ABSTRACT
The implementation of the cluster approach in the financial provision of the State Defense Procurement and Acquisition is considered in the article. The necessity of creation of territorial-industrial clusters for optimal spending of budget funds is substantiated. There are numerous studies of domestic and foreign scientists in the field of budgeting in a rapidly changing environment. Studies, which contain methodical material, are especially important. The article considers the goals and objectives of financial support for state defense orders in the structure of the country’s military budget. The mechanism of transition to cluster division of enterprises is proposed. Such a mechanism reduces costs and ensures investment in military and civilian products of the industry. The methodological material proposed in the article will allow defense enterprises to generalize the experience of financial planning and budgeting and optimize activities in the field of work with State Defense Procurement and Acquisition through the development and implementation of the cluster approach.

Keywords: budget, enterprise, financial strategy, costs, financial security, investments, cluster approach

Introduction
Nowadays, the military budget in Russia is a tool to support the national industry. Expenditures on the state defense order allow the industry to plan its activities for years, modernize the production base and create new jobs. Industrial companies can attract investments and increase "non-defense" production due to firm state orders. Today, orders of the Ministry of Defense have already covered a significant layer of the country's economy. More than 4 thousand companies and enterprises, whose contributes 14-15% to GDP, are involved in fulfilling the State Defense Procurement and Acquisition.

Investing in the defense-industrial complex develops various branches of the economy. The State Defense Procurement affects almost all essential sectors of the economy from the rocket, space and aviation industries to health and education. When enterprises of the military-industrial complex increase production, there is a growing demand for raw materials, electricity, transportation services, etc. It leads to an increase in macroeconomic indicators. Financing of the State Arms Program is the basis of the Keynesian model of economic growth, which can give a multiplier effect in the period of the economic downturn. For example, it can be additional income of the population in the form of wages, additional income of the state in the form of taxes and additional income of business in the form of profits. Unfortunately, these multiplicative effects are opposed by the opponents of increasing military spending.
Everywhere the defense coped with its own resources, which created additional difficulties. It was necessary to maneuver costs and conduct a more flexible financial policy. In this regard, the study of financial support for the State Defense Procurement and Acquisition is relevant and important in the scientific component and in economic practice.


**Theoretical bases of research**

The financial and economic service developed the basic indicators of the military budget, which rigidly synchronize the terms, activities and amounts of financing. In our opinion, the decision on any change in the costs of national defense must be taken after the expert assessment of the Security Council. The Security Council is competent to assess military threats and develop strategic and military-economic tasks to ensure the country's defense and security. The proposed cluster mechanism will provide greater access to the banking resources of small businesses and cleanse the market of insolvent and dishonest participants in public procurement.

**Research Methodology**

In the process of research, general scientific methods of cognition were used: methods of induction and deduction, analysis and synthesis, classification and grouping, abstraction and observation.

**Analysis of research results**

It can be concluded that the reform of the system of relations in the State Defense Procurement at the present stage is conducted in two directions. The first is an increased control over the use of budgetary funds and an increase in the effectiveness of anti-cost mechanisms in the production of products. The second is improving the technological perfection of the supplied products and creating a pool of reliable suppliers that will be able to ensure uninterrupted execution of State Defense Procurement.

Thus, the cluster system is the optimal option for the defense industry of the Russian Federation. Territorial industrial clusters are industrial associations of state companies with representatives of small and medium-sized companies. The main goal of such clusters is to provide optimal conditions for the concentration of specialized innovative subjects of small and medium-sized businesses. It should be noted that the strong point of the cluster approach, in our opinion, is the optimal capabilities of the team game. For the full-fledged functioning of the cluster procurement mechanism, it is necessary to create an independent type of procurement within the territorial-industrial clusters of state-owned companies and conduct tenders to ensure the organization of production and the further signing of a long-term contract. Also, indispensable element for the successful implementation of the cluster system is the introduction of the concept of “reasonable restriction of competition”. In addition, it is advisable, in our opinion, to keep state companies in the right to take into account purchases in the territorial-industrial cluster as the fulfillment of the quota of purchases from small and medium-sized enterprises.

Now, the cluster system starts operating in Transneft, UAC, Rosatom, Russian Railways, Kamaz and Avtodor. Specialists emphasize the significant prospects of the cluster approach for the enterprises of the military-industrial complex. Prospects are associated with an influx of private investment and new ideas, with the introduction of innovations and technology transfer.

If the residents of territorial and industrial clusters are involved in the defense industry, the defense industry enterprise will strategically control suppliers of different levels of cooperation and redistribute part of the risks of attracting small and medium-sized entrepreneurs to scientific state organizations. Also, there will be additional demand for high-tech products from the state. Thirdly, this is the creation of new jobs on the attracted subjects of small and medium-sized businesses.

Nowadays, cooperation between the state and business in the defense-industrial complex is based on complete control over the processes of development, production, and pricing. Also, the law restricts the profitability of 1% of the costs of a single supplier to pay for public procurement. It makes it impossible to attract enough innovative companies to conduct research.
Thus, the main conditions for the introduction of cluster purchases in the defense-industrial complex are to increase the objectivity of calculating the costs of the manufacturer of military products, improving the mechanisms for monitoring the expenditure of budgetary funds and determining the reasonable norms for spending the main types of resources (labor standards and norms for the expenditure of material resources).

The development of mechanisms to reduce all kinds of risks is especially urgent. Risks are, for example, deliveries of substandard components, late delivery, and disclosure of state and commercial secrets. In many developed countries, the partnership between state-owned companies and medium-sized businesses is a way to improve the efficiency of budget investments. In the context of the slowdown in economic growth, the introduction of the cluster mechanism can positively influence the development of the mechanism of public-private partnership. The elaborated mechanism of interaction at the legal level is necessary.

Conclusion

The proposed cluster mechanism will provide greater access to bank resources of representatives of small and medium-sized businesses, as well as cleanse the market from insolvent and unscrupulous participants in public procurement. For the full-fledged functioning of the cluster procurement mechanism, it is necessary to create an independent type of procurement within the territorial-industrial clusters of state-owned companies. Also, the purpose of tender procurement should be to ensure the organization of production in the short term and further develop long-term relationships with companies that have fulfilled the tender conditions and have the potential for development.

REFERENCES