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THE FINANCIAL SELF-SUFFICIENCY OF THE WESTERN KAZAKHSTAN REGIONS AND MECHANISMS OF THEIR SELF-DEVELOPMENT

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Abstract. The article considers the issues of formation and assessment of financial self-sufficiency of the Western region of Kazakhstan. Financial self-sufficiency is crucial for effective territory management, as it directly influences the sustainable development of regions. This development is contingent upon the financial security of local enterprises that produce goods and services while relying on the resident population as a source of labour resources.

Our proposed methodological approach to assessing financial self-sufficiency is founded on the premise that a region's financial security depends on the utilisation of all available resources for the production process. We present an original calculation of the index for the efficiency of industrial production development within a specific territory. The justification of financial self-sufficiency is carried out in several stages: first, we compile a Map of the Efficiency of Industrial Production Development in Western Kazakhstan; second, we structure the distribution of financial resources in the region; and third, we calculate an integral index to evaluate the financial position of the regions using our unique methodology.

The advancement of methodological issues surrounding financial self-sufficiency and regional autonomy, particularly in the context of ongoing economic reforms, is designed to address the challenges of territorial development, which is predominantly socially oriented and necessitates a balance of interests and sustainability.

Keywords: Financial Self-sufficiency, Western Kazakhstan, Self-development, Taxation, Efficiency

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БАТЫС ҚАЗАҚСТАН ӨҢІРЛЕРІНІҢ ҚАРЖЫЛЫҚ ӨЗІН-ӨЗІ ҚАМТАМАСЫЗ ЕТУІ ЖӘНЕ ӨЗІН-ӨЗІ ДАМЫТУ ТЕТІКТЕРІ

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Аннотация. Мақалада Қазақстанның Батыс аймағының қаржылық өзін-өзі қамтамасыз етуін қалыптастыру және бағалау мәселелері қарастырылған. Қаржылық өзін-өзі қамтамасыз ету аумақты тиімді басқару үшін өте маңызды, өйткені ол аймақтардың тұрақты дамуына тікелей әсер етеді. Бұл даму еңбек ресурстарының көзі ретінде тұрақты тұрғындарға сүйене отырып, тауарлар мен қызметтерді өндіретін жергілікті кәсіпорындардың қаржылық қауіпсіздігіне байланысты.

Қаржылық өзін-өзі қамтамасыз етуді бағалаудың біз ұсынған әдіснамалық тәсілі аймақтың қаржылық қауіпсіздігі өндіріс процесі үшін барлық қолда бар ресурстарды пайдалануға байланысты деген негізге бағытталған. Біз белгілі бір аумақта өнеркәсіптік өндірісті дамыту тиімділігінің индексінің бастапқы есебін ұсынамыз. Қаржылық өзін-өзі қамтамасыз етуді негіздеу бірнеше кезеңдерде жүзеге асырылады: біріншіден, Батыс Қазақстандағы өнеркәсіптік өндірісті дамыту тиімділігінің картасын жасаймыз; екіншіден, аймақтағы қаржы ресурстарын бөлуді құрылымдаймыз; үшіншіден, бірегей әдістемемізді қолдана отырып, аймақтардың қаржылық жағдайын бағалау үшін интегралды индексті есептейміз.

Қаржылық өзін-өзі қамтамасыз ету мен аймақтық автономияға қатысты әдістемелік мәселелерді алға жылжыту, әсіресе жүргізіліп жатқан экономикалық реформалар жағдайында, негізінен әлеуметтік бағдарланған және мүдделер тепе-теңдігі мен тұрақтылықты қажет ететін аумақтық даму мәселелерін шешуге арналған.

Түйін сөздер: қаржылық өзін-өзі қамтамасыз ету, Батыс Қазақстан, өзін-өзі дамыту, салық салу, тиімділік.

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ФИНАНСОВАЯ САМОДОСТАТОЧНОСТЬ РЕГИОНОВ ЗАПАДНОГО КАЗАХСТАНА И МЕХАНИЗМЫ ИХ САМОРАЗВИТИЯ

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Аннотация. В статье рассматриваются вопросы формирования и оценки финансовой самообеспеченности Западного региона Казахстана. Финансовая самодостаточность регионов занимает центральное место в управлении территориями, устойчивое развитие которых зависит от финансовой обеспеченности находящихся там предприятий, производящих товары и услуги, проживает население как источник трудовых ресурсов.

