

Open Budget Survey 2017

Questionnaire

Bulgaria

January 2018

COUNTRY QUESTIONNAIRE: BULGARIA

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: Decision 289 of the Council of Ministers for approval of the Mid-term Budget Forecast for 2017-2019

http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=itAZXKNY8wIVuBtPaEm8DA==)

<http://www.minfin.bg/document/17955:1> (<http://www.minfin.bg/document/17955:1>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

PBS-2: When is the PBS made available to the public?

a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature

d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: a. (100)

Sources: <http://www.minfin.bg/document/17955:1> (<http://www.minfin.bg/document/17955:1>)

http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=itAZXKNY8wIVuBtPaEm8DA==)

<http://www.minfin.bg/document/17955:1> (<http://www.minfin.bg/document/17955:1>)

Comments: Researcher: Published in the system for legal information on the Bulgarian government website at 21.04.2016 15:34:12

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Technically the PBS is published well ahead of the EBS, however, it hardly "encourages debate on the budget in advance of the presentation of the more detailed Executive's Budget Proposal". The budget discussions begin in October - around the time when the Ministry of Finance publishes its budget proposal to the Counsel of Ministers (including a State Budget and an Updated Medium Budget Forecast, which is quite different from the one published in April) and it picks up pace after the National Social Security Institute and the National Healthcare Fund publish their EBS.

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 21 April 2016

Sources: http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=itAZXKNY8wIVuBtPaEm8DA==)

<http://www.minfin.bg/document/17955:1> (<http://www.minfin.bg/document/17955:1>)

Comments: Researcher: Published in the system for legal information on the Bulgarian government website at 21.04.2016 15:34:12

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Published in the system for legal information on the Bulgarian government website at 21.04.2016 15:34:12

Sources: http://pris.government.bg/prin/document_view.aspx?DocumentID=itAZXKNY8wIVuBtPaEm8DA== (http://pris.government.bg/prin/document_view.aspx?DocumentID=itAZXKNY8wIVuBtPaEm8DA==)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: http://pris.government.bg/prin/document_view.aspx?DocumentID=itAZXKNY8wIVuBtPaEm8DA== (http://pris.government.bg/prin/document_view.aspx?DocumentID=itAZXKNY8wIVuBtPaEm8DA==) <http://www.minfin.bg/document/17955:1> (<http://www.minfin.bg/document/17955:1>)

Sources: Website of the Ministry of Finance <http://www.minfin.bg/document/17955:1> (<http://www.minfin.bg/document/17955:1>) Website of system for legal information of Government of Bulgaria http://pris.government.bg/prin/document_view.aspx?DocumentID=itAZXKNY8wIVuBtPaEm8DA== (http://pris.government.bg/prin/document_view.aspx?DocumentID=itAZXKNY8wIVuBtPaEm8DA==)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

PBS-5: If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: <http://www.minfin.bg/document/17955:1> (<http://www.minfin.bg/document/17955:1>) http://pris.government.bg/prin/document_view.aspx?DocumentID=itAZXKNY8wIVuBtPaEm8DA== (http://pris.government.bg/prin/document_view.aspx?DocumentID=itAZXKNY8wIVuBtPaEm8DA==)

Comments: Researcher: Available in MS Word and PDF

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

PBS-6a: If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)

- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=itAZXKNY8wIVuBtPaEm8DA==)

Comments: Researcher: n/a

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

PBS-6b: If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

Answer: n/a.

Sources: http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=itAZXKNY8wIVuBtPaEm8DA==)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Medium term budget forecast 2017-2019/Средносрочна бюджетна прогноза за периода 2017-2019 г

Sources: http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=itAZXKNY8wIVuBtPaEm8DA==) <http://www.minfin.bg/document/17955:1> (<http://www.minfin.bg/document/17955:1>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

PBS-8: Is there a “citizens version” of the PBS?

- a. Yes
- b. No

Answer: b.

Sources: n/a

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: Decision 913 of the Council of Ministers from 31.10.2016 for approval of draft state budget of Republic of Bulgaria for 2017
http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=cGgLx1/9BMYVYJZl6r5GzA==)

Comments: Researcher: <http://www.parliament.bg/bg/bills/ID/66460/> (<http://www.parliament.bg/bg/bills/ID/66460/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 31 October 2016

Sources: The parliament folder for the draft state budget: <http://www.parliament.bg/bg/bills/ID/66460/>
(<http://www.parliament.bg/bg/bills/ID/66460/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EBP-2: When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: b. (67)

Sources: Published in the system for legal information on the Bulgarian government website on 31.10.2016 at 16:45:15
http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=cGgLx1/9BMYVYJZl6r5GzA==)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 31 October 2016

Sources: The draft budget act plus budget report was published by the Ministry of Finance for public consultation on 26 October 2016.
<http://www.minfin.bg/bg/page/993?id=101> (<http://www.minfin.bg/bg/page/993?id=101>) However, the full package of documents was published on the website of the parliament on 31 October 2016. <http://www.parliament.bg/bg/bills/ID/66460/> (<http://www.parliament.bg/bg/bills/ID/66460/>)

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The draft budget act plus budget report was published by the Ministry of Finance for public consultation on 26 October 2016. The document approved by the government was published in the system for legal information on the Bulgarian government website on 31.10.2016 at 16:45:15. However, the full package of documents was published on the website of the parliament on 31 October 2016.

Sources: <http://www.minfin.bg/bg/page/993?id=101> (<http://www.minfin.bg/bg/page/993?id=101>)
http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=cGgLx1/9BMVYVYZl6r5GzA==) <http://www.parliament.bg/bg/bills/ID/66460/> (<http://www.parliament.bg/bg/bills/ID/66460/>)

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: <http://www.parliament.bg/bg/bills/ID/66460/> (<http://www.parliament.bg/bg/bills/ID/66460/>)

Sources: Website of the Parliament <http://www.parliament.bg/bg/bills/ID/66460/> (<http://www.parliament.bg/bg/bills/ID/66460/>)

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree

EBP-5: If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: Documents are in word and Pdf.

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree

EBP-6a: If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only

- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: Publicly available.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EBP-6b: If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: Draft Law on the State Budget of the Republic of Bulgaria for 2017 Законопроект за държавния бюджет на Република България за 2017 г.

Sources: <http://www.parliament.bg/bg/bills/ID/66460/> (<http://www.parliament.bg/bg/bills/ID/66460/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EBP-8: Is there a “citizens version” of the EBP?

a. Yes

b. No

Answer: b.

Sources: No. Citizens Budget is produced only in the beginning of the budget year - much later than EBP.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2017

Sources: <http://www.parliament.bg/bg/laws/ID/66460> (<http://www.parliament.bg/bg/laws/ID/66460>)

Comments: Researcher: <http://www.parliament.bg/bg/laws/ID/66460/> (<http://www.parliament.bg/bg/laws/ID/66460/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 01 December 2016

Sources: The parliament approved the budget on 1 December 2016 <http://www.parliament.bg/bg/bills/ID/66460/> (<http://www.parliament.bg/bg/bills/ID/66460/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: The 2017 state budget law was published in State Gazette No. 98 on 09 December 2016.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 09 December 2016

Sources: <http://dv.parliament.bg/DVWeb/showMaterialDV.jsp?idMat=10999...> (<http://dv.parliament.bg/DVWeb/showMaterialDV.jsp?idMat=109996>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

Answer: The State Gazette No. 98 from 09 December 2016 is available online.

Sources: <http://dv.parliament.bg/DVWeb/showMaterialDV.jsp?idMat=10999...> (<http://dv.parliament.bg/DVWeb/showMaterialDV.jsp?idMat=109996>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://www.parliament.bg/bg/laws/ID/66460> (<http://www.parliament.bg/bg/laws/ID/66460>)

Sources: Website of the parliament <http://www.parliament.bg/bg/laws/ID/66460> (<http://www.parliament.bg/bg/laws/ID/66460>) Website of state Gazette <http://dv.parliament.bg/DVWeb/showMaterialDV.jsp?idMat=10999...> (<http://dv.parliament.bg/DVWeb/showMaterialDV.jsp?idMat=109996>) Website of the Ministry of Finance <http://www.minfin.bg/document/19036:1> (<http://www.minfin.bg/document/19036:1>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-5: If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: The parliament's website allow the 2017 budget law to be exported in XML format <http://www.parliament.bg/export.php/bg/xml/bills/66460> (<http://www.parliament.bg/export.php/bg/xml/bills/66460>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-6a: If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: Publicly available.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-6b: If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Закон за държавния бюджет на Република България за 2017 г. Law on the state budget of the Republic of Bulgaria for 2017

Sources: <http://www.parliament.bg/bg/laws/ID/66460> (<http://www.parliament.bg/bg/laws/ID/66460>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-8: Is there a “citizens version” of the EB?

a. Yes

b. No

Answer: b.

Sources: No.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2016

Sources: the 2017 edition is expected in early 2017

Comments: the 2017 edition is expected in early 2017

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: Published in February 2016 - a bit late but still less than three months after the Enacted Budget for BY 2016 was approved. [Note that the CB refers to the Enacted Budget.]

Comments: Researcher: The EB was approved by the Parliament on 2 December 2015. The CB was published on 18 February 2016.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: 18 February 2016

Sources: <http://www.minfin.bg/document/17697:1> (<http://www.minfin.bg/document/17697:1>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The researchers downloaded the file on the day it was published.

Sources: <http://www.minfin.bg/document/17697:1> (<http://www.minfin.bg/document/17697:1>)

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: <http://www.minfin.bg/document/17697:1> (<http://www.minfin.bg/document/17697:1>)

Sources: <http://www.minfin.bg/document/17697:1> (<http://www.minfin.bg/document/17697:1>)

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question "n/a." If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: 2016 Budget in Brief 2016 Бюджетът накратко

Sources: <http://www.minfin.bg/document/17697:1> (<http://www.minfin.bg/document/17697:1>)

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: There is only one Citizens Budget which tries to include the whole budget procedure. It is published well after the EBP and the EB.

Sources: <http://www.minfin.bg/document/17697:1> (<http://www.minfin.bg/document/17697:1>)

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

Sources: The Ministry of Finance publishes Monthly bulletin on the budget execution (including data files), as well as Monthly bulletin on state debt. Quarterly reports of budget execution are also published by administrative unit. <http://www.minfin.bg/bg/statistics/12> (<http://www.minfin.bg/bg/statistics/12>)

Government Reviewer

Opinion: Agree with Comments

Comments: The Ministry of Finance publishes Monthly bulletin on the budget execution (including data files), as well as Monthly bulletin on state debt until May 2016 and Central Government Debt and Guarantees Monthly bulletin from June 2016. Quarterly reports of budget execution are also published by the MoF. <http://www.minfin.bg/bg/statistics/12#2016> (<http://www.minfin.bg/bg/statistics/12#2016>) <http://www.minfin.bg/bg/statistics/5#2016> (<http://www.minfin.bg/bg/statistics/5#2016>) <http://www.minfin.bg/bg/statistics/6> (<http://www.minfin.bg/bg/statistics/6>) <http://www.minfin.bg/bg/statistics/1#2016> (<http://www.minfin.bg/bg/statistics/1#2016>) <http://www.minfin.bg/bg/statistics/20#2016> (<http://www.minfin.bg/bg/statistics/20#2016>)

Peer Reviewer

Opinion: Agree

IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: a. (100)

Sources: Monthly bulletin on the budget execution <http://www.minfin.bg/bg/statistics/12> (<http://www.minfin.bg/bg/statistics/12>) Monthly bulletin on state debt <http://www.minfin.bg/bg/statistics/20> (<http://www.minfin.bg/bg/statistics/20>)

Government Reviewer

Opinion: Agree with Comments

Comments: Monthly bulletin on the budget execution <http://www.minfin.bg/bg/statistics/12#2016> (<http://www.minfin.bg/bg/statistics/12#2016>) Monthly bulletin on state debt/ Central Government Debt and Guarantees Monthly bulletin <http://www.minfin.bg/bg/statistics/1#2016> (<http://www.minfin.bg/bg/statistics/1#2016>) <http://www.minfin.bg/bg/statistics/20#2016> (<http://www.minfin.bg/bg/statistics/20#2016>) Monthly and quarterly reports <http://www.minfin.bg/bg/statistics/5#2016> (<http://www.minfin.bg/bg/statistics/5#2016>) <http://www.minfin.bg/bg/statistics/6> (<http://www.minfin.bg/bg/statistics/6>)

Peer Reviewer

Opinion: Agree

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 30 September 2016 (August 2016) 31 August 2016 (July 2016) 29 July 2016 (June 2106) 30 June 2016 (May 2016) 31 May 2016 (April 2016) 28 April 2016 (March 2016) 31 March 2016 (February 2016)

Sources: <http://www.minfin.bg/bg/statistics/12> (<http://www.minfin.bg/bg/statistics/12>)

Comments: Researcher: The latest reports were also published on time: 30 December 2016 (November 2016) 30 November 2016 (October 2016) 31 October 2016 (September 2016) The November IYR press release <http://www.minfin.bg/bg/pubs/1/9830> (<http://www.minfin.bg/bg/pubs/1/9830>)

Government Reviewer

Opinion: Agree with Comments

Comments: <http://www.minfin.bg/bg/statistics/12#2016> (<http://www.minfin.bg/bg/statistics/12#2016>) <http://www.minfin.bg/bg/statistics/5#2016> (<http://www.minfin.bg/bg/statistics/5#2016>) <http://www.minfin.bg/bg/statistics/1#2016> (<http://www.minfin.bg/bg/statistics/1#2016>) <http://www.minfin.bg/bg/statistics/20#2016> (<http://www.minfin.bg/bg/statistics/20#2016>)

Peer Reviewer

Opinion: Agree

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

Answer: When reports are uploaded on the MoF webpage, the Ministry published announcement in the news section of its website (including the date of publication).

