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INCREASING REGIONAL FISCAL STABILITY IN THE CONTEXT OF LIMITED FINANCIAL RESOURCES (USING THE REPUBLIC OF CRIMEA)

This article examines the theoretical, methodological, and practical aspects of ensuring regional fiscal sustainability in the context of limited financial resources, using the Republic of Crimea as an example. The evolution of theoretical concepts of fiscal sustainability in the regional financial system is analyzed. Methodological approaches to assessing fiscal sustainability are systematized, and a comprehensive system of indicators adapted for subsidized regions is proposed. International experience in ensuring fiscal sustainability in countries with federal and unitary structures is examined, and the possibilities of adapting budget equalization mechanisms used in the European Union, Germany, and other countries for regions with special economic regimes are analyzed. Practical recommendations for improving the fiscal sustainability of the Republic of Crimea, taking into account current challenges and constraints, are developed. This article presents a proprietary mechanism for maintaining the Republic of Crimea's fiscal sustainability, visualized in a structural diagram. The mechanism is presented as a comprehensive system integrating institutional, financial, and managerial aspects aimed at countering external challenges and internal constraints. Each component of the mechanism, its interrelationships, and target benchmarks are described in detail, providing practical value for regional government agencies.

Keywords: budget sustainability, regional finances, budget system, budget balance, budget expenditures, revenue potential, Republic of Crimea, budget equalization.

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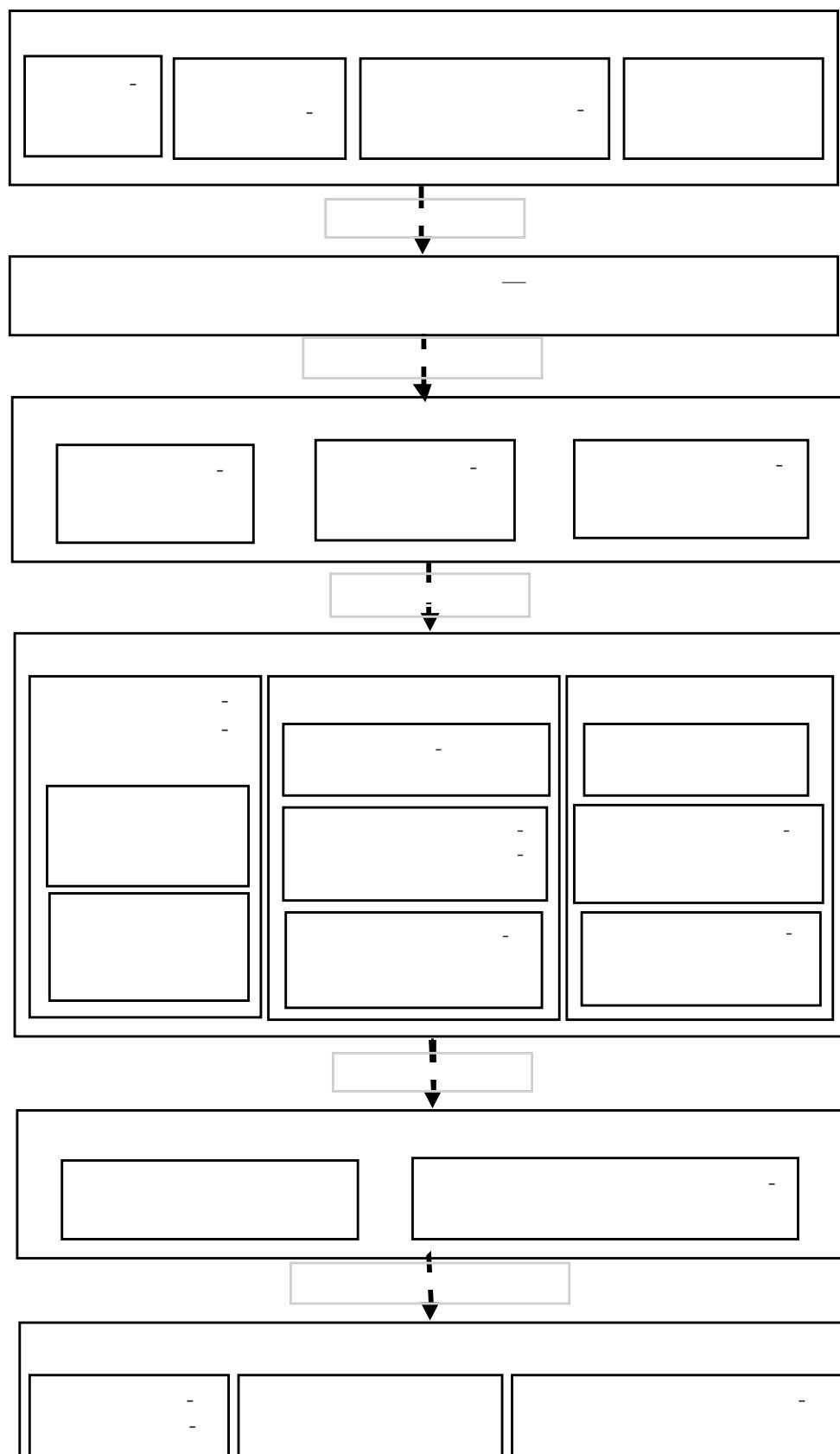
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