Предлагаемый нами методический подход к оценке финансовой самодостаточности основывается на том, что финансовая обеспеченность любого региона зависит от того, как будут задействованы все ресурсы для осуществления производственного процесса. Нами представлен авторский расчет индекса эффективности развития промышленного производства на конкретной территории. Обоснование финансовой самодостаточности проведено в несколько шагов: первый шаг – это составление Карты эффективности развития промышленного производства Западного Казахстана; второй шаг – структурирование распределения финансовых ресурсов Западного Казахстана; третий шаг – это расчет интегрального индекса оценки финансового положения регионов по авторской методике.

Разработка методологических вопросов финансовой самообеспеченности и самодостаточности регионов в условиях углубления реформирования экономики направлено на решение задач территориального развития в связи с его преимущественно социальной ориентацией, необходимостью обеспечения сбалансированности интересов и устойчивости.

Ключевые слова: финансовая самодостаточность, Западный Казахстан, саморазвитие, налогообложение, эффективность.

Introduction. The sustainable development of regions relies on the financial security of enterprises situated within them, where goods and services are produced, and where the population provides a source of labour. Financial self-sufficiency is central to effective territorial management.

Kazakhstan has objective conditions that support the establishment of an efficient financial mechanism for regional self-development. This mechanism is based on stimulating economic structures, optimising local budget revenues, and providing effective targeted financial support for investment programmes and projects. Regional self-development entails functioning based on local resource potential while engaging with intra-regional structures, which enable the regions to meet their economic and social needs fully. The concept of self-development has significant financial implications, particularly concerning the relationships formed during the production, distribution, and redistribution of financial resources. Consequently, self-financing becomes an essential aspect of self-development, involving the management of financial resources, the regulation of cash flows, and the influence over the distribution of funds.

The economy of the West Kazakhstan region is characterised by its industrial and agricultural focus. The industrial sector includes enterprises engaged in oil and gas production, oil product processing, mechanical engineering, metallurgy, defense, mining, as well as the clothing and food industries. Additionally, there are enterprises involved in processing agricultural products, construction, and the production of building materials, among others (Imashev, 2019).

West Kazakhstan region is one of the main donors to the National Fund and the republican budget (in 2023, West Kazakhstan region's share was 5.9%, 4th place in the Republic of Kazakhstan). According to the results of 2023, the volume of tax revenues to the National Fund and the republican budget amounted to 1,324 billion tenge. At the same time, the volume of transfers received from the republican budget (West Kazakhstan region is a subsidized region) is much smaller compared to other regions, which does not allow us to fully resolve the region's problematic issues. For example, in 2023, West Kazakhstan region received transfers (from the Republic of Belarus) in the total amount of 262.9 billion tenge, which amounted to 19.9% of the volumes sent to the National Fund and the republican budget (the 15th indicator among the regions of the Republic of Kazakhstan, in 2022 - 208 billion tenge, the 13th indicator, in 2021 - 171 billion tenge, the 14th indicator).

Financial support of regions, as one of the determining conditions of their self-development, depends not so much on the distribution of budget funds between levels, as on the filling of budgets. As experience shows, with excessively high levels of tax rates, revenues to the state budget are narrowed, since in this case the possibilities for the development of production are reduced, which leads to a reduction in its volume, and along with this - the taxable base (Yaron and Manos, 2007).

The possibilities for the self-development of a region lie not in finding ways to pump money into regional budgets, but in the growth of income of enterprises and the population that form the taxable base. The higher these incomes are, the more tax revenues to the budget can be collected at the same level of tax rates. Therefore, the growth of taxable income of legal entities and individuals, subject to ensuring the collection of taxes, leads to an increase in revenues to both the republican and local budgets.