Sources: Data for August budget execution is published - 30 September 2016 <http://www.minfin.bg/bg/pubs/1/9668> (<http://www.minfin.bg/bg/pubs/1/9668>) The Ministry of Finance expects Leva 3.38 billion surplus for September (preliminary data for September) - 30 September 2016 <http://www.minfin.bg/bg/pubs/1/9668> (<http://www.minfin.bg/bg/pubs/1/9668>)

Government Reviewer

Opinion: Agree with Comments

Comments: The exact dates of publication of the data can be found in the main page of "Statistics" section in the Advance release calendar for statistical information on the budget implementation - <http://www.minfin.bg/bg/statistics> (<http://www.minfin.bg/bg/statistics>)

Peer Reviewer

Opinion: Agree

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: Monthly bulletin on the budget execution - August 2016 <http://www.minfin.bg/document/18712:3> (<http://www.minfin.bg/document/18712:3>) Monthly bulletin on state debt - August 2016 <http://www.minfin.bg/document/18706:2> (<http://www.minfin.bg/document/18706:2>)

Sources: Monthly bulletin on the budget execution <http://www.minfin.bg/bg/statistics/12> (<http://www.minfin.bg/bg/statistics/12>) Monthly bulletin on state debt <http://www.minfin.bg/bg/statistics/20> (<http://www.minfin.bg/bg/statistics/20>) Monthly data on consolidated fiscal programme <http://www.minfin.bg/bg/statistics/5> (<http://www.minfin.bg/bg/statistics/5>) Monthly data on the state budget <http://www.minfin.bg/bg/statistics/18> (<http://www.minfin.bg/bg/statistics/18>)

Comments: Researcher: Monthly bulletin on the budget execution - July 2016 <http://www.minfin.bg/document/18587:4> (<http://www.minfin.bg/document/18587:4>) Monthly bulletin on the budget execution - June 2016 <http://www.minfin.bg/document/18436:6> (<http://www.minfin.bg/document/18436:6>)

Government Reviewer

Opinion: Agree with Comments

Comments: Monthly bulletin on the budget execution <http://www.minfin.bg/bg/statistics/12#2016> (<http://www.minfin.bg/bg/statistics/12#2016>) Monthly bulletin on state debt / Central Government Debt and Guarantees Monthly bulletin <http://www.minfin.bg/bg/statistics/1#2016> (<http://www.minfin.bg/bg/statistics/1#2016>) <http://www.minfin.bg/bg/statistics/20#2016> (<http://www.minfin.bg/bg/statistics/20#2016>) Monthly data on consolidated fiscal programme <http://www.minfin.bg/bg/statistics/5#2016> (<http://www.minfin.bg/bg/statistics/5#2016>) Monthly data on the state budget <http://www.minfin.bg/en/statistics/18#2016> (<http://www.minfin.bg/en/statistics/18#2016>)

Peer Reviewer

Opinion: Agree

IYRs-5: If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: Data on consolidated fiscal programme <http://www.minfin.bg/bg/statistics/5> (<http://www.minfin.bg/bg/statistics/5>) State budget data <http://www.minfin.bg/bg/statistics/18> (<http://www.minfin.bg/bg/statistics/18>)

Comments: Researcher: Files are in excel.

Government Reviewer

Opinion: Agree with Comments

Comments: Data on consolidated fiscal programme <http://www.minfin.bg/bg/statistics/5#2016> (<http://www.minfin.bg/bg/statistics/5#2016>) State budget data <http://www.minfin.bg/en/statistics/18#2016> (<http://www.minfin.bg/en/statistics/18#2016>) Comments: Files are in excel.

Peer Reviewer

Opinion: Agree

IYRs-6a: If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: Monthly bulletin on the budget execution - Месечен бюлетин за изпълнението на бюджета Monthly bulletin on state debt - Месечен бюлетин "Дълг и гаранции на подсектор „Централно управление“ Data on the state budget/Данни по държавния бюджет Data on the consolidated fiscal program (monthly)/Данни по консолидираната фискална програма (месечни)

Sources: <http://www.minfin.bg/bg/statistics/12> (<http://www.minfin.bg/bg/statistics/12>) Месечен бюлетин за изпълнението на бюджета/Monthly bulletin on the execution of the budget <http://www.minfin.bg/bg/statistics/20> (<http://www.minfin.bg/bg/statistics/20>) Месечен бюлетин "Дълг и гаранции на подсектор „Централно управление“/Monthly bulleting "Debt and guarantees of sub-sector "Central government" <http://www.minfin.bg/bg/statistics/18> (<http://www.minfin.bg/bg/statistics/18>) Data on the state budget/Данни по държавния бюджет <http://www.minfin.bg/bg/statistics/5> (<http://www.minfin.bg/bg/statistics/5>) Data on the consolidated fiscal program (monthly)/Данни по консолидираната фискална програма (месечни)

Government Reviewer

Opinion: Agree with Comments

Comments: <http://www.minfin.bg/bg/statistics/12#2016> (<http://www.minfin.bg/bg/statistics/12#2016>) Месечен бюлетин за изпълнението на бюджета/Monthly bulletin on the execution of the budget <http://www.minfin.bg/bg/statistics/1#2016> (<http://www.minfin.bg/bg/statistics/1#2016>) (until May 2016) – Месечен бюлетин "Държавен дълг"/ Government Debt Monthly Bulletin <http://www.minfin.bg/bg/statistics/20#2016> (<http://www.minfin.bg/bg/statistics/20#2016>) (from June 2016) – Месечен бюлетин "Дълг и гаранции на подсектор „Централно управление“/Central Government Debt and Guarantees Monthly bulletin <http://www.minfin.bg/en/statistics/18#2016> (<http://www.minfin.bg/en/statistics/18#2016>) Data on the state budget/Данни по държавния бюджет <http://www.minfin.bg/bg/statistics/5#2016> (<http://www.minfin.bg/bg/statistics/5#2016>) Data on the consolidated fiscal program (monthly)/Данни по консолидираната фискална програма (месечни)

Peer Reviewer

Opinion: Agree

IYRs-8: Is there a “citizens version” of the IYRs?

- a. Yes
- b. No

Answer: b.

Sources: The Ministry of Finance publishes announcement with the main information on its website Data for August budget execution is published - 30 September 2016 <http://www.minfin.bg/bg/pubs/1/9668> (<http://www.minfin.bg/bg/pubs/1/9668>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

Sources: Report on the cash execution of the consolidated fiscal program for the first half of 2016 http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=uINyhah5Mtfyvcty%2bSzz2w==)

Government Reviewer

Opinion: Agree with Comments

Comments: Legal provision - article 136, paragraph 1 of the Public Finance Act (<http://www.minfin.bg/en/page/4> (<http://www.minfin.bg/en/page/4>))

Peer Reviewer

Opinion: Agree

MYR-2: When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: c. (33)

Sources: http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=uINyhah5Mtfyvcty%2bSzz2w==)

Comments: Researcher: It was published on the website of the information system for legal information of the Government of Bulgaria on the 15th of September 2016.

Government Reviewer

Opinion: Agree with Comments

Comments: Legal provision - article 136, paragraph 2 of the Public Finance Act (<http://www.minfin.bg/en/page/4> (<http://www.minfin.bg/en/page/4>))

Peer Reviewer

Opinion: Agree

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 15 September 2016

Sources: http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=uINyhah5Mtfyvcty%2bSzz2w==)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The report was approved by the Council of Ministers on 13 September, press release issued on the same date, published on the website of the information system for legal information of the government on 15 September 2016 17:59:45

Sources: <http://government.bg/cgi-bin/e-cms/vis/vis.pl?s=001&p=0228&n...> (<http://government.bg/cgi-bin/e-cms/vis/vis.pl?s=001&p=0228&n=8582&g=>) http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=uINyhah5Mtfyvcty%2bSzz2w==)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=uINyhah5Mtfyvcty%2bSzz2w==)

Sources: http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=uINyhah5Mtfyvcty%2bSzz2w==)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

MYR-5: If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=uINyhah5Mtfyvcty%2bSzz2w==)

Comments: Researcher: Report available in MS WORD file

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

MYR-6a: If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=uINyhah5Mtfyvcty%2bSzz2w==)

Comments: Researcher: report in publicly available

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

MYR-6b: If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

Answer: n/a.

Sources: http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=uINyhah5Mtfyvcty%2bSzz2w==)

Comments: Researcher: The report is publicly available.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Report on the cash execution of the consolidated fiscal program for the first half of 2016/ДОКЛАД ЗА КАСОВОТО ИЗПЪЛНЕНИЕ НА КОНСОЛИДИРАНАТА ФИСКАЛНА ПРОГРАМА ЗА ПЪРВОТО ПОЛУГОДИЕ НА 2016 Г.

Sources: http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=uINyhah5Mtfyvcty%2bSzz2w==)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

MYR-8: Is there a “citizens version” of the MYR?

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: n/a

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015

Sources: <http://www.minfin.bg/bg/page/940> (<http://www.minfin.bg/bg/page/940>)

Government Reviewer

Opinion: Agree with Comments

Comments: Legal provision – article 138, paragraph 1 of the Public Finance Act (<http://www.minfin.bg/en/page/4> (<http://www.minfin.bg/en/page/4>))

Peer Reviewer

Opinion: Agree

YER-2: When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: b. (67)

Sources: In the beginning of July 2016 the Ministry of Finance published Excel files with preliminary statistical data on the 2015 budget. <http://www.minfin.bg/document/18290:1> (<http://www.minfin.bg/document/18290:1>) The full report, including statistical data, was published by the Government on September 30 http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=iVzGyodVJwTUT7q/nF7RfQ==)

Government Reviewer

Opinion: Agree with Comments

Comments: Legal provision – article 138, paragraph 3 of the Public Finance Act (<http://www.minfin.bg/en/page/4> (<http://www.minfin.bg/en/page/4>))

Peer Reviewer

Opinion: Agree

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: 30 September 2016

Sources: http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=iVzGyodVJwTUT7q/nF7RfQ==)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The system for legal information of Government of Bulgaria registers the date when the document was approved by the government as well as the date when it was published.

Sources: The 2015 year-end report on the System for legal information of Government of Bulgaria http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=iVzGyodVJwTUT7q/nF7RfQ==)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: http://pris.government.bg/prin/document_view.aspx?DocumentID=iVzGyodVJwTUT7q/nF7RfQ== (http://pris.government.bg/prin/document_view.aspx?DocumentID=iVzGyodVJwTUT7q/nF7RfQ==)

Sources: Website of the Ministry of Finance - report in Pdf - <http://www.minfin.bg/document/18750:1> (<http://www.minfin.bg/document/18750:1>) - annexes in Excel - <http://www.minfin.bg/document/18751:2> (<http://www.minfin.bg/document/18751:2>) Website of system for legal information of Government of Bulgaria (in Word and Excel) http://pris.government.bg/prin/document_view.aspx?DocumentID=iVzGyodVJwTUT7q/nF7RfQ== (http://pris.government.bg/prin/document_view.aspx?DocumentID=iVzGyodVJwTUT7q/nF7RfQ==)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

YER-5: If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: Excel files contain detailed data on the state budget revenues and expenditures, data by ministries, spending by functions

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

YER-6a: If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

YER-6b: If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Report on the execution of the state budget of Republic of Bulgaria for 2015 Доклад по отчета за изпълнението на държавния бюджет на Република България за 2015 година

Sources: <http://www.minfin.bg/bg/page/940> (<http://www.minfin.bg/bg/page/940>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

YER-8: Is there a “citizens version” of the YER?

a. Yes

b. No

Answer: b.

Sources: Not produced.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015

Sources: http://www.bulnao.government.bg/bg/search/download/10190/OD_...
(http://www.bulnao.government.bg/bg/search/download/10190/OD_St_DB_2015_1.pdf)

Government Reviewer

Opinion: Agree with Comments

Comments: Applicable laws: Act on the Bulgarian National Audit Office Act on the State Budget of the Republic of Bulgaria for 2015 Act on the Public finances

Peer Reviewer

Opinion: Agree

AR-2: When is the AR made available to the public?

a. (100) Six months or less after the end of the budget year

- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: b. (67)

Sources: http://www.bulnao.government.bg/bg/search/download/10190/OD_...
(http://www.bulnao.government.bg/bg/search/download/10190/OD_St_DB_2015_1.pdf)
Comments: Researcher: published on 14 October 2016

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 14 October 2016

Sources: http://www.bulnao.government.bg/bg/search/download/10190/OD_...
(http://www.bulnao.government.bg/bg/search/download/10190/OD_St_DB_2015_1.pdf)
Comments: Researcher: The filing system of the Bulgarian SAI website is organized based on date of publication of document; it showed that the file was uploaded on 14 October 2016 although it was dated 6 October 2016 (the date it was approved by the SAI.)

Government Reviewer

Opinion: Agree with Comments

Comments: According to Article 59 of the Act on the Bulgarian National Audit Office there is no deadline for publishing the adopted with a decision of the National Audit Office audit reports: Article 59. (1) Audit reports that do not constitute secrecy protected by law, including those concerning accounts for European Union funds, as well as opinions under Article 56, shall be made available to the public by the National Audit Office. (2) Report shall be made publicly available via the website of the National Audit Office. (3) Completed audits shall not be made available to the public before the issuance of the final audit report under Article 48 and Article 54, paragraphs 13 and 14. (4) Reports and opinions referred to in Article 56, paragraph 2 shall be made available to the public after their submission to the National Assembly.

Peer Reviewer

Opinion: Agree

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: The filing system of the Bulgarian SAI website is organized based on date of publication of document; it showed that the file was uploaded on 14 October 2016 although it was dated 6 October 2016 (the date it was approved by the SAI.)

