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Conceptual Issues of Managing Non-Tax Revenues of the Budgets of Public Legal Entities

N.D. Magnitskiy, Yu.G. Tyurina

Ministry of Finance of the Russian Federation, Moscow, Russian Federation;
Financial University under the Government of the Russian Federation, Moscow, Russian Federation

ABSTRACT

In the current conditions of ongoing transformation processes in the economy associated with the reorientation of resources to new priorities, increasing the tax burden of individuals and organizations in various sectors of the economy, developing the institution of state programs and project principles for managing budget expenditures of public-law entities, the importance of managing budget revenues is significantly increasing. High-quality management of the structural elements of the budgets of the budgetary system of the Russian Federation is acquiring a key role in achieving the goals of state financial policy. Insufficient study of the problem of managing non-tax revenues, in contrast to potential sources of tax revenues, the need to search for additional reserves for the growth of revenue sources of budgets at various levels determine the significance of this study. The creation of an integrated system for managing para-fiscal revenues of the budgets of public-law entities is particularly relevant, which requires a deep systems approach, taking into account the factors influencing this process, risks, and the specifics of managing these types of income. The objective of the study is to propose a conceptual approach to managing non-tax revenues of public entities' budgets in the context of implementing modern budget policy, taking into account the impact of macroeconomic challenges, identification and systematization of management risks, and developed indicators for assessing the quality of management of these revenues. The methodological basis of the study was a set of general scientific and specific methods of cognition. The approach to managing non-tax revenues of public entities' budgets developed by the authors is based on a comprehensive assessment of their specific features and the proposed classification of non-tax revenues taking into account modern trends in public finance management. Defining the structural elements of non-tax payments made it possible to propose tools and procedures for managing revenues from their receipt, systematize the risks associated with managing non-tax revenues of public entities' budgets, and develop a methodology for assessing the quality of their management and carrying out a reasonable rating of entities managing non-tax revenues in order to use reserves for revenue growth and high-quality management within the budget process.

Keywords: non-tax revenues; non-tax revenue management system; risks of managing non-tax revenues; methodology for assessing the quality of non-tax revenue management of budgets; tools for managing non-tax revenues

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INTRODUCTION

A review and study of domestic and foreign financial and economic literature indicate the advisability of conducting additional research to identify the content and specific features of the mechanism for managing non-tax revenues of the budgets of public law entities, which is confirmed by the following:

1. Non-tax revenues have their own characteristics that distinguish them from tax payments. This requires a detailed analysis of their emergence and management to assess their impact on the overall efficiency of budget revenues;

2. Non-tax revenues occupy a smaller share in budgets compared to tax revenues, but they play an important role in budget policy, especially under conditions of constraints and instability;

3. The diversity and characteristics of non-tax revenues in the budgets of different countries complicate their comparison. This hinders the identification of best practices and their adaptation to the conditions of a specific region or state.

A comprehensive study of non-tax revenues of the budgets of public law entities is a relevant task, the solution of which will not only increase the revenue part of the budget but also improve the quality of public finance management.

In the context of achieving national development goals set forth in the Decree of the President of the Russian Federation from 28.02.2024 No. 145 “On the Strategy for Scientific and Technological Development of the Russian Federation”, and the Decree of the President of the Russian Federation from 07.05.2024 No. 309 “On the National Development Goals of the Russian Federation for the Period up to 2030 and for the Future up to 2036”, the issue of improving the management of non-tax revenues becomes particularly relevant. This concerns both the measures discussed in political circles and scientifically justified proposals regarding changes to the state budgetary and tax policy.

Thus, identifying the characteristics of non-tax revenues of public law entities’ budgets, developing management methodologies for them, and implementing effective measures to optimize this process become crucial in the context of large-scale structural transformation of the economy. This confirms the relevance of the study [1].

LITERATURE REVIEW

The transformation of the income management mechanism of the budgets of the budgetary system is one of the key tasks of public finance. Effective administration and forecasting of income will help mitigate the effects of economic fluctuations and enhance financial stability. Russian and foreign scholars have made significant contributions to the study of non-tax revenue administration. However, the lack of a unified approach to their definition and classification indicates the need for further research.

The issues of substantive characteristics of individual elements in the system of forecasting, administration, and control of revenues of the budgets of public law entities are presented in various scientific works of domestic authors [2–13]. A fragmentary review of the literature indicates gaps in scientific research. The development of conceptual approaches to managing non-tax revenues may include:

- analysis of existing management models and their effectiveness;
- study of international experience in the administration of non-tax revenues;
- the development of recommendations for improving forecasting and administration mechanisms in the budget revenue management system.