Materials and methods

The methodological approach we propose is based on the fact that the financial security of any region depends on how all resources will be used to implement the production process. Since industrial enterprises in the industry structure largely determine the tax base of the territory, then a correct assessment of the situation here is the beginning of a methodological approach to financial self-sufficiency. In this regard, we offer the author's calculation of the index of efficiency of industrial production development in a specific territory Kef:

$$Кef = \frac{PoE}{LP}, \text{или } \frac{PoE}{E} : \frac{VIP}{P}, \quad (1)$$

where:

PoE – profit per industrial enterprise in the region, million tenge.

E – number of industrial enterprises operating in the territory, units.

LP – labor productivity in industrial sectors, million tenge/person.

VIP – volume of industrial production, billion tenge.

P – number of key personnel in the regional industry, people.

Justification of financial self-sufficiency, in particular, methodological approaches to its assessment, is carried out in several steps:

- the first step is to compile a Map of the efficiency of industrial production development in Western Kazakhstan;
- the second step is to structurize the distribution of financial resources in Western Kazakhstan;
- the third step is to calculate the integral index for assessing the financial position of the regions.

We used the author's formula for the index of integrated assessment of the financial position of regions (IF):

$$\text{IF} = \frac{Ir}{Ic} : \frac{Dr}{Dc}, \quad (2)$$

where

Ir – income from sales of goods and provision of services per capita of the region, million tenge/person;

Ic – income from sales of goods and provision of services per capita of the republic, million tenge/person;

Dr – debt on obligations per capita of the region, million tenge/person;

Dc – debt on obligations per capita of the republic, million tenge/person.

When calculating the formula, it was taken into account that the real financial position of the regions reflects the ratio of income to debt, adjusted for the average republican level for these indicators. Methodological issues of financial self-sufficiency and self-sufficiency of regions are aimed at solving the problems of territorial development and ensuring a balance of interests and sustainability.

Results

The socio-economic development of Western Kazakhstan's regions largely relies on the level of industrial production. This is measured by indicators such as the profitability of enterprises within the area and labour productivity in specific regions. Consequently, the factors contributing to the effectiveness of the core industrial sector are identified, which in turn shape regional specialisation. This analysis is based on the economic characteristics of the territories where both basic and local industries have been identified.

Step one. Formation of the Map of the efficiency of the industry of Western Kazakhstan.

Based on the calculation of the amount of profit per enterprise and the level of labour productivity and profitability in industry (PT) over the past 5 years in four regions (Aktobe, Atyrau, West Kazakhstan, and Mangistau), we have grounds to draw up the Map of efficiency (Table 1).

Table 1 - Map of the industrial development efficiency in Western Kazakhstan

Regions of Western Kazakhstan	Profit per enterprise, million tenge (PoP)	Labor productivity in the industry, million tenge/person (PT)	Profitability level, %	Industry production efficiency index, Kef
2018				
Republic of Kazakhstan	682.6	42.9	35.9	16.0
1. Aktobe region	758.2	41.7	20.5	18.2
2. Atyrau region	9 744.7	248.3	87.1	39.2
3. West Kazakhstan region	1 275.8	124.6	48.7	10.2
4. Mangistau region	1097.9	60.1	22.7	18.3
2019				
Republic of Kazakhstan	513.7	45.8	32.7	11.2
1. Aktobe region	749.5	41.6	30.2	18.0
2. Atyrau region	8932.8	2620.6	82.8	3.4
3. West Kazakhstan region	-	124.6	38.8	-
4. Mangistau region	1062.3	60.0	25.8	17.7
2020				
Republic of Kazakhstan	335.1	43.3	15.8	7.7
1. Aktobe region	302.0	36.7	9.6	8.2
2. Atyrau region	2611.2	183.5	22.3	14.2
3. West Kazakhstan region	-	101.3	6.3	-
4. Mangistau region	230.4	47.5	5.8	4.9
2021				
Republic of Kazakhstan	203.8	60.6	33.4	3.4
1. Aktobe region	1166.7	52.5	46.3	22.2
2. Atyrau region	8650.1	126.2	165.6	62.1
3. West Kazakhstan region	1109.1	162.5	51.8	6.8
4. Mangistau region	1556.4	60.6	432.5	25.9
2022				
Republic of Kazakhstan	909.8	77.4	28.0	11.8
1. Aktobe region	1229.6	63.7	33.2	19.3
2. Atyrau region	14070.9	449.2	73.1	31.3

3. West Kazakhstan region	1796.1	220.5	69.1	8.1
4. Mangistau region	1077.4	68.6	18.5	15.7
Note: Calculated based on data "Regions of Kazakhstan in 2022». Statistical yearbook. – Astana, 2023.				