Sources: <http://www.bulnao.government.bg/bg/search?q=%D0%BE%D0%B4%D0%...> (http://www.bulnao.government.bg/bg/search?q=%D0%BE%D0%B4%D0%B8%D1%82%D0%B5%D0%BD+%D0%B4%D0%BE%D0%BA%D0%BB%D0%B0%D0%B4&article_id=&child_article_id=&file_ca:10-14&date_to=2016-10-14)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://www.bulnao.government.bg/bg/search/download/10190/OD_...
(http://www.bulnao.government.bg/bg/search/download/10190/OD_St_DB_2015_1.pdf)

Sources: <http://www.bulnao.government.bg/bg/search?q=%D0%B1%D1%8E%D0%...> (http://www.bulnao.government.bg/bg/search?q=%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82&article_id=&child_article_id=&file_category_id=&file_type_id=&date_from=2015-10-16&date_to=2015-10-16)

Government Reviewer

Opinion: Agree with Comments

Comments: The Audit Report on the execution of the state budget for 2015 which was published on October 14th, 2016

<http://www.bulnao.government.bg/bg/search?q=%D0%BE%D0%B4%D0%...> (http://www.bulnao.government.bg/bg/search?q=%D0%BE%D0%B4%D0%B8%D1%82%D0%B5%D0%BD+%D0%B4%D0%BE%D0%BA%D0%BB%D0%B0%D0%B4&article_id=&child_article_id=&file_cate

[10-14&date_to=2016-10-14](http://www.bulnao.government.bg/bg/search?q=%D0%BE%D0%B4%D0%B8%D1%82%D0%B5%D0%BD+%D0%B4%D0%BE%D0%BA%D0%BB%D0%B0%D0%B4&article_id=&child_article_id=&file_cate))

Peer Reviewer

Opinion: Agree

Researcher response: I updated the link, according to the Peer Reviewer's suggestion.

AR-5: If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: http://www.bulnao.government.bg/bg/search/download/10190/OD_...

(http://www.bulnao.government.bg/bg/search/download/10190/OD_St_DB_2015_1.pdf)

Comments: Researcher: Document is published in PDF format (unlike AR2014 which was in MS WORD)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

AR-6a: If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: http://www.bulnao.government.bg/bg/search/download/10190/OD_...

(http://www.bulnao.government.bg/bg/search/download/10190/OD_St_DB_2015_1.pdf)

Comments: Researcher: document is publicly available

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

AR-6b: If you selected option "c" or "d" in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer: n/a.

Sources: http://www.bulnao.government.bg/bg/search/download/10190/OD_...

(http://www.bulnao.government.bg/bg/search/download/10190/OD_St_DB_2015_1.pdf)

Comments: Researcher: document is published

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Audit report based and position of the Bulgarian National Audit Office on the report on the execution of state budget of Republic of Bulgaria for the period 01.01.2015 till 31.12.2015/Одитен доклад за извършен одит и становище на Сметната палата по отчета за изпълнението на държавния бюджет на Република България за 2015г.

Sources: http://www.bulnao.government.bg/bg/search/download/10190/OD_...
(http://www.bulnao.government.bg/bg/search/download/10190/OD_St_DB_2015_1.pdf)

Comments: Researcher: n/a

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree

AR-8: Is there a “citizens version” of the AR?

a. Yes

b. No

Answer: b.

Sources: not produced

Comments: Researcher: not produced

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree

GQ-1a: Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: The website of the Ministry of Finance (www.minfin.bg (<http://www.minfin.bg>)) posts the Pre-budget Statement, the Executive Budget Proposal, the Enacted Budget, the Citizens Budget, In-Year Reports, the Mid-Year Review, the Year-End Report. The website of the information system for legal information of the Government of Bulgaria (pris.government.bg (<http://pris.government.bg>)) posts (in MS Word) the Pre-Budget Statement and The Mid-Year Review. The website of the SAI (www.bulnao.government.bg (<http://www.bulnao.government.bg>)) posts the Audit Report. The website of the parliament (<http://www.parliament.bg/> (<http://www.parliament.bg/>)) in the section of draft bills posts the Executive Budget Proposal and the Supporting Documents.

Government Reviewer**Opinion:** Agree with Comments

Comments: The website of the information system for legal information of the Government of Bulgaria (pris.government.bg (<http://pris.government.bg>)) also posts the Executive's Budget Proposal and the Year-End Report. The website of the parliament (<http://www.parliament.bg/> (<http://www.parliament.bg/>)) also posts the Enacted Budget. The website of the Fiscal Council (<http://fiscalcouncil.bg/> (<http://fiscalcouncil.bg/>)) – assessment of the Draft-Budget-Law, Medium-term Budget Framework, Convergence Program of the Republic of Bulgaria, National Reform Program of the Republic of Bulgaria, Year-End-Report etc.

Peer Reviewer**Opinion:** Agree

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: Data on revenue/expenditure is presented in MS excel files on a monthly basis. Monthly budget data is published here - <http://www.minfin.bg/bg/statistics/5> (<http://www.minfin.bg/bg/statistics/5>) The same data is also published in the Open Data Portal in csv format <https://opendata.government.bg/dataset/konsolidirana-fiskalna-programa-i-nacionalni-budgeti> (<https://opendata.government.bg/dataset/konsolidirana-fiskalna-programa-i-nacionalni-budgeti>)

Comments: Researcher: The monthly budget data is in fact year-to-date execution data - for example, August budget data contain statistics for January-August.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: Annual data on the consolidated fiscal programme (1998-2015) <http://www.minfin.bg/bg/statistics/13> (<http://www.minfin.bg/bg/statistics/13>)

Comments: Researcher: In the expenditure by functions file: Data is organized by functions (9 functions, according to COFOG <http://ec.europa.eu/eurostat/statistics-explained/index.php/...> ([http://ec.europa.eu/eurostat/statistics-explained/index.php/Glossary:Classification_of_the_functions_of_government_\(COFOG\)](http://ec.europa.eu/eurostat/statistics-explained/index.php/Glossary:Classification_of_the_functions_of_government_(COFOG)))) In the Consolidated fiscal program file: data is organized by type of tax (e.g. income, corporate, VAT, excise, social security) and by economic elements.

Government Reviewer

Opinion: Agree with Comments

Comments: Monthly and quarterly data on the consolidated fiscal program is available for multiple years in consistent formats and can be found and downloaded from the archive of every section. <http://www.minfin.bg/bg/statistics/5> (<http://www.minfin.bg/bg/statistics/5>) - monthly data <http://www.minfin.bg/bg/statistics/6> (<http://www.minfin.bg/bg/statistics/6>) - quarterly data In the expenditure by functions file: Data is organized by functions (9 functions), according to national methodology in compliance with the Uniform Budget Classification for the current year on a cash basis.) In the Consolidated fiscal program file: data for revenue is organized by type of tax (e.g. income, corporate, VAT, excise, social security) and for expenditure by economic elements.

Peer Reviewer

Opinion: Agree

GQ-1d: On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: b.

Sources: there are no visualizations /infographics on the Ministry of Finance or any other website

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

GQ-2: Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

Answer: a.

Sources: Law on public finances, 2013 (<http://www.minfin.bg/document/18172:7> (<http://www.minfin.bg/document/18172:7>)) - article 20 lists the principles for public finance management, principle 7 is "transparency" 7. transparency: enabling public awareness by providing public access to information on macroeconomic and budgetary forecasts, data on the current implementation of the consolidated fiscal programme, and information about the methodology/assumptions underlying the preparation of the aforementioned - The law sets fines for officials that do not publish the required information, article 173-175 - The law requires the ministries to publish online tens of documents - including tax expenditures (art. 16), debt data (art. 36), macroeconomic forecasts (art. 68), budget forecast (art. 72), program budgets (art. 79), approved budgets by administrative units (art. 93), data on municipal budgets (art. 97), in-year reports (art. 135), mid-year review (art. 136), annual reports (art. 170). Decree for the implementation of the state budget for 2016 <http://www.minfin.bg/document/17511:1> (<http://www.minfin.bg/document/17511:1>) The decree requires publication of information - on school budgets (art. 14), budgets of administrative units (art. 41), daily budget data (art. 72). Law on the SAI, 2015 (<http://www.bulnao.government.bg/bg/articles/zakon-za-smetnat...> (<http://www.bulnao.government.bg/bg/articles/zakon-za-smetnata-palata-876>))

Government Reviewer

Opinion: Agree with Comments

Comments: Law on the SAI (amended in State Gazette 98 from 9 December 2016): <http://www.bulnao.government.bg/bg/articles/zakon-za-smetnat...> (<http://www.bulnao.government.bg/bg/articles/zakon-za-smetnata-palata-1685>)

Peer Reviewer

Opinion: Agree

GQ-3: Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

Answer: a.

Sources: Access to Public Information Act, 2000 - http://www.aip-bg.org/en/legislation/Text_of_the_APIA/200432... (http://www.aip-bg.org/en/legislation/Text_of_the_APIA/200432/) Definition of public information "public information shall be any information relating to the social life in the Republic of Bulgaria, and giving opportunity to the citizens to form their own opinion on the activities of the persons having obligations under this act" - art 2 Scope of obliged bodies - art 3 Chapter 2 exclusively deals with procedures of access to public information. Specifically: Art 15 (1) item 7 states that "In order to achieve transparency of the administration's activities, and for the purpose of maximum facilitation of access to public information, every head of an administrative structure within the system of the executive power shall publish on a regular basis up-to-date information containing ...information on the budget and the financial reports of the respective administration, which should be published under the Public Finance Act; Art 15a explicitly requires that public information is published on the internet, art 15b explicitly requires whenever possible data be published in open format; art 15c promulgates the establishment of a public information platform; art 15d establishes portal for open data. Ordinance of the Ministry of Finance 1472/29.11.2011 (on the charges for access to public information) <http://www.minfin.bg/document/10478:2> (<http://www.minfin.bg/document/10478:2>) It is a tariff of cost related to access to information , e.g. price of a A4 print copy, price of CD, etc. Law on normative acts - requires public consultations for all laws, ordinances, regulations etc. <http://www.lex.bg/laws/ldoc/2127837184> (<http://www.lex.bg/laws/ldoc/2127837184>) Decision 103 of the Council of Ministers from 2015 - approving a list of data sets to be published in open format http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=yMQ1GPdBT4BuovTDY0IA==) Web portal for public consultations - all draft acts, ordinances, regulations re published here, with options for public consultation <http://www.strategy.bg/> (<http://www.strategy.bg/>) Open data portal: <https://opendata.government.bg> (<https://opendata.government.bg>)

Government Reviewer

Opinion: Agree with Comments

Comments: Access to Public Information Act, amended State Gazette 50 from July 1st, 2016: <http://lex.bg/laws/ldoc/2134929408> (<http://lex.bg/laws/ldoc/2134929408>)

Peer Reviewer

Opinion: Agree

1: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Around Lv 3 bn are not classified by administrative unit out of 22.8 bn state budget - that is 13%. Draft State Budget Law for 2017 <http://www.parliament.bg/bg/bills/ID/66460/> (<http://www.parliament.bg/bg/bills/ID/66460/>)

Comments: Researcher: Draft State Budget Law for 2017 Article 1 section 2 lists all spending items - expenditures (11.3bn), transfers (10.5bn) and contribution to the EU budget (1bn). Their total amounts is 22.8bn leva.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

2: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Updated Medium Term Budget Forecast for 2017-2019, Table III-1 on page 55 and Figure IV-2 on page 84 <http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

3: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Bulgarian classification is similar to, but not the same as, the international classification (COFOG). Six out of the ten first level categories are the same, but several are combined in the Bulgarian classification, while in COFOG they are independent (defense and public order are combined in one category; environment and housing are also combined in the same category). There is also a category "Other Spending" in the Bulgarian classification (not in COFOG) with a substantial amount of funding in it. Updated Medium Term Budget Forecast for 2017-2019, Table III-1 on page 55 and Figure IV-2 on page 84 <http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

4: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Updated Medium Term Budget Forecast for 2017-2019, Appendix 3, page 152-155 <http://www.minfin.bg/document/18851:1>
(<http://www.minfin.bg/document/18851:1>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

5: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Updated Medium Term Budget Forecast for 2017-2019, Appendix 3, page 152-155 <http://www.minfin.bg/document/18851:1>
(<http://www.minfin.bg/document/18851:1>)

Comments: Researcher: EBP uses the national presentation of the economic classification. According to the IMF it is "not according to GFS standards" - see page 74 in this November 2016 report <http://www.imf.org/external/pubs/ft/scr/2016/cr16344.pdf>
(<http://www.imf.org/external/pubs/ft/scr/2016/cr16344.pdf>) The government publishes monthly, quarterly and annual data on budget execution using both national presentation and GFS presentation. But EBP uses only national presentation.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: 25 draft program budgets were presented as part of the 2017 EBP - all ministries and state agencies, as well as the parliament and the court system presented such program budgets. These are the biggest institutions responsible for the bulk of the budget (i.e., much more than 2/3 of the budget). However, more than 20 smaller administrative units did not present draft program budgets - mostly independent institutions such as the Ombudsman, the Financial Supervision, the Election Commission, the Competition Commission, the Communications Regulator etc.
<http://www.parliament.bg/bg/bills/ID/66460/> (<http://www.parliament.bg/bg/bills/ID/66460/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

7: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Economic classification for 2017-2019 is available in Updated Medium Term Budget Forecast for 2017-2019 - Appendix 3, Consolidated Fiscal Programme, page 152 Functional classification for 2017-2019 - Updated Medium Term Budget Forecast for 2017-2019, Table III-1 on page 55 Administrative classification for 2017-2019 is available in Updated Medium Term Budget Forecast for 2017-2019 - Appendix 4, "Expenditure ceilings by first level spending units", page 156 Updated Medium Term Budget Forecast for 2017-2019 <http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: It should be noted that the mid-term estimates are not binding or strictly followed. This can be seen from the little expected deviations between the figures for the Economic classification and is especially evident from the figures for the Administrative classification, which are the same for the two years following the current fiscal year.