There is a wide range of both foreign and domestic approaches to forecasting the revenues of public legal entities, which can be appropriately divided into two categories: forecasting the revenue base and forecasting revenue collection. According to the authors, forecasting the base is understood as

Table

Approaches to Forecasting the Base (Receipts) and Forecasting Collection Rates

Model	Description	Advantages	Disadvantages
DSGE (Dynamic Stochastic General Equilibrium Model)	Low-dimensional models for short-term forecasts of aggregated variables	The possibility of reflecting large-scale shocks from a numerical perspective	A labour-intensive model and unstable to shifts, not all variables are predictable
CGE (Computable General Equilibrium)	Models for long-term forecasts	High correlation between industries reflects institutional changes. The model allows for long-term analysis and easily incorporates scenarios	Incorrect forecasting in unstable conditions
BVAR, VAR (time series)	Models based on retrospective analysis	The model allows for short-term forecasting with a horizon of relative stability	Lack of effectiveness in the face of "black swans"

Source: Compiled by the authors.

anticipating the results of social reproduction through the analysis of macroeconomic and "market-sectoral" factors that influence the subject of forecasting — non-tax revenues — taking into account the impact of legislative changes.

In relation to forecasting non-tax revenues of the budgets of public law entities, it seems appropriate to distinguish the following types of forecasting the base for non-tax payments, as presented in the *Table*.

Forecasting collectability is understood as the anticipation of the results of public reproduction through the analysis of institutional factors affecting non-tax revenues, taking into account changes in legislation that regulate the elemental characteristics of non-tax payments.

In the context of forecasting non-tax payments for the budgets of public law entities, this approach is reflected in the efficiency of their administration — the efficiency of forming the state's revenue sources, which primarily depends on preventing the occurrence of accounts receivable for revenues.

Currently, the literature presents a variety of viewpoints regarding the essence and nature of non-tax revenues of public law entities, reflecting economic and legal

categories [7, 14–17]. In the domestic scientific community, there is no unified understanding of the regulation of non-tax payments: some scholars note the necessity of developing separate regulatory legal acts within which the functioning of non-tax revenues will take place; others consider it necessary to include the regulation of non-tax payments within the framework of tax legislation.

The review of scientific papers [6, 18–23] allows for the formulation of an author's approach to revealing the content of non-tax revenues, which "should be understood as monetary funds that arise as a result of certain compensated actions and operations by authorized state (municipal) authorities and management through the implementation of corresponding procedures with property and financial assets, as a result of which monetary funds are transferred to the budgets of state (municipal) authorities based on the principles of irregularity, non-obligation, and compensation" [1].

Thus, the fragmentary literature review provides a basis for concluding the necessity of developing conceptual approaches to improving the mechanism for managing non-tax revenues of the budgets of public law entities.

METHODOLOGY

The methodology of this study is based on theoretical principles and approaches known in domestic and foreign literature related to the tools and mechanisms of managing the revenues of the budgets of the budgetary system. The authors define the management of non-tax revenues for the purposes of this study as “the process of multidirectional influence by authorized state (municipal) bodies on financial relations to ensure the stability of mobilizing the revenues of the budgets of public-law entities from the collection of non-tax payments, taking into account the implemented directions of state policy” [1]. And the management of such revenues involves the use of various elements of non-tax revenue management, such as the object, subject, management procedures, principles, functions, methods, management tools, and information base.

RESULTS

Within the framework of this study, a non-tax payment is considered as a collection of funds levied from legal entities and individuals outside the scope of tax legislation. The funds are withdrawn from financial assets owned or managed by the state (municipal formations) and directed towards financing the activities of public authorities and management bodies of public formations. Non-tax revenue is the result of mobilization, taking into account the structural elements of the payment and its unique characteristics within the framework of specific legal grounds.

An important tool for understanding the role of non-tax revenues in the economy and public finance is their classification. The main types identified by the authors include:

1. By the nature of the movement of value: non-tax revenues can be either permanent (regular receipts from property income collection) or one-time (for example, fines or fees).

2. By the criterion of “transitiveness”: some non-tax revenues may be temporary in nature,

passing through the budget as intermediate funds.

3. By the nature of legal relations: non-tax revenues can arise from various legal grounds, including contractual relations, administrative acts, and others.

4. By the purpose of the payment: this can be a fee for services, fines, charges for the use of resources, and other targeted revenues.

5. By the regularity of receipts: non-tax revenues can be received regularly (for example, rental payments) or irregularly (one-time contributions).

6. Regarding the presence of non-tax expenditures: for revenues, expenditures characterized as so-called budgetary losses are typical.