Since Formula 1 uses key economic indicators (profit, industrial output) in relation to constant factors of production (number of key personnel in the industry of the regions, number of enterprises in the territory), through which the cost indicators are weighed, the resulting indices make it possible to compare situations between regions on a time scale (2018-2022). Using the efficiency coefficient (Kef), trends in industrial development in the regions of Western Kazakhstan were identified, which turned out to be quite unpredictable.

Aktobe region

In 2018-2019, Kef was slightly higher than the national average, and by 2020, the Kef value had decreased.

Such jumps are due to the fact that in 2018-2022:

- the number of enterprises increased by 85 units;
- the volume of industrial production increased, but did not have a linearly positive effect on profits from core activities;
- the number of key personnel was stable.

The growth in industrial production with a stable number of employees led to increased productivity, and therefore to an increase in the population's income. This position in the development of industrial production is supported by a certain dynamism in the level of profitability: 2018 - 46.3%, 2019 - 30.2%, 2020 - 9.6%, 2021 - 46.3%, 2022 - 33.2%.

Conclusion: in the development of the Aktobe region, there is a full basis for financial security and self-sufficiency.

Atyrau region

For 2018-2022, the number of enterprises in the territory increased by 36 units. However, by 2020, the volume of industrial production had significantly decreased, which reduced the amount of profit from core activities by 3 times; consequently, the efficiency ratio became equal to 14.2 instead of 39.2 in 2018.

For all regions of Western Kazakhstan, 2020 was unsuccessful in all respects. But by 2021-2022, the economic situation of the region had changed so much that all indicators levelled out to a high level of profitability (73.1%) and efficiency ratios (31.3). This created sustainability in regional development.

West Kazakhstan region

For 2019, the situation at industrial enterprises was unprofitable to ensure the development of the region. It was difficult for the region to get out of such a minus in financial resources. The implementation of the correct regional policy allowed the region to reach the level of 2018. However, the flood conditions that have arisen will negatively affect financial self-sufficiency.

Mangistau Region

The region is a donor to the republican budget. The indicators of effective industrial development are dynamic and of a fairly high level, with the exception of 2019, when the profit per enterprise decreased by 4 times; the efficiency coefficient (Kef) also decreased by 4 times. The current situation in industry, as the basic sector of the region, contributes to the formation of its own funds, and therefore, financial self-sufficiency.

Thus, the algorithm for calculating the efficiency coefficient (Kef) is the mechanism for identifying and assessing the factors and indicators of the financial solvency of the industrial sector.

The second step is structuring the distribution of financial resources.

Efficient management of economic and social processes in the region primarily pursues the tasks of creation, i.e. the transition to an active policy of regional development and investment stimulation. In this regard, it is important to monitor the movement of investments in fixed capital, primarily the ratio of own and available funds (Table 2).

In the *Aktobe region* over the past five years, the ratio between own and available funds has changed from 70.2%: 29.8% to 86.4%: 13.6%. This shows that the region has sufficient opportunities for self-development, which is confirmed by the efficiency coefficient calculated to assess the development of industry in the region. At the same time, budget funds tend to decrease from 12.4% to 8%, in particular, local budget funds have turned out to be very changeable.

For the *Atyrau region*, as an absolute donor of the republican budget, a high share of own funds was characteristic (90.3% in 2018, 92.2% in 2019, 85.4% in 2020), but by 2022 the share of all of them had sharply decreased, while borrowed funds had increased. This financial situation can be explained by the fact that the volume of industrial production has increased significantly with relative stability in the number of production personnel. Ultimately, the current situation was reflected in the growth of labour productivity and, along the chain, at the level of quality indicators in the region's economy. Unresolved social problems also affected the ratio of own and available funds.