8: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: All program budgets contain estimates by programs for 2017-2019 - that is 2 years beyond the budget year. The compressed file containing all draft programme budgets is published by the parliament: <http://parliament.bg/bills/43/602-01-64.zip> (<http://parliament.bg/bills/43/602-01-64.zip>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Multi-year estimates are available for all program budgets, however, not all institution have presented a draft program budget, therefore multi-year estimates do not account for all expenditures. In section 2 Question 006 it was pointed out that 25 draft program budgets were presented as part of the 2017 EBP including all ministries and state agencies, as well as the parliament and the court system, which account for much more than 2/3 of the budget. However, more than 20 smaller administrative units did not present draft program budgets.

Researcher response: We agree with the reviewer - the answer has been changed from "a" to "b," consistent with question n.6.

9: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In the Updated Medium Term Budget Forecast for 2017-2019 (Appendix 3, page 268 of the Pdf file) as well as in the Draft State Budget Law 2017 (article 1, page 2 of the Pdf file), all major tax revenues are identified. Narrative discussion is available on pages 79-83 of the Updated Medium Term Budget Forecast. Draft State Budget Law 2017 and Updated Medium Term Budget Forecast for 2017-2019 <http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

10: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The biggest non-tax revenues are the grants from the European Union funds. Other non-tax revenues are state fees, court fees, income from property, dividends, "interest and fines", concessions, and sales. Data for these revenues is available in the draft program-oriented budgets of ministries for 2017 - The compressed file containing all draft programme budgets is published by the parliament: <http://parliament.bg/bills/43/602-01-64.zip> (<http://parliament.bg/bills/43/602-01-64.zip>) Aggregate data are available in the Draft State Budget Law (art. 1, page 2 of the Pdf file) and the Updated Medium Term Budget Forecast for 2017-2019 Appendix 3 on page 268 of the PDF file (narrative discussion on page 199), available at: <http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

11: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Updated Medium Term Budget Forecast for 2017-2019, Appendix 3 Consolidated Fiscal Program 2015-2019, page 268 of the Pdf file, available at: <http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

12: Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Updated Medium Term Budget Forecast for 2017-2019, Appendix3, page 268 of the Pdf file, available at: <http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>) Draft program-oriented budgets of ministries for 2017-2019 - <http://www.parliament.bg/bg/bills/ID/66460/> (<http://www.parliament.bg/bg/bills/ID/66460/>)

Comments: Researcher: The table shows forecasts for 2017-2019 for revenues - including total revenues, tax revenues (incl. direct, indirect and social security taxes - and major individual taxes, such as income tax, corporate tax, VAT, excise duties, etc.), non-tax revenues (including major sources - fees, rent, fines etc.), grants (incl. local and international). The "other" tax and non-tax revenues combined exceed 3% of the total revenues for 2018-2019 - that is why we assigned answer "b".

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

13: Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The interest payments on outstanding debt is available in the Updated Medium Term Budget Forecast for 2017-2019, Appendix 3, page 152 <http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>) Total debt burden at the end of the budget year - the Draft State Budget Law for 2017, art. 66 sets the total debt limit at end-2017. The new debt limit (gross) is set in the Draft State Budget Law for 2017 - art. 67 - 68. Draft State Budget Law for 2017 <http://www.parliament.bg/bg/bills/ID/66460/> (<http://www.parliament.bg/bg/bills/ID/66460/>) Estimate for the debt at end-2016 is presented at the Updated Medium Term Budget Forecast for 2017-2019, page 120. The difference between the debt limit for end-2017 and the debt estimate at end-2016 is the net new borrowing required.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The amount of net new borrowing required during the budget year is given at the end of p. 20 of the Medium Term Budget Forecast (p. 236 of the pdf file) and is expected to amount to 1,2 bn leva - 0.8 bn leva refinancing of maturing debt and 0.4 bn leva loan agreement between the Council of Ministers and the Council of Europe Development Bank for co-financing of projects implemented with funds from the European Union, if negotiations between the two institutions are successful; The total debt outstanding at the end of the budget year is not mentioned explicitly in the Medium-Term Budget Forecast, but art. 66 of the State Budget Law sets a limit for 2017 of 23.9 bn leva. However, a limit is not the same thing, as was the case in 2016 when the debt limit was set at 26.6 bn leva, while the actual outstanding debt was 25.8 bn leva. The opposite happened in 2014 when the debt limit was set at 18 bn leva and the actual outstanding debt at the end of the year was 22.1 bn leva.; The interest payments on the debt for the budget year are included in the expenditure by economic classification on p. 153 of the Medium Term Budget Forecast (p. 269 of the pdf).

Researcher response: We do not agree with the Peer Reviewer's assessment. The response remains unchanged.1. The 2017 debt ceiling set in the law is in fact equal to the government's forecast for the outstanding debt at the end of 2017 (published in the Debt Management Strategy 2017-2019).<http://www.minfin.bg/document/19120:22> (<http://www.minfin.bg/document/19120:22>). If there is an unexpected surge in budget revenues - as it was the case in 2016 - the actual deficit and debt levels would be lower than forecast. But this was not known more than a year earlier, when the EBP was published.

14: Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Updated Medium Term Budget Forecast for 2017-2019, part 7, Policy on Debt and Financing, pages 119-121 <http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>) There is a narrative discussion - the government intends to issue mostly internal debt (Lv 0.8 bn) and take EUR 0.2 bn loan from an international development bank, at the same time it will repay an external bond (EUR 0.95 bn). As a result the interest spending as percent of GDP will decline by 0.1% of GDP. More detailed debt information is presented in the monthly debt bulletin (not part of EBP).

Government Reviewer

Opinion: Agree with Comments

Comments: There is a narrative discussion - the government intends to issue mostly internal debt (Lv 0.8 bn) and take EUR 0.2 bn loan from an international development bank, at the same time it will repay an external bond (EUR 0.95 bn). As a result the interest spending as percent of GDP will decline by 0.1% of GDP. More detailed debt information is presented in the monthly debt bulletin and in the Debt Management Strategy for the relevant medium term period (not part of EBP).

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: There is no comprehensive information on the composition of the total outstanding debt at the end of the budget year, as well as there is no explicit estimation of its expected amount. There is no information on debt instruments, let alone their interest rates, maturity structure or distinction between domestic and external debt. The government does present information about the composition (domestic and foreign) of the expected new borrowing of 1,2 bn leva, but that is not enough information in order to assess the total debt composition at the end of the year, as there is only partial information regarding debt repayment during the fiscal year.

Researcher response: We agree with the Government Reviewer that more detailed information is available in the Debt Management Strategy 2017-2019 (<http://www.minfin.bg/document/19120:2> (<http://www.minfin.bg/document/19120:2>)). In fact, it was approved on the same date (at the same meeting) when the government approved the 2017 EBP. It was published, but it was not sent to the parliament along with the EBP thus it is not considered part of the EBP. Nevertheless, there is some information on the debt in the EBP. There is a narrative discussion - the government intends to issue mostly internal debt (Lv 0.8 bn) to refinance maturing bonds and take EUR 0.2 bn loan from an international development bank, at the same time it will repay an external bond (EUR 0.95 bn). As a result the interest spending as percent of GDP will decline by 0.1% of GDP. We believe "c" is appropriate.

15: Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Updated Medium Term Budget Forecast for 2017-2019, part 1, Economic Perspectives 2016-2019, pages 13-25
<http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>) The forecast include nominal GDP, real GDP growth, inflation, exports, employment, unemployment, current account, FDI, credit growth, international environment, etc. There is a discussion on the potential growth and a comparison between the budget forecast and the European Commission's forecast for Bulgaria. The only core component missing is the interest rate - but it should be noted that in Bulgaria under the currency board system the central bank does not control interest rates; it only controls the exchange rate that is fixed to the Euro. Thus, interest rate is of lower importance compared to the exchange rate, current account and other indicators.

Government Reviewer

Opinion: Agree with Comments

Comments: The forecast includes nominal GDP, real GDP growth by main components, GDP deflator, inflation, exports, imports, employment, wages, unemployment, current account, FDI, growth of claims on private sector, international environment, etc. There is an estimation on the potential growth and output gap and a comparison between the macroeconomic forecast and the European Commission's forecast for Bulgaria. The BNB maintains the stability of the national currency by unrestricted exchange between the Bulgarian Lev and the reserve currency in the country at a fixed official exchange rate.

Peer Reviewer

Opinion: Agree

16: Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Updated Medium Term Budget Forecast for 2017-2019 includes narrative discussion on fiscal risks (pages 125-126), but there is no sensitivity analysis. <http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>)

Government Reviewer

Opinion: Agree with Comments

Comments: <http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>) The sensitivity analysis exists in the Convergence Programme 2016-2019, pages 46-50. <http://www.minfin.bg/en/page/868> (<http://www.minfin.bg/en/page/868>)

Peer Reviewer

Opinion: Agree

17: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Updated Medium Term Budget Forecast for 2017-2019 includes a narrative discussion on spending policies (pages 54-77), as well as estimate of the effects of discretionary measures (page 38). <http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

18: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Updated Medium Term Budget Forecast for 2017-2019 includes a narrative discussion on revenue policies (pages 41-54), as well as estimate of the effects of discretionary measures (page 37). <http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

19: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Economic classification for 2016 is available in Updated Medium Term Budget Forecast for 2017-2019 - Appendix 3, Consolidated Fiscal Programme, page 152 Functional classification for 2016 - Updated Medium Term Budget Forecast for 2017-2019, Table III-1 on page 55 Administrative classification for BY-1 (2016) is NOT available - neither in the program budgets of the first-level spending units, nor in the Appendix 4 of the Updated Medium Term Budget Forecast for 2017-2019 Updated Medium Term Budget Forecast for 2017-2019 <http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

20: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Draft Program-Oriented Budgets for 2017 <http://www.parliament.bg/bg/bills/ID/66460/> (<http://www.parliament.bg/bg/bills/ID/66460/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

21: In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Updated Medium Term Budget Forecast for 2017-2019 Appendix 3, Consolidated Fiscal Programme <http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>)

Comments: Researcher: The table includes 2 columns on 2016 - one called "Programme" and the other "Expected Execution", the second being the revised estimate.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

22: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Data by economic classification for BY-2 (2015) is available in Updated Medium Term Budget Forecast for 2017-2019 - Appendix 3, Consolidated Fiscal Programme, page 152

Comments: Researcher: Only economic classification is presented for BY-2.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

23: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Draft Program-Oriented Budgets for 2017 <http://www.parliament.bg/bg/bills/ID/66460/> (<http://www.parliament.bg/bg/bills/ID/66460/>)
Comments: Researcher: There is no BY-2 expenditures data for programs.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

24: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Updated Medium Term Budget Forecast for 2017-2019 - Appendix 3, Consolidated Fiscal Programme, page 152
Comments: Researcher: Actual outcome for 2015 (BY-2). Expected outcome for 2016. Forecast for 2017-2019 page 152 of the Budget forecast is on page 268 of the Pdf file Updated Medium Term Budget Forecast for 2017-2019 <http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

25: Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Updated Medium Term Budget Forecast for 2017-2019 - Appendix 3, Consolidated Fiscal Programme, page 152
<http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>)

Government Reviewer

Opinion: Agree with Comments

Comments: Page 152 of the Budget forecast is on page 268 of the Pdf file.

Peer Reviewer

Opinion: Agree

26: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Updated Medium Term Budget Forecast for 2017-2019 - Appendix 3, Consolidated Fiscal Programme, page 152 (268 on the Pdf file)
<http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>)

Comments: Researcher: The data for BY-1 is structured in the same way and in the same table as data for BY and beyond. The structure is as follows: Revenues and grants 1. Tax and social security revenues 1.1. Direct taxes - corporate and individual 1.2. Social Security taxes - pension and health 1.3. Indirect taxes - VAT, excise duties, insurance tax, customs duties 1.4. Sugar fee 1.5. Other taxes 2. Non tax revenues 2.1. Ventral bank 2.2. Other - fees, rents, sanctions, sales, concessions, other 3. Grants - foreign and internal The combined weight of "other" item is about 3.8% of total revenues for 2016 (BY-1).

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

27: In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Updated Medium Term Budget Forecast for 2017-2019 Appendix 3, Consolidated Fiscal Programme
<http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>)

Comments: Researcher: The table includes 2 columns on 2016 - one called "Programme" and the other "Expected Execution", the second being the revised estimate.

Government Reviewer

Opinion: Agree with Comments

Comments: Appendix 3, Consolidated Fiscal Programme is on page 152 of the Updated Medium Term Budget Forecast for 2017-2019. Page 152 of the Budget forecast is on page 268 of the Pdf file.

Peer Reviewer

Opinion: Agree

28: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Updated Medium Term Budget Forecast for 2017-2019 Appendix 3, Consolidated Fiscal Programme
<http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>)

Comments: Researcher: Data are presented for BY 2015 (i.e., BY-2)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

29: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Updated Medium Term Budget Forecast for 2017-2019 - Appendix 3, Consolidated Fiscal Programme, page 152

<http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>)

Comments: Researcher: The data for BY-2 is structured in the same way and in the same table as data for BY and beyond. The structure is as follows: Revenues and grants 1. Tax and social security revenues 1.1. Direct taxes - corporate and individual 1.2. Social Security taxes - pension and health 1.3. Indirect taxes - VAT, excise duties, insurance tax, customs duties 1.4. Sugar fee 1.5. Other taxes 2. Non tax revenues 2.1. Ventral bank 2.2. Other - fees, rents, sanctions, sales, concessions, other 3. Grants - foreign and internal The "other" item in revenues is about 3.1% of total revenues for 2015 (BY-2)

Government Reviewer

Opinion: Agree with Comments

Comments: Page 152 of the Budget forecast is on page 268 of the Pdf file.