7. By the method of accumulation: direct budget revenues or through specialized funds.

8. By the scale of impact on the economy: non-tax revenues can have varying effects on economic development depending on the objectives.

9. By category of payers: non-tax revenues can be collected from various categories of payers.

The lack of a clear legislative definition of the term “non-tax revenues” creates difficulties in law enforcement and accounting for such receipts. It is important that the approaches to their classification and regulation are unified to increase transparency and reduce administrative barriers. The discussion about including fiscal payments in tax legislation or creating a single regulatory act for managing non-tax payments highlights the need to reform the system to improve its efficiency and fairness.

The above indicates that the author’s assumption about a comprehensive approach to managing non-tax revenues of public law entities is justified, and therefore it is advisable to consider the tools for managing non-tax revenues and their functional purpose:

1. A risk map, which involves its compilation and maintenance, allowing for

the early identification of potential threats and vulnerabilities in the process of budget formation and execution, thereby reducing risks in budget revenue management;

2. Regulatory legal acts that provide for the introduction and amendment of regulations governing non-tax payments, which ensures a legal basis for their collection and management and contributes to greater transparency and legitimacy;

3. Technological maps that contribute to the standardization of processes related to the management of non-tax revenues of budgets;

4. A unified information system, the formation and maintenance of which will allow for the centralization of information on non-tax revenues of budgets, improving data access and analysis;

5. Refinement of budget revenue forecasting methodologies, which will allow for the most accurate assessment of future revenues and improve the quality of revenue forecasting for budgets at various levels;

6. Maintaining a registry of individuals with overdue debts will help promptly monitor the situation with accounts receivable and take appropriate measures for its collection;

7. The verification of the legality of operations is an important tool for ensuring compliance with the law and preventing dishonest actions;

8. Assessment of asset preservation, which will allow identifying risks of loss or inefficient use of resources.

The implementation of the proposed tools, according to the authors, is aimed at increasing the efficiency of managing non-tax revenues of the budgets of public law entities, ensuring the openness and transparency of the budget process, and the rational formation and use of finances within the framework of the state's budget policy.

The system for managing non-tax revenues of the budgets of public law entities, taking into account the elemental characteristics of non-tax payments, is presented in *Figure 1*.

The management of non-tax revenues of public law entities' budgets (*Fig. 1*) is carried out within the framework of objectives aimed at enhancing the financial stability of budgets and ensuring more effective public management and stimulation of economic growth, such as:

- maintaining competition in various sectors of the economy within the framework of creating appropriate conditions for economic entities through the modernization of non-tax payments, which will ensure the stimulation of entrepreneurial activity and their investment activities for sustainable economic growth;

- improving the quality of public (municipal) services;

- improving the efficiency of managing state (municipal) property [1];

- within the framework of the implementation of the environmental agenda, the use of natural resource capital (the emergence in the legal field or the modification of non-tax payments related to natural resources contributes to increased responsibility for their use, thereby leading to more rational resource use);

- regulation within the framework of foreign economic policy (adjusting the terms of import and export fees can create more attractive conditions for investors and promote the growth of foreign economic activity, which is important for the overall development of the economy and the increase in revenue volumes in budgets for this subgroup of receipts).

It is also important to consider the need for monitoring and evaluating the results of implementing these measures to adjust the strategy for managing non-tax revenues in budgets.

The features of the mechanism for managing non-tax revenues of public law entities' budgets imply the application of certain methods of influencing financial relations within the framework of managing non-tax revenues, which are advisable to divide into:

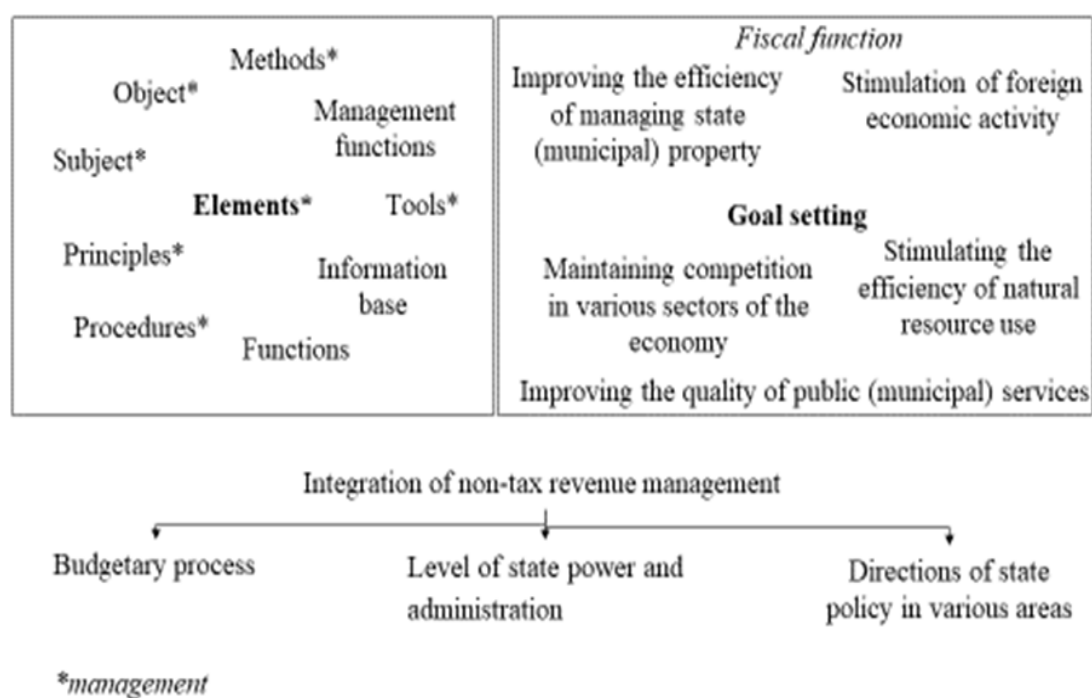


Fig. 1. Mechanism for Managing Non-Tax Revenues of Budgets of Public-Law Entities

Source: Compiled by the authors.

- economic measures that involve changing the conditions and mechanisms of payment collection, which can significantly affect the volume of budget revenues: (1) varying the rate of non-tax payments: changing rates can stimulate or restrict certain types of activities depending on the goals of state policy; (2) impacting the base of non-tax payments: includes expanding or narrowing the objects of taxation, allowing for flexible responses to changes in the economic situation; (3) changing the deadlines for non-tax payments: flexibility in deadlines can help improve the financial condition of payers and increase overall revenues; (4) preferential and concessional payment regimes for non-tax payments;

- administrative methods that involve changing the organizational aspects of managing non-tax revenues in terms of: (1) making changes and adjustments to contractual relationships, contract terms, for example, for the use of property owned by the state; (2) optimizing administrative regulations and procedures to reduce administrative costs and increase efficiency.

The combined use of economic and organizational-administrative methods contributes to the additional mobilization of financial resources into the revenue part of the budgets of public-law entities.

DISCUSSION

The management of non-tax revenues in the budgets of public-law entities is associated with the likelihood of various types of risks, and within the framework of minimizing their impact, with identifying possible reserves for their growth related to the administration mechanism. The authors of the article have attributed the main aspects concerning the identification of risks and reserves for replenishing the revenue part of the budgets of public-law entities, for example, from the environmental fee, to the following:

1. Identification of risks.

- 1.1. Independent calculation of payments (risk of data inaccuracy: payers may underreport production volumes to reduce the amount of the fee, which will lead to budget shortfalls; lack of control: the absence of verification by the chief administrator

creates opportunities for manipulation of reporting).

1.2. Filling out declarations (errors and inaccuracies: payers may make mistakes when filling out declarations, which also affects the accuracy of calculations; transactional costs: not all companies have a sufficient level of understanding of legal requirements, which can lead to discrepancies).

1.3. Recycling Standards (non-compliance with standards: payers may fail to meet established recycling standards, which also reduces collection revenues; monitoring difficulties: the lack of a control system for compliance with standards complicates the identification of violations).

2. Search for reserves to replenish the revenue part of the budget.

2.1. Strengthening control (introduction of audits: it is necessary to develop a system of regular audits of taxpayer reporting to improve data accuracy and reduce risks; creation of information systems: implementation of automated systems for monitoring production volumes and compliance with recycling standards).

2.2. Motivation to comply with regulations (benefits for conscientious payers: introduction of a reward system for companies that diligently fulfil their obligations; tightening sanctions for violations: increasing fines for inaccurate data or failure to meet standards can serve as an incentive for more responsible behavior).

The mechanism for managing non-tax revenues of budgets, such as proceeds from the environmental fee, requires a comprehensive approach to identifying risks and reserves. Strengthening control will contribute to improving the efficiency of revenue collection and enhancing the financial stability of the budgets of public-law entities.