The *West Kazakhstan region*, as part of a large region, occupies a relatively stable position in the distribution of financial resources. The amounts of bank loans and borrowed funds are moderate; budget funds are significant. Thus, available funds are within 11.1% - 24.2%.

Financial and budgetary methods in this area are currently the main ones in the management of territorial development (Table 2). However, there are some distortions in the relationship between local and republican budgets, especially in terms of delimitation of expenditure powers related to ensuring social protection. Transferring expenses to local budget accounts does not yield positive results, since they are not provided with the necessary finances.

Table 2 – Distribution Structure of Financial Resources for the Development of Western Kazakhstan Regions, in %

Regions of Western Kazakhstan	Investments in fixed capital	Including				
		Budget funds		Own funds	Bank loans	Borrowed funds
		Republican budget	Local budget			
2018						
Republic of Kazakhstan	100.0	6.8	5.9	73.2	6.3	7.8
Aktobe region	100.0	6.0	6.4	70.2	3.3	14.1
Atyrau region	100.0	0.8	1.2	90.3	1.6	6.1
West Kazakhstan region	100.0	8.2	5.4	85.3	1.0	0.1
Mangistau region	100.0	6.2	2.3	81.3	2.3	7.9
2019						
Republic of Kazakhstan	100.0	6.7	5.4	78.0	3.3	6.6
Aktobe region	100.0	6.4	4.1	72.8	1.6	15.1
Atyrau region	100.0	0.8	1.9	92.2	2.7	2.4
West Kazakhstan region	100.0	4.8	3.7	88.9	2.1	0.5
Mangistau region	100.0	2.6	5.4	80.2	2.1	9.7
2020						
Republic of Kazakhstan	100.0	7.2	11.9	68.8	2.3	9.8
Aktobe region	100.0	6.0	8.1	76.1	2.0	7.8
Atyrau region	100.0	2.2	2.9	85.4	0.1	9.4
West Kazakhstan region	100.0	6.4	12.8	75.8	1.4	3.6
Mangistau region	100.0	2.1	9.2	80.8	1.9	6.0
2021						
Republic of Kazakhstan	100.0	6.4	9.3	70.7	2.6	11.0
Aktobe region	100.0	5.5	3.2	83.1	0.8	7.4
Atyrau region	100.0	1.2	4.5	76.4	0.2	11.7
West Kazakhstan region	100.0	10.6	7.3	76.2	2.1	3.8
Mangistau region	100.0	3.0	5.8	86.0	2.5	2.7
2022						
Republic of Kazakhstan	100,0	7.4	8.1	73.2	3.2	8.1
Aktobe region	100,0	4.6	3.4	86.4	0.4	5.2
Atyrau region	100,0	1.7	1.7	78.9	3.7	14.0
West Kazakhstan region	100.0	10.4	3.7	82.9	0.6	2.4
Mangistau region	100.0	3.8	3.9	90.8	0.7	0.8
Note: Calculated based on data from “Regions of Kazakhstan”. Statistical Yearbook. – Astana, 2023						

Table 3 - Ratio of Own and Available Funds in the Local Budgets of Western Kazakhstan Regions

	2018	2019	2020	2021	2022
Republic of Kazakhstan	73.2 : 26.8	78.0 : 22.0	68.8 : 31.2	70.7 : 29.3	73.2 : 26.8
Aktobe region	70.2 : 29.8	72.8 : 27.2	76.1 : 23.9	83.1 : 16.9	86.4 : 13.6
Atyrau region	90.3 : 9.7	92.2 : 7.8	85.4 : 14.6	76.4 : 23.6	78.9 : 21.1
West Kazakhstan region	85.7 : 14.7	88.9 : 11.1	75.8 : 24.2	76.2 : 23.8	82.9 : 17.1
Mangistau region	81.3 : 18.7	80.2 : 19.8	80.8 : 19.2	86.0 : 14.0	90.8 : 9.2
Note: Calculated based on data in Table 2					

In the structure of the distribution of financial resources *of Mangistau region*, own funds significantly prevail within 80.2-90.8%. According to these figures, it can be judged that there are opportunities for financial self-sufficiency in the region. The amount of budget funds is limited within 7.7-11.3%, while the largest part is made up of local budgets, which are intended for the social sphere and for management. Borrowed funds have sharply decreased from 9.7% to 0.8%, which is a sign of financial stabilization. Secondly, own revenues began to provide minimum social standards.