Peer Reviewer

Opinion: Agree

30: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Updated Medium Term Budget Forecast for 2017-2019 - Appendix 3, Consolidated Fiscal Programme, page 152

Comments: Researcher: Actual outcome for 2015 (BY-2). Expected outcome for 2016. Forecast for 2017-2019 page 152 of the Budget forecast is on page 268 of the Pdf file Updated Medium Term Budget Forecast for 2017-2019 <http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

31: Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Information presented: 1) total debt outstanding at the end of BY-1 - Updated Medium Term Budget Forecast for 2017-2019, page 120 2) interest payments on the debt - Updated Medium Term Budget Forecast for 2017-2019 - Appendix 3, Consolidated Fiscal Programme, page 152 3) whether it is domestic or external debt - Updated Medium Term Budget Forecast for 2017-2019, page 120 4) amount of net new borrowing required during BY-1 - the data is not presented explicitly, but can be obtained by subtracting the debt at the beginning of BY from the debt at the end of the BY (both are presented). 5) currency of the debt - Updated Medium Term Budget Forecast for 2017-2019, page 120 6) whether the debt carries a fixed or variable interest rate - Updated Medium Term Budget Forecast for 2017-2019, page 120 7) the debt instrument issued in BY-1 and its amount Information not presented: 1) interest rates on the debt instruments; 2) maturity profile of the debt; and This information is available in the monthly debt bulletin, which is not part of the EBP.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

32: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Data for BY-2 (2015) available at the Updated Medium Term Budget Forecast for 2017-2019, page 120

Comments: Researcher: The document provides also actual data until 30 June 2016, i.e. mid-year BY-1. The data included - total debt, foreign debt, internal debt, share of fixed interest rates, share of Euro and Bulgarian lev debt.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

33: Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Public Finance Law (passed in 2013) closed all extrabudgetary accounts. Instead, new accounts for EU funding were created - the EU funding account of the National Fund, the EU funding account of the Agriculture Fund and other EU funding. Two state companies are also included in the consolidated fiscal programme as they perform fiscal functions (collect revenues and spend) - the Environment Management Company (PUDOOS) and the Electricity Security Fund (Fund SES). For all these entities there is information on their income, expenditure, and transfers (Appendix 7 and 8 of the Updated Medium Term Budget Forecast for 2017-2019). For the EU funding there is extensive discussion (page 105-117), including assessment of their macroeconomic effects. Narrative discussion on the Electricity Security Fund is also presented (page 63). Additional information is presented in the program budget of the Agriculture Fund and the program budget of the Environment Ministry (about PUDOOS and its work).

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Updated Medium Term Budget Forecast for 2017-2019 - Appendix 3, Consolidated Fiscal Programme, page 152

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The mechanism for defining transfers to the local authorities is part of the Draft State Budget Law for 2017, Appendix 6. There is data for every delegated service and every municipality in Appendix 7. Data for all transfers to every municipality is available in Article 51. The Updated Medium Term Budget Forecast for 2017-2019 - part 5, pages 103-104, includes data tables and narrative discussion on local financing and fiscal decentralization.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

36: Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Draft Program Budget 2017, Ministry of Labour and Social Policy, 31 October 2016 - part of EBP
<http://www.parliament.bg/bg/bills/ID/66460/> (<http://www.parliament.bg/bg/bills/ID/66460/>)

Comments: Researcher: In connection with question 52, there is one alternative display for purposes of answering this question.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

37: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft State Budget Law - appendix 4 and 5 - contain subsidies and transfers for state railways, transport and port companies. Article 1 contains data for subsidies for all non-financial corporations, as well as lines for budget transfers to the national TV, national radio, the Bulgarian News Agency, state universities and the Environment Management Company PUDOOS. Additional information in art. 49. The Updated Medium Term Budget Forecast for 2017-2019 contains data and narrative discussion for railway, transport and postal subsidies (page 74-77 and 97), as well as

subsidies for public hospitals (page 152). Additional data and information is found in the draft program budgets, including narrative discussion (for example, in the transport ministry budget about the railways).

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

38: Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no information about the subsidized lending for agriculture, the cost of the retail electricity and water price regulations, the cost of non-market energy projects, the government loans to state-owned companies, the number of companies whose tax dues were restructured and delayed, the lending of the state development bank, the operations of the Export Insurance Agency, etc.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Only data on the aggregate level of the fiscal reserve of the government (liquid financial assets held in the central bank and commercial banks) is presented. The minimum level of the fiscal reserve is set by the 2017 Draft State Budget Law. No other information is presented. For example, there is no information in the EBP about the government shares in companies.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: e.

Sources: The Draft State Budget Law sets the maximum allowed liabilities for all state institutions.

Comments: Researcher: In September 2016 the consolidated central government arrears amounted to Lv 94 million - much lower compared to 630 million 6 years ago. This is no longer a significant problem. As explained in question 001, the state budget spending is 22.8bn, so arrears amount to 0.4% of the annual budget.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Regardless of the negligible amount of the arrears, compared to the State Budget, there is no information of expected arrears and one can only find information about past period, and with considerable delay. It should be also noted that according to art. 303a of the Trade Law the maximum for Public Contracting Authorities is 30 days, and can be extended to a maximum of 60 days, however there is no accountability in this regard and the total amount of arrears could be higher.

Researcher response: By December 2016 the consolidated central government arrears fell even further to Lv 53 million - only 0.2% of the the annual budget (according to quarterly data by the Ministry of Finance - <http://www.minfin.bg/document/19509:3> (<http://www.minfin.bg/document/19509:3>)). Some of these are due to contractual disputes, according to information presented to the parliament in 2016 (One newspaper wrote: "Ministries in arrears because of court cases"). We still believe this is no longer a significant problem. According to the guidelines "Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question."

IBP comment: IBP confirms the E response given the very limited arrears.

42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Explicit contingent liabilities - Information on existing state guarantees is presented in the Updated Medium Term Budget Forecast for 2017-2019, page 121-122. The limit on new state guarantees is set in the Draft State Budget Law (art. 70-73). The Updated Medium Term Budget Forecast presents information on the new guarantees and narrative discussion. Implicit contingent liabilities - no information and analysis. However, such liabilities exist and have recently materialized (in 2014-2016 the government supported a major private bank with Lv 1.2 bn loan, a state electricity company got also 1.2 bn interest-free loan while the deposit insurance fund got 1.7 bn loan and later 1.2 bn state guarantees).

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Updated Medium Term Budget Forecast for 2017-2019 includes an analysis of public finance sustainability (pages 123-124) using the EU's methodology for medium and long term. The fiscal implications and risks are discussed, but the macroeconomic and demographic assumptions were not presented. <http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>)

Comments: Researcher: The EU framework for fiscal sustainability uses 2 indicators - the indicator S1 covers medium term (up to year 2030) while indicator S2 covers long term (infinite horizon). Both indicators include a cost of aging component.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

44: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Most donor funds are from the EU. Narrative discussion is included in part 6 (pages 105-1017) of the Updated Medium Term Budget Forecast (<http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>)). Also in Program Budgets for each individual ministry.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

45: Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Tax expenditure forecast for 2017, published on 23 December 2016 by the Ministry of Finance. <http://www.minfin.bg/document/19115:1> (<http://www.minfin.bg/document/19115:1>) It is not part of EBP as it was published only after the budget was enacted.

Comments: Researcher: The Ministry of Finance has been producing tax expenditure reports since the 2010 (they are published after the end of the fiscal year). For budget 2016 and budget 2017 the Ministry of Finance published tax expenditure forecasts before the fiscal year started - however, they are not part of the EBP as they were published only after the budget was enacted.

Government Reviewer

Opinion: Agree with Comments

Comments: Tax expenditure forecast for 2017, published on 23 December 2016 by the Ministry of Finance. See in English:

<http://www.minfin.bg/en/page/175> (<http://www.minfin.bg/en/page/175>) In addition, Tax Expenditure Reports are prepared annually with reporting information by October 31 of the year following the reporting period and are published on the website of the Ministry of Finance (<http://www.minfin.bg/en/page/1144> (<http://www.minfin.bg/en/page/1144>))

Peer Reviewer

Opinion: Agree

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No earmarked revenues are identified individually. One needs prior knowledge to know that some revenues are earmarked.

Government Reviewer

Opinion: Agree with Comments

Comments: According to Article 17, para 1 of the Public Finance Act: Proceeds shall not be assigned and shall be used to cover payments.

Peer Reviewer

Opinion: Agree

47: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: There is information in the draft program budgets as well discussion in the Updated Medium Term Budget Forecast (<http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>)) - Parts 2 ("Fiscal policy and basic parameters for BYs 2017-2019") and 3 ("Policy priorities and key assumptions for the BYs 2017-2019"), pages 27-77.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: A narrative discussion is contained in the Updated Medium Term Budget Forecast (<http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>)) - Parts 2 ("Fiscal policy and basic parameters for BYs 2017-2019") and 3 ("Policy priorities and key assumptions for the BYs 2017-2019"), pages 27-77.

Peer Reviewer

Opinion: Agree

Researcher response: We think the Government Reviewer is not referring to the type of discussion and analyses that the question focuses on. In the EBP there is a discussion on expected impact of discretionary measures on revenues and expenditures; however, as can be seen in the New Zealand example, the question refers to overall economic policy goals, such as growth, productivity, trade openness, etc.

48: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: There is information in the draft program budgets as well discussion in the Updated Medium Term Budget Forecast. See citation for the previous question: Updated Medium Term Budget Forecast, available at <http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>) Specifically, see parts 2 ("Fiscal policy and basic parameters for BY 2017-2019") and 3 ("Policy priorities and key assumptions for the BY 2017-2019"), pages 27-77.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The discretionary revenue and expenditure measures for a multi-year period (2017-2019) on an accrual basis are presented on pages 37-38 of the Updated Medium Term Budget Forecast, available at <http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>)

Peer Reviewer

Opinion: Agree

Researcher response: We think the Government Reviewer is not referring to the type of discussion and analyses that the question focuses on. In the EBP there is a discussion on expected impact of discretionary measures on revenues and expenditures; however, as can be seen in the New Zealand example, the question refers to overall economic policy goals, such as growth, productivity, trade openness, etc.

49: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: There is no such information.

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Nonfinancial data on inputs are contained in the programme format of budgets of the first-level spending units which apply programme and result-oriented budgeting (for example, human resources by budget programmes).

Peer Reviewer

Opinion: Agree

Researcher response: We agree with the Government Reviewer. Data on human resources by budget programs is available. The answer should be changed from "d" to "c".

50: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: There is information in the draft program budgets. Each indicator has the desired output per year. See zipped folder: <http://www.parliament.bg/bg/laws/ID/66460> (<http://www.parliament.bg/bg/laws/ID/66460>)

Comments: Researcher: See for example file 1500+MΠ.pdf - the program budget of the Ministry of Labor and Social Policy. In the section starting p 39 "Budget Forecast by Programs", each program has its own set of indicators. For example, on p. 42, table at the bottom, one can see indicators

such as "number of persons employed in various programs", "number of unemployed that have gone through training", "number of persons that have received career orientation", etc.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: There is information in the draft program budgets. Each indicator has the desired output per year. The compressed file with all program budgets is here: <http://parliament.bg/bills/43/602-01-64.zip> (<http://parliament.bg/bills/43/602-01-64.zip>)

Comments: Researcher: In its program budget the Environment Ministry sets the goal to reduce harmful emissions - with performance targets for different emissions - for example Sulfur dioxide target is 290 for 2017, 280 for 2018 and 270 for 2019. (page 43 of the file "1900+MOCB"). The Regional Development Ministry sets the goal to limit the energy consumption of public buildings by 46 710 283 kWh per year for 2018 and 70 065 424 in 2019. (page 23 in the file "2100+MPPE")

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Program Budget 2017, Ministry of Labour and Social Policy, 31 October 2016 - part of EBP The compressed file with all program budgets is here (the name of the file is "1500+MTCП") <http://parliament.bg/bills/43/602-01-64.zip> (<http://parliament.bg/bills/43/602-01-64.zip>)

Comments: Researcher: The 96-page program budget of the Ministry of Labour and Social Policy lists all the social programs, their budgets, services, the number of targeted recipients and benefit levels, as well as narrative discussion.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

53: Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.

- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: All the deadlines are set in a special decision by the government, approved in the beginning of every year. Council of Ministers' decision No. 56 from 28 January 2016 on the budget procedure for 2017. <http://www.minfin.bg/document/17604:1> (<http://www.minfin.bg/document/17604:1>)

Comments: Researcher: There is a detailed timeline for the procedure, item 2 on p. 5 and following. E.g. 10 February - the MoF provides preliminary macroeconomic forecast; 31 March - Spring Macroeconomic Forecast by the MoF; 14 April - the MoF presents the draft for the Mid-term Budget Forecast to the Council of Ministers for approval; 16 September - the MoF drafts necessary amendments to tax legislation; 21 October - the MoF presents the EBP to the Council of Ministers, etc.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

54: Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Medium term budget forecast 2017-2019, pages 14-19. <http://www.minfin.bg/document/17955:1> (<http://www.minfin.bg/document/17955:1>)

Comments: Researcher: The forecast is missing level of interest rates. However, the discussion includes plenty of other key indicators in addition to the ones mentioned above.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The forecast includes nominal GDP, real GDP growth by main components, GDP deflator, inflation, exports, imports, employment, wages, unemployment, current account, FDI, growth of claims on private sector, international environment, etc. There is an estimation on the potential growth and output gap and a comparison between the macroeconomic forecast and the European Commission's forecast for Bulgaria. The BNB maintains the stability of the national currency by unrestricted exchange between the Bulgarian Lev and the reserve currency in the country at a fixed official exchange rate.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Pre-Budget Statement - Medium Term Budget Forecast 2017-2019 and the Executive's Budget Proposal - Updated Medium Term Budget Forecast for 2017-2019 are almost identical in their structure and include information beyond the core elements, as was the answer to Section 2 Question 015. It can be found on p. 14 (p. 16 of the pdf) in the Pre-Budget Statement - <http://www.minfin.bg/document/17955:1> and on p. 18 (p. 134 of the pdf) in the Executive's Budget Proposal - <http://www.minfin.bg/document/18851:1> (<http://www.minfin.bg/document/18851:1>). The only core component missing is the interest rate - but it should be noted that in Bulgaria under the currency board system the central bank does not control interest rates.