The conceptual approach to managing non-tax revenues of public law entities' budgets requires a deeper analysis and assessment of management quality. The methodology developed by the authors,

based on a combination of quantitative and qualitative indicators [1], is an important step towards improving the management of non-tax revenues of public law entities' budgets (*Fig. 2*). The main elements of the methodology include:

- types of non-tax payments, a system of inherent indicators including detailed characteristics (non-tax payment rates and payment periods, etc.), which contributes to more accurate revenue forecasting;

- consideration of management quality indicators (factor analysis of deviations is aimed at identifying the causes of discrepancies between forecasted and actual revenues; the procedure for administering and forecasting revenues must be clearly established to ensure transparency and efficiency);

- monitoring and rating of management entities (regular monitoring of the activities of non-tax revenue management entities allows for prompt responses to changes and issues; rating provides the opportunity to compare management efficiency among different entities, which contributes to a better understanding of practices and approaches).

The advantages of the author's methodology include a comprehensive approach characterized by: (1) a combination of quantitative and qualitative indicators, allowing for a more comprehensive assessment of management efficiency; (2) a cause-and-effect relationship (establishing connections between indicators helps identify the root causes of problems in the management of non-tax revenues); (3) flexibility, whereby the methodology can be adapted to the specifics of various examples of public law entities (different types of subjects of the Russian Federation, municipal entities, etc.).

The developed author's methodology for assessing the quality of non-tax revenue management in the budgets of public law entities is an important tool for improving the efficiency of the budget process as a whole; it

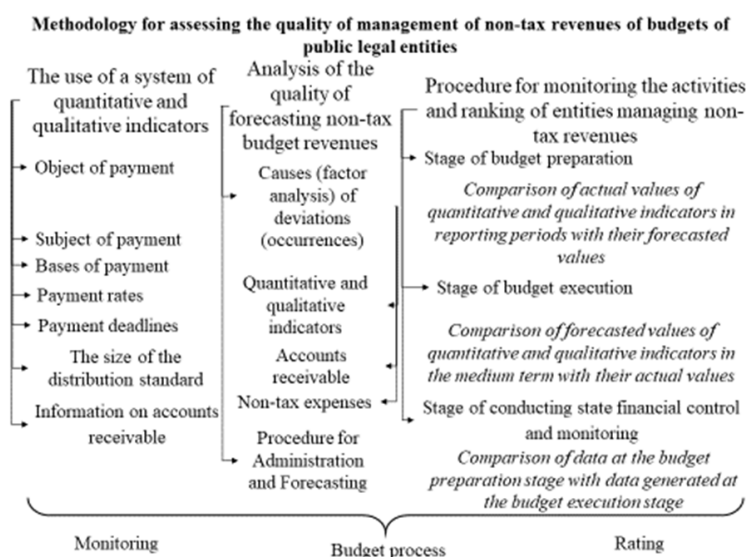


Fig. 2. Methodology for Assessing the Quality of Management of Non-Tax Revenues of Budgets of Public Legal Entities

Source: Compiled by the authors.

not only allows for identifying problems but also promotes the implementation of best management practices, which ultimately leads to increased sustainability of the budgets of public law entities.

CONCLUSION

The conceptual approach to managing non-tax revenues of public law entities presented in the article indicates the necessity of identifying essential characteristics and systematizing non-tax revenues considering their specifics. The essential characteristics include the specificity of non-tax payments (taking into account the peculiarities of non-tax revenues allows for highlighting their unique features, which is important for developing effective management strategies) and the approach to classifying non-tax revenues (forming a classification based on identified characteristics contributes to a deeper understanding of the structure of revenues and their sources). The structural elements of management are linked to the systematization of management risks, the results of risk assessments, the identification of potential threats and opportunities for

increasing the state's financial resources, and the determination of key sources of budget revenues that can provide additional financial resources in the context of changes in the state's budgetary and tax policies. The methodology for assessing the quality of management proposed by the authors is based on a system of indicators for evaluating the management of non-tax revenues at various stages of the budget process and allows for monitoring and analyzing the effectiveness of implemented measures, as well as ranking the entities managing non-tax revenues of the budgets of public law entities in the context of increasing accountability and transparency of activities. The author's approach to managing non-tax revenues of public law entities' budgets is comprehensive and multi-level, which allows not only to identify problems but also to propose solutions. In the context of modern challenges in budget planning and management, such a methodology can become an important tool for increasing the efficiency of forming and using financial resources in public law entities.

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ABOUT THE AUTHORS



Nikita D. Magnitskiy — Ministry of Finance of the Russian Federation, Moscow, Russian Federation

<https://orcid.org/0000-0002-3050-1389>

Corresponding author:

Magnitskiy.nikita@gmail.com



Yulia G. Tyurina — Dr. Sci. (Econ.), Assoc. Prof., Prof., Department of Public Finance, Faculty of Finance, Chief Researcher, Finance University under the Government of the Russian Federation, Moscow, Russian Federation

<https://orcid.org/0000-0002-5279-4901>

ygtyurina@fa.ru

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