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### FINANCIAL CONTROL DURING THE IMPLEMENTATION OF REGIONAL TARGETS

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The issues of financial control in the process of implementing regional targeted programs are being studied. It is shown that in the Russian economic system the market model has taken root in all areas of the sectoral regional economy, it is dynamically developing, introducing high-tech innovations in the real sector of the economy at the macro, micro and meso levels, transforming consumer demand and consumer markets. Investments in innovation activities become an incentive to search for new forms of economic activity in the regional development of municipalities, providing an increase in competitiveness in internal and external spatial development. This line of research is relevant.

The system for the development of innovation and investment activities in the Russian economy is implemented through regional targeted programs and is controlled by the state. The purpose of the study is to improve the process of financial control in investment projects (programs), as a system of this process and a set of measures. In the course of the research, an information-analytical model was used, with the help of which the target areas of research were structured in the process of program implementation. System analysis was used as a rubricator for the search and selection of statistical data, as well as methods of statistical and critical analysis. In the process of obtaining generalizing results, the synthesis method was used, and the deduction method was used to understand the theoretical control processes. The study of literature sources made it possible to determine that in the domestic financial system there is no concept of financial control as a process within the framework of an investment project.

In the course of the study, it was determined that the financial state control of the investment project is included in the system of this process, is a set of control and accounting activities. It is during the implementation of the program that state control is exercised over the financing of subjects in accordance with the plan for the movement of targeted financial budgetary resources in the implementation of these programs.

The research was carried out on the basis of materials from the city of Dzhankoy in the Republic of Crimea (hereinafter referred to as the municipality).

*Keywords:* financial control, targeted programs, innovations, investments, municipality, region, competitiveness.

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31 2020 1. 2020 93,2 %, -  
 206,9 96,8 ..  
 95 %, , 91,6 . (100,2 %). 59,4 %, -  
 6,7 . . 14  
 67,1 . ..

- — 29,3 %;
- — 14,7 %;
- — 14,3 %;
- — 9,8 %;

**I.**

31 2020 \*

				-
	101,9	101,2	96,8	95,0
	91,5	93,1	91,6	100,2
	0,26	0,14	0,13	49,5
-	17,0	17,0	11,6	68,3
(	11,3	0,0	6,7	59,4
)	221,9	211,4	206,9	93,2

\* [14]

- - —6,3%;
- - —2,8%;
- —22,7%.

2015 291 [14]. 30

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2.  
2021 ( . .)\*

/		-		+/-
1.	« »	131916,4	88236,42	-33,11 %
2.	« »	568408,00	477045,43	-16,07 %
3.	« »	8415,63	6447,54	-23,39 %
4.	« »	30,00	30,00	100,00 %
5.	« »	45877,49	42771,29	-6,77 %
6.	« »	2275,48	1612,40	-29,14 %
7.	« »	136232,27	101178,98	-25,73 %
8.	« »	2027,08	1400,62	-30,91 %
9.	« »	69617,36	63725,53	-8,46 %
10.	« »	74712,50	60271,92	-19,33 %
11.	« »	960,88	543,30	-43,46 %
12.	« »	531,62	367,48	-30,87 %
13.	« »	262	226,2	-13,66 %
14.	« »	33,428	23,729	-29,01 %
15.	« »	9576,36	3663,39	-61,75 %
16.	« »	396,49	385,03	-2,89 %
	:	105638,751	85141,930	-19,40

\* [20]

30 43 %

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2019–2022 . 2023

( .3).

3.

2019–2022 . 2023 .\*

	2019	2020	2021	2022	2023 ( )
	38046	38100	38500	38900	39300
	30672	32451	34658	37015	39932
	2627,606	3300,080	3490,000	3500,000	3600,000
	3331,212	3500,000	3600,000	3700,000	3800,290

\* [18]

2019 2021 30,2%.

37% 2019–2021

2019–2021

15%.

2019

2021

0,096

1

0,09

1

SMART ( .4).

2020

508134

—322428,

—13897.

—475180

—310272,

—26356 [19].

2

167,2

1615

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1,4

69,5

30

3,3

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2021

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—2,1

2015-2016

71,9

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( .5).

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4. SMART— ( )

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/			
1.	-	14 -	2024 210
2.	54,8 %	85 111 43,4	3
3.		2021-2022 (934 .) 19,85 1.	2021 300

\*

[18]

5.  
2017–2022 .\*

1

	2017	2018	2019	2020	2021	2022
-	453410	338803	430444	450000	470000	480000
,	38691	38553	38046	38100	38500	38900
1	11,72	8,62	11,31	11,81	12,2	12,4

\*

[18]

2019 , 3 5  
7,9 . 7,3 ., 2021 1 , 1

1. Initial coin offering (ICO)

- 2020.— 1.— .81-103.—EDN PJGREZ. [ ]// 6: .—
2. : / . — : - ,2003.—672 .
3. , . . / . . , . . / / —2021.— .23, 1.— .87-101.— DOI 10.15688/ek.jvolsu.2021.1.7.—EDN PHRHLC.
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