Researcher response: As there is discussion on a large number of indicators beyond the core ones, and only interest rates forecast is missing, we have changed the answer from "c" to "b."

55: Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Medium term budget forecast 2017-2019, pages 24-27 and 42-72 <http://www.minfin.bg/document/17955:1> (<http://www.minfin.bg/document/17955:1>)

Comments: Researcher: Overall picture of revenues and expenditure p 24-27. Expenditures are presented by economic element and also a detailed discussion by functions on p 42-72.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Technically there is a lot of information. However, it is hard to say that there is a direct relationship between the PBS and the EBS as can broadly be seen from the expenditure projections. The PBS (<http://www.minfin.bg/document/17955:1>) (<http://www.minfin.bg/document/17955:1>), p. 108, p. 110 of the pdf) projects total expenditure to be around 34.9 bn leva, while the EBS (<http://www.minfin.bg/document/18851:1>) (<http://www.minfin.bg/document/18851:1>), p. 153, p. 269 of the pdf) projects expenditure to be close to 36.8 bn leva, which is an increase of more than 5%.

56: Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Medium term budget forecast 2017-2019, pages 24-42 <http://www.minfin.bg/document/17955:1> (<http://www.minfin.bg/document/17955:1>)

Comments: Researcher: Overall forecast are presented on pp. 24-27. Detailed discussion on revenue priorities and policies and revenue by source (tax) on pp. 27-42.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Technically there is a lot of information, however, it is hard to say there is a direct relationship between the PBS and the EBS as can broadly be seen from the expenditure projections. The PBS (<http://www.minfin.bg/document/17955:1>) (<http://www.minfin.bg/document/17955:1>), p. 107, p. 109 of the pdf) projects total expenditure to be around 33.6 bn leva, while the EBS (<http://www.minfin.bg/document/18851:1>) (<http://www.minfin.bg/document/18851:1>), p. 152, p. 268 of the pdf) projects expenditure to be around to 35.4 bn leva, which is an increase of more than 5%.

57: Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Medium term budget forecast 2017-2019, pages 78 and pages 107-108. See: <http://www.minfin.bg/document/17955:1> (<http://www.minfin.bg/document/17955:1>)

Comments: Researcher: Data on outstanding amounts p.78, data on interest payments and net new debt on pp.107-108.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: There is no information about the new borrowing needs during the upcoming year or expected total debt burden at the end of the the upcoming year. Information about the projected interest rate payments can be found on p. 108 (p. 110 of the pdf) - <http://www.minfin.bg/document/17955:1> (<http://www.minfin.bg/document/17955:1>)

Researcher response: In agreement with the Peer Reviewer, the response has been changed from "a" to "c"

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Medium term budget forecast 2017-2019, pp.107-109. <http://www.minfin.bg/document/17955:1> (<http://www.minfin.bg/document/17955:1>)

Comments: Researcher: Annex 3, Consolidated fiscal program, expenditures in table are presented according to economic elements.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: State Budget Act 2017 <http://www.parliament.bg/bg/laws/ID/66460> (<http://www.parliament.bg/bg/laws/ID/66460>)

Comments: Researcher: The Enacted Budget presents expenditures estimates according to economic classification and administrative units

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: State Budget Act 2017 <http://www.parliament.bg/bg/laws/ID/66460> (<http://www.parliament.bg/bg/laws/ID/66460>) see also: <http://www.minfin.bg/document/19036:1> (<http://www.minfin.bg/document/19036:1>)

Comments: Researcher: Program items listed under each administrative unit. E.g. look at Art 14 para 2 on p. 50 - budget of the Ministry of Labor and Social Policy by programs.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: State Budget Act 2017 Art 1 <http://www.parliament.bg/bg/laws/ID/66460> (<http://www.parliament.bg/bg/laws/ID/66460>)

Comments: Researcher: Art 1 para 1 is a table which lists revenues by category, headline I. ПРИХОДИ, ПОМОЩИ И ДАРЕНИЯ. Tax revenues are listed as corporate tax, personal income tax, VAT, excises, custom duties, other taxes; non-tax revenues are by type of state fees.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: State Budget Act 2017 Art 1 <http://www.parliament.bg/bg/laws/ID/66460> (<http://www.parliament.bg/bg/laws/ID/66460>)

Comments: Researcher: All major revenues are identified. However, the data are aggregated and not all taxes are identified individually by their source. For example, there is no detailed data (except of the aggregate totals) on different excise taxes, social security taxes, state fees, property revenues. Individually identified are: - VAT - Personal Income Tax - Corporate tax - Health insurance contribution - Custom duties Excise duties and social security contributions are presented as items as well - though not separately for excises on fuels, excises on tobacco products, etc.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: As was the case with the Executive's Budget Proposal (Section 2 Question 012), the "other" tax and non-tax revenues combined exceed 4% of the total revenues.

63: Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: State Budget Act 2017 <http://www.parliament.bg/bg/laws/ID/66460> (<http://www.parliament.bg/bg/laws/ID/66460>) - Interest payments: Art 1 para 2 - Debt at year-end 2017 (debt ceiling): Art 66 - New debt: Articles 67-73

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The debt ceiling is not an expectation of the total outstanding debt at the end of the year.

Researcher response: We do not agree with the Peer Reviewer. 1. The Enacted Budget is a law, approved by the legislature - by default, it uses "limits", or "ceiling" on both expenditures and debt; from a legal point of view there can only be a debt ceiling as part of such law. 2. The 2017 debt ceiling set in the law is in fact equal to the government's forecast for the outstanding debt at the end of 2017 (published in the Debt Management Strategy 2017-2019). The response remains unchanged.

64: What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Budget 2016 In Brief: <http://www.minfin.bg/document/17697:1> (<http://www.minfin.bg/document/17697:1>)

Comments: Researcher: The bulletin provides additional information on expenditures by function, discusses changes in tax policy, pension system, etc. The only missing information is the contact information of the MoF - however as the bulletin is published online on the website of the MoF it can reasonably be assumed that readers know how to reach the website and use the feedback contact details published there. expenditure and revenue totals - page 8 the main policy initiatives in the budget - page 10-12 the macroeconomic forecast upon which the budget is based - page 6-7 contact information for follow-up by citizens - missing in the 2016 edition, but added in the new 2017 edition Budget 2017 In Brief: <https://www.minfin.bg/document/19399:1> (<https://www.minfin.bg/document/19399:1>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

65: How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget 2016 In Brief: <http://www.minfin.bg/document/17697:1> (<http://www.minfin.bg/document/17697:1>)

Comments: Researcher: Only online on the MoF website.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n.a.

Comments: Researcher: There is no data that the MoF has researched the needs of the public (e.g. poll, survey, public consultation)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

67: Are “citizens” versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Citizen's budget is produced only for the enacted budget. Budget 2016 In Brief: <http://www.minfin.bg/document/17697:1> (<http://www.minfin.bg/document/17697:1>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Monthly Bulletins on the Execution of the Budget <http://www.minfin.bg/document/18981:2> (<http://www.minfin.bg/document/18981:2>)

Comments: Researcher: Expenditures are presented only according to economic classification in the monthly reports issued by the Ministry of Finance. First-level spending administrative units publish separate quarterly reports on their respective websites that have breakdown by programs.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.bg/bg/statistics/12> (<http://www.minfin.bg/bg/statistics/12>)

Comments: Researcher: Monthly bulletins issued by the Ministry of Finance provide no such information. First-level spending administrative units however publish separate quarterly reports on their respective websites that have breakdown by programs.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

70: Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Monthly bulletin on the state budget, pages 3-4. <http://www.minfin.bg/document/18981:2> (<http://www.minfin.bg/document/18981:2>)

Comments: Researcher: There are comparisons for both revenue and expenditure, in the tables and in the text of the monthly bulletin.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Monthly bulletin on the state budget, page 3-7 <http://www.minfin.bg/document/18981:2> (<http://www.minfin.bg/document/18981:2>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Monthly bulletin on the state budget, page 3-7 <http://www.minfin.bg/document/18981:2> (<http://www.minfin.bg/document/18981:2>)

Comments: Researcher: There is more information in the monthly bulletin on individual sources of taxes than in the EBP.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Although there is more detailed information about different income sources, such as VAT, excise duties, corporate tax, etc., there is only a total amount for non-tax revenue and no details by source. The revenue from "other" taxes and non-tax comprise around 10,5% of total revenue.

Researcher response: As defined in section 1 of the Survey, In-Year Reports include the monthly bulletin as well as the Monthly data on consolidated fiscal program and Monthly data on the state budget. The Monthly data on the state budget contain individual sources of non-tax revenues.<http://www.minfin.bg/document/18980:2>The (<http://www.minfin.bg/document/18980:2>) "other" tax revenues and the "other" non-tax revenues combined amount to 1.7% - well within the 3% limit thus we consider response "a" applicable.

73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Monthly bulletin on the state budget, page 3-7 <http://www.minfin.bg/document/18981:2> (<http://www.minfin.bg/document/18981:2>)

Comments: Researcher: For example, table 1 on page 4 includes three columns: - amount according to the 2016 State Budget Law - reported amounts for October 2016 - execution performance against the 2016 Budget Law

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Monthly bulletin on state debt <http://www.minfin.bg/document/18968:1> (<http://www.minfin.bg/document/18968:1>) See in English: <http://www.minfin.bg/en/statistics/20#2016> (<http://www.minfin.bg/en/statistics/20#2016>)

Comments: Researcher: See the English version: <http://www.minfin.bg/en/statistics/20#2016> (<http://www.minfin.bg/en/statistics/20#2016>). Note that previous years' In-Year Reports are moved to archives.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Monthly bulletin on state debt <http://www.minfin.bg/document/18968:1> (<http://www.minfin.bg/document/18968:1>) English version <http://www.minfin.bg/en/statistics/20> (<http://www.minfin.bg/en/statistics/20>)

Comments: Researcher: See English version <http://www.minfin.bg/en/statistics/20> (<http://www.minfin.bg/en/statistics/20>) interest rates on the debt - page 4 for domestic debt, page 9 for external maturity profile of the debt - page 2 whether the debt is domestic or external - page 1, page 4, page 9 The bulletin provides detailed data related to government debt, including government securities issues for the period (p 3), detailed breakdown of outstanding issues (p 4), Quotations and Yield of Bulgarian Bonds Issued in International Capital Markets (p 5), breakdown of Government

Guaranteed Debt Structure by Sector (p 8), breakdown of securities by holder (p 10 and 11), Issues of Government Securities Held by Pension Funds, Pension Insurance, Insurance and Health Insurance Companies (p. 12), etc.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Report on the execution of the consolidated budget program till 30 June 2016, pages 5-11. See:
http://pris.government.bg/prin/document_view.aspx?DocumentID=... (http://pris.government.bg/prin/document_view.aspx?DocumentID=uINyhah5Mtfyvcty%2bSzz2w==)

Comments: Researcher: There is updated forecast for key macroeconomic indicators, as well as extensive discussion of economic developments and explanations of differences. However, there is no new table with indicators and updated forecast attached to the mid-year review.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Report on the execution of the consolidated budget program till 30 June 2016 http://pris.government.bg/prin/document_view.aspx?DocumentID=... (http://pris.government.bg/prin/document_view.aspx?DocumentID=uINyhah5Mtfyvcty%2bSzz2w==)

Comments: Researcher: No update is provided.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Report on the execution of the consolidated budget program till 30 June 2016 http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=uINYhah5Mtfyvcty%2bSzz2w==) Functional classification - page 23-26 Economic classification - page 34-39

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
e. Not applicable/other (please comment).

Answer: d.

Sources: Report on the execution of the consolidated budget program till 30 June 2016 http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=uINYhah5Mtfyvcty%2bSzz2w==)

Comments: Researcher: Program oriented budget reports are produced in each first-level spending unit and published on individual websites, but there is no section in the MYR that summarizes these data.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
d. (0) No, revenue estimates have not been updated.
e. Not applicable/other (please comment).

Answer: d.

Sources: Report on the execution of the consolidated budget program till 30 June 2016 http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=uINYhah5Mtfyvcty%2bSzz2w==)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
b. (0) No, the Mid-Year Review does not present revenue estimates by category.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Report on the execution of the consolidated budget program till 30 June 2016, p 20 http://pris.government.bg/prin/document_view.aspx?DocumentID=... (http://pris.government.bg/prin/document_view.aspx?DocumentID=uINyhah5Mtfyvcty%2bSzz2w==)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Report on the execution of the consolidated budget program till 30 June 2016 p 27-34 http://pris.government.bg/prin/document_view.aspx?DocumentID=... (http://pris.government.bg/prin/document_view.aspx?DocumentID=uINyhah5Mtfyvcty%2bSzz2w==)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Report on the execution of the consolidated budget program till 30 June 2016 http://pris.government.bg/prin/document_view.aspx?DocumentID=... (http://pris.government.bg/prin/document_view.aspx?DocumentID=uINyhah5Mtfyvcty%2bSzz2w==)
Comments: Researcher: The MYR provides data only on net new issuance of debt for the first half of the year, and the interest payments for the first half of the year.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

84: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: YER 2015, pages 76-123. See: <http://www.minfin.bg/document/18750:1> (<http://www.minfin.bg/document/18750:1>)

Comments: Researcher: Comparisons are presented in the text. E.g., regarding education expenditures, on p 100 "The enacted budget for 2015 sets expenditure limit of BGN 3 063,2 million for this function ... The execution of expenditures on a consolidated level is BGN 3 118,3 million. (101,8 % to enacted levels)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The program budgets of the line ministries contain a narrative discussion on the differences between the enacted levels and the actual outcome for the main categories of expenditures which are set in the annual budget law.

Peer Reviewer

Opinion: Agree

Researcher response: To our understanding, "narrative discussion" means explanation (even a brief one) of the differences. The quote by the GR shows that the text is simply putting the numbers into sentences (text).