Thus, the main link in the financial mechanism of self-development of the region is not so much the distribution, budgetary, and tax relations between the republic, regions, districts, and cities, but rather financial incentives and levers that contribute to the growth of production and an increase in the income of economic entities in the region.

In particular, *tax breaks for business entities, which initially lead to a decrease in tax revenues to the regional budget but contribute to an increase in production and income growth, are an effective financial mechanism for self-development, since the increasing income subsequently serves as a source of investment in production and cash receipts to budgets at all levels*.

Imperfect accounting of interregional differences leads to significant shortcomings in budget equalisation, thereby resulting in unjustified provision of objectively necessary financial assistance to regions. The tasks of equalising the levels of economic development of regions by their budget security are now becoming especially relevant.

One of the possible areas for improving the financial support system may be the introduction of standards for spending financial resources at the level of regions of the republic that are adequate to the current situation, on the basis of which it would be possible to more fully take into account interregional differences. In accordance with the factors of production development, an algorithm for managing regions is built, which means systematicity in managing labour, natural, and financial resources.

In our opinion, the main thing in the assessment methodology is the correct choice of a set of indicators that quite realistically represent the financial position of the region. First of all, we are talking about the own incomes of regions of different levels, permanently assigned in whole or in part to the relevant budgets, with the exception of financial assistance. It is quite legitimate to define the own incomes of regions as the amount of money generated by the profit of the real sector operating in the territory, budget financing, and various forms of lending. «Financial assistance» is not included in the concept of «own revenues» of the region, since it is not predetermined by the nature of the target purpose of the region's financial resources. The amount of own revenues shows the level of funds that are managed by state and local government bodies.

Step three. The true financial position of the regions can be assessed by selecting appropriate indicators and using them in relative terms. We propose using indicators such as «income from the sale of goods and provision of services» and «debt on obligations» for an integrated assessment of the financial position of the regions, measuring these indicators against the population in the study area.

It is reasonable to assume that the real financial position of the regions is reflected in the ratio of income to debt, adjusted for the average national level for these indicators. To determine the impact of debt on the financial position of the region, it is advisable to represent its change using an index (Formula 2). Table 4 presents creative indicators that characterise the financial position of the regions of Western Kazakhstan.

Table 4 – Creative Indicators Characterizing the Financial Situation of Western Kazakhstan Regions

Regions/areas	2018	2019	2020	2021	2022
Income from sales of goods and provision of services per capita, million tenge/person					
Republic of Kazakhstan	0.7	0.7	0.7	0.7	0.8
1. Aktobe region	0.9	0.8	0.6	0.8	0.8
2. Atyrau region	1.1	1.1	0.9	1.0	1.1
3. West Kazakhstan region	0.2	0.3	0.2	0.3	0.2
4. Mangistau region	0.8	0.9	0.7	0.8	0.8
Debt on obligations per capita, million tenge/person					
Republic of Kazakhstan	2.6	2.8	2.9	3.2	3.9
1. Aktobe region	3.5	3.4	3.4	3.9	3.8
2. Atyrau region	9.5	11.2	12.8	13.6	13.8
3. West Kazakhstan region	1.3	1.3	1.3	1.2	1.5
4. Mangistau region	3.2	2.7	2.3	2.0	2.2
Note: Calculated based on data from "Regions of Kazakhstan". Statistical Yearbook. – Astana, 2023					

The data in Table 4 indicate that the income generated from the sale of goods and provision of services, when assessed on a per capita basis, is significantly lower than the outstanding debt obligations, which tend to accumulate annually. Consequently, the annual income does not suffice to cover the growing internal regional debts, adversely impacting the financial position of these regions. The calculation of the index for the integral assessment of financial position reveals that, in some regions, income is primarily allocated to servicing accumulated debts rather than investing in economic development. Refer to Table 5 for the relative index of the integral assessment of the financial position of the regions of Western Kazakhstan.

