

**RESEARCH OF THE BUDGETARY RISKS IN RUSSIA**

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**ABSTRACT**

At a planning and forecasting stage in modern budgetary process in Russia and other countries of BRICS, the concept «the budgetary risk» is practically not used. In this study, the available approaches to formalization of this risk are analyzed. The universal system from 15 budgetary risks is offered.

Keywords: *budgetary risk, budgetary systems of Russia.*