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Administrative unit - in Annex 1 (in xls), see: <http://www.minfin.bg/document/18751:2> (<http://www.minfin.bg/document/18751:2>)
Economic classification - in the Report on the execution of the state budget 2015 - p76-89 Classification by function - in the Report on the execution of the state budget 2015 - p 89-123 <http://www.minfin.bg/document/18750:1> (<http://www.minfin.bg/document/18750:1>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
d. (0) No, the Year-End Report does not present expenditure estimates by program.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Annex 1 to the YER2015 - <http://www.minfin.bg/document/18751:2> (<http://www.minfin.bg/document/18751:2>)

Comments: Researcher: E.g. see line 825 and below in Annex 1 for programs within the Ministry of Labor and Social Policy

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

87: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Report on the Execution of the State Budget in 2015, pages 40-76. <http://www.minfin.bg/document/18750:1>
(<http://www.minfin.bg/document/18750:1>)

Comments: Researcher: The comparison for each individual revenue source is presented in the text discussion. E.g. on corporate tax, see p 62 " revenues BGN 1 860,4 million (2,2 % of GDP) or 107,7 % of the 2015 Budget Act.

Government Reviewer

Opinion: Agree with Comments

Comments: The concrete answer to the question is on pages 61-73 of the Report on the Execution of the State Budget in 2015.

Peer Reviewer

Opinion: Agree

88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Report on the Execution of the State Budget 2015, pages 61-76. See: <http://www.minfin.bg/document/18750:1>
(<http://www.minfin.bg/document/18750:1>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Report on the Execution of the State Budget 2015, p 61-76 <http://www.minfin.bg/document/18750:1>
(<http://www.minfin.bg/document/18750:1>)

Comments: Researcher: Detailed discussion of revenues by source follows in the text after the table on p 61

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

90: Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Report on the Execution of the State Budget 2015, specifically: - pp.19-22: level of debt - p.86: interest expenditures - pp.125-128: on net borrowing See: <http://www.minfin.bg/document/18750:1> (<http://www.minfin.bg/document/18750:1>) See also Annex: Report on government debt 2015 http://pris.government.bg/prin/document_view.aspx?DocumentID... (http://pris.government.bg/prin/document_view.aspx?DocumentID=iVzGyodVJwTUT7q/nF7RfQ==)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Report on the Execution of the State Budget 2015, pages 5-18. See: <http://www.minfin.bg/document/18750:1> (<http://www.minfin.bg/document/18750:1>)

Comments: Researcher: There is a narrative discussion on the differences, but (as in the EBP) no discussion on the interest rate levels.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Report on the Execution of the State Budget 2015 <http://www.minfin.bg/document/18750:1> (<http://www.minfin.bg/document/18750:1>)

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The differences between the original estimates of nonfinancial data on inputs and the actual outcome are presented in the annual reports on the execution of the programme budgets of the first-level spending units which apply programme formats of their budgets. Report on the extent of

execution of the programme budget of the Ministry of Labour and Social Policy for 2015: <https://www.mlsp.government.bg/index.php?section=CONTENT&I=3...> (<https://www.mlsp.government.bg/index.php?section=CONTENT&I=385&lang=>)

Peer Reviewer

Opinion: Agree

Researcher response: The documents the Government Reviewer quotes are not part of the Year-End Report (e.g. as annexes). The response remains unchanged.

93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Report on the execution of the state budget 2015 <http://www.minfin.bg/document/18750:1> (<http://www.minfin.bg/document/18750:1>)

Comments: Researcher: There is no annex to the YER 2015 with such analysis (as was available previous years)

Government Reviewer

Opinion: Agree with Comments

Comments: The differences between the original estimates of nonfinancial data on results and the actual outcome are presented in the annual reports on the execution of the programme budgets of the first-level spending units which apply programme formats of their budgets. Report on the extent of execution of the programme budget of the Ministry of Labour and Social Policy for 2015: <https://www.mlsp.government.bg/index.php?section=CONTENT&I=3...> (<https://www.mlsp.government.bg/index.php?section=CONTENT&I=385&lang=>)

Peer Reviewer

Opinion: Agree

Researcher response: The document the Government Reviewer quotes is not part of the Year-End Report (e.g. as an annex). Response unchanged.

94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Report on the Execution of the State Budget 2015 pages 104-111. See: <http://www.minfin.bg/document/18750:1> (<http://www.minfin.bg/document/18750:1>) See also Annex 1 - program oriented budget of the Ministry of Labor and Social Policy, available at: <http://www.minfin.bg/document/18751:2> (<http://www.minfin.bg/document/18751:2>)

Comments: Researcher: Some discussion on the social expenditure is presented.

Government Reviewer

Opinion: Agree with Comments

Comments: Report on the extent of execution of the programme budget of the Ministry of Labour and Social Policy for 2015: <https://www.mlsp.government.bg/index.php?section=CONTENT&I=3...> (<https://www.mlsp.government.bg/index.php?section=CONTENT&I=385&lang=>)

Peer Reviewer

Opinion: Agree

95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Report on the Execution of the State Budget 2015 pages 149-159. See: <http://www.minfin.bg/document/18750:1> (<http://www.minfin.bg/document/18750:1>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

96: Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Report on the Execution of the State Budget 2015 <http://www.minfin.bg/document/18750:1> (<http://www.minfin.bg/document/18750:1>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Art 5(1) of the Law on the SAI, available at: <http://www.bulnao.government.bg/bg/articles/pravna-ramka-872> (<http://www.bulnao.government.bg/bg/articles/pravna-ramka-872>) Financial audits: http://www.bulnao.government.bg/bg/search?q=%D1%84%D0%B8%D0%BD%D0%B0&article_id=127&file_category_id=&file_type_id=1&date_from=&date_to= Compliance audits: http://www.bulnao.government.bg/bg/search?q=%D1%81%D1%8A%D0%BE%D1%82&article_id=127&file_category_id=&file_type_id=2&date_from=&date_to= Performance audits: http://www.bulnao.government.bg/bg/search?q=%D0%B8%D0%B7%D0%BF%D1%8A%D0%BB&article_id=127&file_category_id=&file_type_id=4&date_from=&date_to=

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Audit program for 2016 of the SAI <http://www.bulnao.government.bg/bg/articles/download/9209/PO...>
(http://www.bulnao.government.bg/bg/articles/download/9209/POD_SP_2016_211116.doc)

Comments: Researcher: All ministries, most of the municipalities and various public agencies, as well as public universities are included in the audit program.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Audit program for 2016 <http://www.bulnao.government.bg/bg/articles/download/9209/PO...>
(http://www.bulnao.government.bg/bg/articles/download/9209/POD_SP_2016_211116.doc)

Comments: Researcher: The National Fund (that distributes EU-funds is not included) - however, it is just a past-through account, while expenditures are in fact dispersed by individual ministries. They are audited while spent at individual ministries.. All other extra-budgetary funds (Agriculture Fund, Security of the Energy System Fund, Enterprise for Management of Activities on Protection of the Environment (PUDOOS) are included in the audit program.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: AR 2015, pages 7-8. http://www.bulnao.government.bg/bg/search/download/10190/OD_...
(http://www.bulnao.government.bg/bg/search/download/10190/OD_St_DB_2015_1.pdf)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

101: Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n.a.

Comments: Researcher: There is no report by the executive that discusses the implementation of audit recommendations by the SAI.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

102: Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: AR 2015 http://www.bulnao.government.bg/bg/search/download/10190/OD_...

(http://www.bulnao.government.bg/bg/search/download/10190/OD_St_DB_2015_1.pdf) SAI separate reports on the implementation of recommendations given to individual units: <http://naobul3.bulnao.government.bg/bg/articles/izpylnenie-n...>

(<http://naobul3.bulnao.government.bg/bg/articles/izpylnenie-na-preporykite-133>) municipalities:

<http://naobul3.bulnao.government.bg/bg/articles/izpylnenie-n...> (<http://naobul3.bulnao.government.bg/bg/articles/izpylnenie-na-preporykite-obshtini-135>)).

Comments: Researcher: The Audit Report on the execution of the state budget typically provides no recommendations (see p 18) - hence no discussion on implementation. The SAI publishes separate reports on the implementation of recommendations given to individual units (see: <http://naobul3.bulnao.government.bg/bg/articles/izpylnenie-n...> (<http://naobul3.bulnao.government.bg/bg/articles/izpylnenie-na-preporykite-133>) and here: <http://naobul3.bulnao.government.bg/bg/articles/izpylnenie-n...> (<http://naobul3.bulnao.government.bg/bg/articles/izpylnenie-na-preporykite-obshtini-135>)).

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Law on the fiscal council and automatic corrective mechanisms 2015:

<http://fiscalcouncil.bg/uploads//files/%D0%97%D0%9F%D0%A4%D0...>

(<http://fiscalcouncil.bg/uploads//files/%D0%97%D0%9F%D0%A4%D0%90%D0%9A%D0%9C.pdf>) Article 3 of the law states that the Fiscal Council is an independent consultative body. It consists of 5 members, voted by the Parliament (art. 7). Its activity is funded by the budget of the Parliament (article 15). The council does not have its own staff - but it uses three experts from the administration of the Parliament (art. 15). The budget of the council for 2016 was Euro 200 million. The first council members were elected at the end of 2015. In 2016 the council was mainly

occupied with organizational matters - such as building their own website, meeting with other institutions etc. Website of the fiscal council: <http://fiscalcouncil.bg> (<http://fiscalcouncil.bg>)

Government Reviewer

Opinion: Agree with Comments

Comments: The Ministry of Finance considers that the autonomy and resource provision of the Fiscal Council are set in the Fiscal Council and Automatic Corrective Mechanisms Act. Concrete high requirements for the qualification and the experience of the Fiscal Council members which should guarantee the execution of the functions of the Council are set in the law. From this point of view, we consider that the provided in the law financial resources and personnel are sufficient for the efficient execution of the obligations of the Fiscal Council. The Fiscal Council clarifies that the budget of the Council for 2016 was Euro 200 thousand. The first Council members were elected at the end of 2015. In 2016 the Council was mainly occupied with organizational matters and setting networks. In 2016 the Bulgarian Fiscal Council joined the EU Network of the Independent Fiscal Institutions and the Network of EU Independent Institutions. Fiscal Council and Automatic Corrective Mechanisms Act - <http://www.lex.bg/bg/laws/ldoc/2136477159> (<http://www.lex.bg/bg/laws/ldoc/2136477159>)

Peer Reviewer

Opinion: Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Fiscal council produces an assessment of the official estimates and issues recommendations (art. 6 of the Law). Statement on the EBP 2017 : <http://fiscalcouncil.bg/uploads//stanovishta/%D0%A1%D1%82%D0...>

(http://fiscalcouncil.bg/uploads//stanovishta/%D0%A1%D1%82%D0%B0%D0%BD%D0%BE%D0%B2%D0%B8%D1%89%D0%B5_%D0%97%D0%94%D0...)

Comments: Researcher: See sources.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Fiscal Council does not publish its own costings of new policy proposals.

Comments: Researcher: The law does not explicitly state such role for the Council. -

<http://fiscalcouncil.bg/uploads//files/%D0%97%D0%9F%D0%A4%D0...>

(<http://fiscalcouncil.bg/uploads//files/%D0%97%D0%9F%D0%A4%D0%90%D0%9A%D0%9C.pdf>) The documents published by the Council since its creation do not contain own costing. - <http://fiscalcouncil.bg/posts/publikacii> (<http://fiscalcouncil.bg/posts/publikacii>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Fiscal Council was just recently created and was mainly focused on organizational development.

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The Fiscal Council drew up and provided its reasoned opinions on the official macroeconomic forecasts, the draft budgets of the State Budget, public social insurance and National Health Insurance budget, as well as reports on the execution of the State Budget, the public social insurance budget and National Health Insurance budget.

Peer Reviewer

Opinion: Agree

Researcher response: We acknowledge the Government Reviewer's comment, but there is no record of a representative of the Fiscal Council testifying before a committee of the legislature (e.g. the Committee on Budget and Finance). Response unchanged.

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: d.

Sources: No such practice.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The government is required by the Public Finance Law to approve and submit the draft budget by the end of October, i.e. 2 months before the start of the next budget year (article 79 of the law). The deadline is usually observed (except when early elections are called).

Comments: Researcher: The date when the budget law is received is registered in the online folder of the EBP.

<http://parliament.bg/bg/bills/ID/66460/> (<http://parliament.bg/bg/bills/ID/66460/>) The 2017 EBP was received on 31 October 2016.

Government Reviewer

Opinion: Agree with Comments

Comments: Under art. 79 (4) of the Act on Public Finances the Council of Ministers (the government) is required to approve and submit the draft budget act by 31 October, i.e. 2 months before the start of the next budget year. The deadline is observed. <http://www.parliament.bg/bg/bills/ID/15590> (<http://www.parliament.bg/bg/bills/ID/15590>); <http://www.parliament.bg/bg/bills/ID/66460> (<http://www.parliament.bg/bg/bills/ID/66460>) (except in case of early parliamentary elections)

Peer Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Usually, the budget is approved in the first half of December. For example, the 2017 Budget Law was approved on 01 December 2016.