Table 5 – Assessment of the Financial Situation in the Regions of Western Kazakhstan: Relative Index Integral Analysis, in percentage points

Regions/areas	2018	2019	2020	2021	2022
Republic of Kazakhstan	1.000	1.000	1.000	1.000	1.000
1. Aktobe region	0.95	0.94	0.73	0.93	0.03
2. Atyrau region	0.74	0.39	0.29	0.33	0.39
3. West Kazakhstan region	0.58	0.93	0.64	1.11	0.66
4. Mangistau region	0.93	1.34	1.27	1.81	1.79
Note: Calculated and compiled based on the data in Table 4					

For example, in the Aktobe region, the positive trend was interrupted in 2020, but subsequently the situation straightened out, although the amount of debt did not decrease, another factor played a role here, perhaps the stability of labor productivity. The financial situation of the Atyrau region is so contradictory that the donor position of the region does not solve the problems of agricultural development, infrastructure provision, ecology and, most importantly, the social sphere. Such a chain of phenomena in the regional economy leads to disproportions between the development of specialization industries, service industries and the social sphere.

Consequently, in the Atyrau region there are problems of instability in regional development. The priorities in solving the problems of the region are improving the standard and quality of life of the population and creating a favorable ecological environment. The synchronously deteriorating financial situation of the West Kazakhstan region is due, first of all, to low per capita income and, at the same time, relative to other regions, a low level of debt. The improvement of the situation in the region is connected with the intensive development of local industries (not basic ones), which will provide the tax base of local budgets and the comprehensive development of the territory. A very favorable financial situation is developing in the Mangistau region, due to consistently high per capita incomes and per capita debts below the national average. However, such a high integrated assessment of the financial situation does not quite reflect the budgetary differences at the local level. In this regard, it is legitimate to focus on the problems of budgetary equalization in the methodological approaches to financial self-sufficiency.

Discussion

Inaccurate accounting of interregional differences results in significant shortcomings in budget equalisation, leading to the unjustified provision of essential financial assistance to certain regions. The need to equalise the levels of economic development across regions based on their budgetary security is becoming increasingly important. One potential direction for enhancing the financial support system is the introduction of standards for spending financial resources at the regional level within the republic, which would adequately reflect the current situation and allow for a more comprehensive consideration of interregional disparities.

According to Ignatieva et al. (2017), two key components contribute to the self-development of a region: the total resources available for development and the region's ability to utilise them effectively to meet the needs of the local population. From the perspective of a region's self-development strategy, it is crucial to accurately assess the components of economic potential quantitatively and to select optimal indicators that reflect this potential (Fedolyak, 2017). The overall potential of a region comprises its private potential, calculated based on indicators that characterise it. A primary element of this overall potential is the financial potential, which is determined by indicators that most fully represent the region's financial state (Vasilieva et al., 2015).

In economic science, there exist various perspectives on the essence, content, and composition of the financial mechanism. Some researchers define the financial mechanism as a collection of financial instruments, levers, forms, and methods used to regulate economic processes (Medeiros, 2024), while others view it as a complex of organisational, economic, and legal measures aimed at regulating a country's financial system. A more comprehensive definition is that the financial mechanism is a set of elements, forms, methods, and instruments for the formation and utilisation of financial resources and both public and private economic income, designed to ensure the full functioning of the financial system and the implementation of the financial policy of the state, regions, and economic entities (Chen, 2021).

According to Gbohoui et al. (2019) in order to accelerate the socio-economic development of the region and achieve an "economic breakthrough," regional authorities must identify specific financial instruments that can impact enterprises, government agencies, financial and credit institutions, and regional budgetary authorities. We believe that the regional financial mechanism constitutes an integrated system of elements and links, characterised by distinct forms and means of forming and using regional financial funds. Although each element and link operates relatively independently, they are interconnected and interdependent. This interrelationship necessitates continuous coordination among the components of the regional financial mechanism to ensure the effective functioning of the regional financial system (Svisheva, 2019).

