a key instrument of financial management and a driver of the socio-economic development of the municipality has been confirmed. The steady increase in the revenue side of the budget, achieved through the growth of tax and non-tax revenues as well as gratuitous transfers from higher-level budgets, has not only preserved the stability of the city’s financial system but also enabled the year to close with a surplus of 390,084.9 thousand roubles.

Priority in budget expenditure has been given to the implementation of municipal programmes aimed at improving residents’ quality of life, developing urban infrastructure, and supporting education, culture and sport. A significant proportion of expenditure is allocated to measures connected with fulfilling the “May” Decrees of the President of the Russian Federation, which underlines the social focus of the budget policy.

Of particular importance for the city’s future development is cooperation with the Chinese city of Heihe within the framework of the Blagoveshchensk–Heihe cross-border agglomeration. This partnership opens up new opportunities for attracting investment, developing tourism and boosting international trade.

The approved budget for 2024 and the planned period of 2025–2026 reflects a strategic commitment to maintaining a social orientation and further developing the city’s infrastructure.

Despite a reduction in the share of social expenditure due to major investment projects, the main financial document remains balanced and continues to support the implementation of the city's key objectives.

Thus, the budget of the city of Blagoveshchensk serves not only as a financial plan, but also as an essential tool for sustainable development, planning and the realisation of local self-government policy. Its competent formation and execution contribute to creating a comfortable urban environment and improving residents' welfare, while also strengthening the independence and responsibility of municipal authorities under current socio-economic conditions.

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Appendix

Table 1. Execution of city budget revenues for 2019, 2021 and 2023 according to budget revenue classification codes (in thousands of rubles)

No.	Indicator	2019	2021	2023
1.	Income, total	6,759,761.7	11,665,334.50	16,728,041.8
1.1.	Tax and non-tax income	3,299,775.4	3,839,095.30	4,956,576.3
1.1.2.	Personal income tax	1,384,747.8	1,716,684.10	2,273,371.7
1.3.	Taxes on goods (works, services) sold on Russian Federation's territory	12,693.3	13,154.20	17,106.7
1.5.	Tax on total income	520,158.8	509,966.00	498,348.8
1.6.	Property taxes	665,336.5	649,470.30	713,830.1
1.8.	State duty	70,981.8	55,869.80	74,789.6
1.11.	Income from the use of state-owned or municipal property	319,997.2	392,165.50	480,906.3
2.2.	Gratuitous receipts	3,460,130.6	7,826,239.20	11,771,465.5
2.2.1.	Subsidies to the budgets of Russian Federation's budgetary system	22,733.6	166,131.40	170,850.4
2.2.2.	Subsidies to the budgets of Russian Federation's budgetary system	988,590.6	4,571,637.60	5,926,106.8
2.2.3.	Subventions to the budgets of Russian Federation's budgetary system	1,661,674.6	2,539,065.60	2,899,458.5
2.2.4.	Other inter-budget transfers	787,131.8	595,384.80	2,910,502.7
2.7.	Other gratuitous receipts	19,700.00	25,000.00	15,000.00
3.	Expenses	6,768,263.9	11,899,591.8	16,337,956.9
4.	Deficit (–) /Surplus (+)	– 8,502.1	–234,257.3	+390,084.9

Table 2. The amount of expenses depends on the type of budget expenditure (in thousands of rubles)

KBK	Indicator	Plan	Executed	Percentage of execution
0100	National issues	821,439.1	784,268.9	95.5
0300	National security and law enforcement	159,602.1	158,384.2	99.2
0400	National economy	4,344,932.2	3,650,796.9	84.0
0500	Housing and communal services	6,426,095.6	6,133,371.5	95.4
0600	Environmental protection	29,426.9	29,426.9	100.0
0700	Education	4,575,535.8	4,572,972.9	99.9
0800	Culture, cinematography	403,254.5	403,115.0	100.0
1000	Social policy	333,011.0	305,608.1	91.8
1100	Physical education and sports	215,460.8	215,360.6	100.0
1200	Mass media	32,076.7	32,018.6	99.8
1300	Servicing of state (municipal) debt	62,191.7	52,633.3	84.6
9800	Total expenses	17,403,026.4	16,337,956.9	93.9
	Budget surplus (with a plus sign) budget deficit (with a minus sign)	–486,420.0	390,084.9	

Table 3. Execution of sources of financing of the city budget deficit for 2023 according to the classification codes of sources of financing budget deficits

The source code for the budget classification	Indicators	Plan	Executed
1.	Sources of internal financing of budget deficits	486,420.0	–390,084.9
1.2	Loans from credit institutions in the currency of the Russian Federation	278,701.5	78,701.5
1.3	Budget credits from other budgets of the budgetary system of the Russian Federation	14,984.0	–6,314.5
1.5	Changes in the balance of funds on the accounts for accounting budget funds	192,734.5	–462,471.9