According to the research conducted b Bird (2011), fiscal decentralization is of great importance for achieving financial self-sufficiency. Among the benefits of decentralised management, Thyssen (2003), Martinez-Vazquez and McNab (2005) highlight the enhanced efficiency in the provision of public goods as a significant argument in favour of decentralisation.

Oates (1972) notes that fiscal potential is a key factor in assessing a region's financial independence. This indicator is frequently used to evaluate investment attractiveness. For instance, in the methodology employed by the Expert RA rating agency to assess a region's investment appeal, financial potential is defined by the size of the tax base, the profitability of enterprises, and the income of the population (Igoninna, 2015).

Given that self-development is the most vital sustainable asset for any region, it is essential to differentiate between the movement towards self-development and the attainment of self-development goals (Molchanova, 2013). Therefore, it is advisable to examine not only the trends in the development of reference parameters for self-development but also the absolute values of these criteria in comparison to those of socio-economic systems that have already achieved self-development (Giraev, 2019). Today, the most crucial strategic goal for societal development is to enhance the quality of life for the population, as this directly reflects the effectiveness of the state's socio-economic policies (Chulanova, 2022). The criteria for developing a human-oriented paradigm for can serve as useful standards for this analysis (Figure).

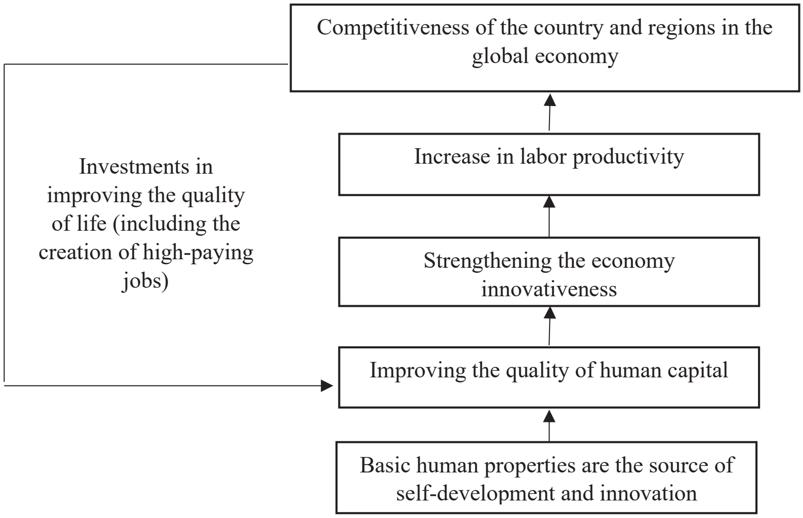

Figure - Criteria for the formation of a human-oriented paradigm of economic development in interconnection

Conclusion

The methodological issues surrounding financial self-sufficiency and regional self-sufficiency, in the context of deepening economic reform, are aimed at addressing the challenges of territorial development, particularly given its predominantly social focus and the necessity of balancing interests and sustainability. The regional economy must be as effective, efficient, and dynamic as possible to independently meet the social needs of the population.

To propose approaches for developing expenditure standards for financial resources, it is essential to adhere to general principles of an organizational and economic nature:

– Financial support from the republican budget should be allocated based on consistent proportions of underperformance across all regions.

– The amount of financial support should consider the natural, climatic, and socio-economic characteristics that necessitate expenses above or below the average republican level.

– The subjective factor must be excluded from the provision of financial support, and central intervention in regional authorities' competencies should be minimized. To establish the criterion of financial self-sufficiency, it is necessary to identify and calculate the following system of indicators to be used by government bodies:

– The volume and dynamics of actual budget potential in real terms (where budget potential refers to the possible real volume of income and the actual volume of expenses provided).

– The degree of mobilization of the budgetary and tax potential (i.e., the ratio of the specified budgetary and tax potential to the potentially available budgetary and tax potential in the region).

– The primary budgetary and tax losses and reserves of the region.

– The volume of financial resources in the region and the measures for their mobilization (determined based on the balance of financial resources).

– Factors influencing the growth of budgetary and tax potential, along with their implementation in the medium-term and long-term financial and economic policies of the country and regions.

– Integral indicators for assessing the economic potential of the region, with an emphasis on its self-sufficiency and self-development.

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