Comments: Researcher: The date of approval is posted on the online folder of the EBP in the Parliament. <http://parliament.bg/bg/bills/ID/66460/> (<http://parliament.bg/bg/bills/ID/66460/>)

Government Reviewer

Opinion: Agree with Comments

Comments: In principle, the budget is adopted by Parliament at the beginning of December (almost one month in advance before the start of the budgetary year), in order to have enough time to be published in the State Gazette and to enter into force on 1 January next budgetary year. For example: the State Budget Act of the Republic of Bulgaria for 2016 was adopted by Parliament on 2 December 2015. It was published in State Gazette №96/2015 on 9 December 2015 - <http://www.parliament.bg/bg/bills/ID/15590> (<http://www.parliament.bg/bg/bills/ID/15590>); The State Budget Act of the Republic of Bulgaria for 2017 was adopted by Parliament on 1 December 2016. It was published in State Gazette №98/2016 on 9 December 2016 - <http://www.parliament.bg/bg/bills/ID/66460> (<http://www.parliament.bg/bg/bills/ID/66460>)

Peer Reviewer

Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The budget law follows the same procedure as all other laws - on first reading the whole draft is voted on while on second reading the parliament votes text by text and the members of the parliament can propose amendments to any texts or new texts (these amendments are then also voted one by one). There is only one general limitation for all laws - "proposals that are inconsistent with the principles and scope of the bill shall not be considered or put to a vote" (art. 81), but this provision is not used in practice. Rules of Organisation and Procedure of the National Assembly <http://parliament.bg/bg/rulesoftheorganisations> (<http://parliament.bg/bg/rulesoftheorganisations>)

Comments: Researcher: Law on public finances, Chapter 2 Fiscal Rules, Art 22-41 <http://www.minfin.bg/document/18172:7>

(<http://www.minfin.bg/document/18172:7>) With the new Law on public finances (approved in 2013) Bulgarian legislature adopted certain rules to limit the budget deficit and public debt. The rules are numerous and very strict, but in practice they do not limit the discretion of the members of the parliament to propose amendments to the draft budget law (the Constitution and the Parliament's own Rules of Procedure do not limit the legislative discretion concerning the budget law).

Government Reviewer

Opinion: Agree with Comments

Comments: The adoption of the State Budget Act by the Parliament follows the same procedure as all other laws. Each legislative act is adopted on first reading (the legislative act is debated and voted in principle and in its entirety) and on second reading (the legislative act is debated and voted text by text). The members of the Parliament may propose amendments in writing to the adopted at first reading legislative act (art. 80 (1) Rules of Organisation and Procedure of the National Assembly). The proposed amendments are also voted one by one. There is only one general limitation for proposed amendments for all legislative acts - "proposals that are inconsistent with the principles and scope of the legislative act shall not be considered or put to a vote" (art. 81 (2) Rules of Organisation and Procedure of the National Assembly). In practice all the proposals are put to vote, because of misinterpretation of art. 81 (2) Rules of Organisation and Procedure of the National Assembly applied. Rules of Organisation and Procedure of the National Assembly <http://parliament.bg/bg/rulesoftheorganisations> (<http://parliament.bg/bg/rulesoftheorganisations>)

Peer Reviewer

Opinion: Agree

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The draft budget law folder in the Parliament shows all the proposals made by members of the parliament to amend the draft budget law <http://www.parliament.bg/bg/bills/ID/66460> (<http://www.parliament.bg/bg/bills/ID/66460>)

Comments: Researcher: The 2017 budget approval was exceptional - because of the political crisis at the end of 2016 there was a gentlemen agreement between the biggest political parties to avoid amendments to the 2017 draft state budget. Thus, only around 20 proposals (mostly from small parties) were made (but some of them were quite large, costing billions) - most were rejected with exception of several more technical changes. Amendments to 38 different texts were made, but more than 30 were rejected. <http://parliament.bg/bg/parliamentarycommittees/members/2330...> (<http://parliament.bg/bg/parliamentarycommittees/members/2330/reports/ID/6547>) A year earlier the proposals for amendments to the 2016 draft state budget were almost 60 (changing 180 different texts). Many were approved (the budget committee approved 57 such amendments and rejected 123). <http://parliament.bg/bg/bills/ID/15590/> (<http://parliament.bg/bg/bills/ID/15590/>)

Government Reviewer

Opinion: Agree with Comments

Comments: The draft budget act folder in the Parliament shows that some of the proposals for amendments made by members of the Parliament are adopted. <http://www.parliament.bg/bg/bills/ID/15590> (<http://www.parliament.bg/bg/bills/ID/15590>); <http://www.parliament.bg/bg/bills/ID/66460> (<http://www.parliament.bg/bg/bills/ID/66460>)

Peer Reviewer

Opinion: Agree

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The EBP was submitted to the parliament on 31 October 2016. Report before first reading - of the Parliament's budget committee, 15 November 2016 <http://parliament.bg/bg/parliamentarycommittees/members/2330...> (<http://parliament.bg/bg/parliamentarycommittees/members/2330/reports/ID/6500>) Second reading - Report of the Parliament's budget committee on the 2016 Draft Budget Law - published on 29 November 2016 <http://parliament.bg/bg/parliamentarycommittees/members/2330...> (<http://parliament.bg/bg/parliamentarycommittees/members/2330/reports/ID/6547>) It should be noted that the second reading report of the budget committee is not analytical - the committee discusses all texts in the budget draft as well as all proposed amendments and recommends what to be supported and what should not be supported. Recommendations are approved by the committee by voting.

Comments: Researcher: In 2015 there was more than 1 month, but in 2016 - less than 1 month.

Government Reviewer

Opinion: Agree with Comments

Comments: The Executive's Budget Proposal was submitted to the Parliament on 31 October 2016. Report of the Parliament's Finance and Budget committee for the first reading of the draft State Budget Act for 2017 was published on 15 November 2016

<http://parliament.bg/bg/parliamentarycommittees/members/2330...>

(<http://parliament.bg/bg/parliamentarycommittees/members/2330/reports/ID/6500>) Report of the Parliament's Finance and Budget committee for the second reading of the draft State Budget Act for 2017 was published on 30 November 2016

<http://parliament.bg/bg/parliamentarycommittees/members/2330...>

(<http://parliament.bg/bg/parliamentarycommittees/members/2330/reports/ID/6547>) It should be noted that the Report of the Parliament's Finance and Budget committee for the second reading of the draft State Budget Act is not analytical. The committee members discuss text by text the draft State Budget Act as well as all the proposed amendments and recommends which texts and amendments should be supported by the rest of the members of Parliament. Recommendations are approved by committee voting.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The time between 31 October and 15 November is less than one month.

Researcher response: We agree with the Peer Reviewer. Response changed from "a" to "b."

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: All parliament committees discuss the budget law and publish report before first reading. Reports are usually published within 2 weeks after the EBP was sent to the parliament.

Government Reviewer

Opinion: Agree with Comments

Comments: All parliament committees discuss the spending in the Executive's Budget Proposal in their relevant sector and publish report before first reading of the draft State Budget Act. Reports are usually published within 2 weeks after the Executive's Budget Proposal was submitted to the Parliament. <http://www.parliament.bg/bg/bills/ID/66460> (<http://www.parliament.bg/bg/bills/ID/66460>)

Peer Reviewer

Opinion: Agree

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: No such practice.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Under art. 27 of the Rules of Organisation and Procedure of the National Assembly, In the course of the last hour and a half of the meetings of the Finance and Budget Committee, on the first Wednesday and Thursday of each month, members of the Finance and Budget Committee may pose questions to the Minister of Finance regarding the the in-year implementation of the Enacted Budget. During the meeting a verbatim reports are recorded. <http://www.parliament.bg/bg/parliamentarycommittees/members/...> (<http://www.parliament.bg/bg/parliamentarycommittees/members/2330/steno/ID/4269>)

Peer Reviewer

Opinion: Agree

Researcher response: The answer has been changed from "d" to "b" - as the committee hearing mentioned by the Government Reviewer is the only record available for such discussion during the year.

115: Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.

- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Public Finance Law, article 109-112 <http://www.minfin.bg/document/18172:7> (<http://www.minfin.bg/document/18172:7>)

Comments: Researcher: In art. 113 there is an exception for the budget of the Parliament and the Court System - the government cannot shift funds from their budget to other institutions (but can give them more funds - which happens often).

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

116: Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: art. 26 of the Public Finance Law <http://www.minfin.bg/document/18172:3> (<http://www.minfin.bg/document/18172:3>)

Comments: Researcher: art. 26 of the Public Finance Law

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No such requirement.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n.a.

Comments: Researcher: There is no evidence of a hearing/discussion in any of the committees of the parliament. By law, the SAI is obliged to send its audit report to the National Assembly; the legislature can review and discuss at its own discretion.

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The Finance and Budget Committee examines the Audit Report on the annual budget produced by the Supreme Audit Institution. Under art. 139 (2) of the Public Finance Act the Parliament adopts by a decision the report on the implementation of the state budget not later than 31 December of the year, following the reported year.

Peer Reviewer

Opinion: Agree

Researcher response: We acknowledge the Government Reviewer's comment, but the reviewer did not provide any evidence to support the different answer. In addition, we found no evidence of a committee hearing on the Audit Report. The response remains unchanged.

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Art 17 SAI Act <http://www.bulnao.government.bg/bg/articles/zakon-za-smetnat...> (<http://www.bulnao.government.bg/bg/articles/zakon-za-smetnata-palata-876>) Decision of the 43rd National Assembly on the rules and procedures and on the public hearings <http://www.parliament.bg/bg/decision/ID/15264/> (<http://www.parliament.bg/bg/decision/ID/15264/>) Decision of the 43rd National Assembly appointing head of the SAI <http://www.parliament.bg/bg/decision/ID/15303/> (<http://www.parliament.bg/bg/decision/ID/15303/>)

Comments: Researcher: "Art. 17. (1) The National Assembly shall elect a Chairman of the National Audit Office three months before the expiry of the term of office of the acting President."

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Art 19 of the SAI Act <http://www.bulnao.government.bg/bg/articles/zakon-za-smetnat...> (<http://www.bulnao.government.bg/bg/articles/zakon-za-smetnata-palata-876>)

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree**121: Who determines the budget of the Supreme Audit Institution (SAI)?**

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** Art 11 of the SAI Act <http://www.bulnao.government.bg/bg/articles/zakon-za-smetnat...>
(<http://www.bulnao.government.bg/bg/articles/zakon-za-smetnata-palata-876>)**Comments:** Researcher: There are no official record of SAI complaint about insufficient fund; other independent institutions (e.g. the judiciary, the Commission on Energy Regulation, the Financial Supervision Commission, all with their own budgets voted by the Parliament) have written positions demanding more funds; the SAI completes the entire audit program that covers the requirements of the Law on SAI with no delays; there is no shortage of personnel or any signal that auditors are underpaid compared to similar jobs.**Government Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree**122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?**

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** Art 6, Art 7, Art 38 of the SAI Act, <http://www.bulnao.government.bg/bg/articles/zakon-za-smetnat...>
(<http://www.bulnao.government.bg/bg/articles/zakon-za-smetnata-palata-876>)**Government Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree**123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?**

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** Statutes of the internal audit unit http://www.bulnao.government.bg/files/_bg/Audit_Charter_2011...
(http://www.bulnao.government.bg/files/_bg/Audit_Charter_2011.doc)

Comments: Researcher: The last report of the internal audit unit refers to 2013: Annual report on the state of the financial management and control and internal audit of the National Audit Office for 2013 <http://www.bulnao.government.bg/bg/articles/download/7355/do...>
(<http://www.bulnao.government.bg/bg/articles/download/7355/doklad-sfuk-2013.doc>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget and finance committee, 21 July 2016, Audit of Sofia Airport, chairman and deputy-chairman <http://www.parliament.bg/bg/parliamentarycommittees/members/...>
(<http://www.parliament.bg/bg/parliamentarycommittees/members/2330/steno/ID/4317/>) Budget and finance committee, 16 June 2016, draft law on confiscation of assets acquired through illegal activities, chairman and head of directorates, <http://www.parliament.bg/bg/parliamentarycommittees/members/...>
(<http://www.parliament.bg/bg/parliamentarycommittees/members/2330/steno/ID/4308/>) Budget and finance committee, economic policy committee (joint session) 12 November 2015, EBP 2016 hearings, chairman and deputy chairman, <http://www.parliament.bg/bg/parliamentarycommittees/members/...>
(<http://www.parliament.bg/bg/parliamentarycommittees/members/2330/steno/ID/3993/>)

Comments: Researcher: In one of the hearings the chairman of the SAI was active participant in the discussion, in the other he was just attending

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: In addition: <http://www.parliament.bg/bg/bills/ID/15541/> (<http://www.parliament.bg/bg/bills/ID/15541/>)

Peer Reviewer

Opinion: Agree

Researcher response: During the discussion of the audit in question, mentioned by the Government Reviewer, there was no testimony given by a representative of the SAI, although one was present at the hearings: <http://www.parliament.bg/bg/archive/51/3/2330/steno/ID/3805>
(<http://www.parliament.bg/bg/archive/51/3/2330/steno/ID/3805>)

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Law on normative acts, Art 26 - the administrative body that drafts a normative act should publish it on the internet and establish mechanism public consultation. <http://www.lex.bg/laws/ldoc/2127837184> (<http://www.lex.bg/laws/ldoc/2127837184>) Ministry of Finance publishes its draft documents (including documents related to budget formulation and tax amendment laws) on a dedicated page for drafts. Art 3 of the bylaws of the National Council for Tri-partite Cooperation (a body established by art. 3a of the Labor Code) states that the Council should discuss budget policy matters. <http://www.lex.bg/laws/ldoc/-12291072> (<http://www.lex.bg/laws/ldoc/-12291072>) It happens before the executive sends the EBP to the legislature. In 2016, the discussion at the Council was held 28 October. The Council of Ministers maintains a dedicated portal www.strategy.bg (<http://www.strategy.bg>) where all new strategic documents are published and feedback is collected. Publication for consultation of the Mid-term Budget Forecast 2017-2019 in April (Pre-budget statement): <http://www.minfin.bg/bg/page/996?id=66>
(<http://www.minfin.bg/bg/page/996?id=66>) Publication for consultation of the Executive Budget Proposal 2017 and the updated Mid-term Budget Forecast 2017-2019 in October (<http://www.minfin.bg/bg/page/993?id=101> (<http://www.minfin.bg/bg/page/993?id=101>))

Comments: Researcher: We chose (c) as consultation process, although entirely open and formal, provides extremely short time - 9 days for feedback on the PBS in April and 2 days on the EBP in October. The National Tri-partite Council received the EBP and provided only 48 hours for business

organizations and labor unions to prepare for the discussion.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: No special provisions

Comments: Researcher: There are no special provisions; any NGO can participate by sending comments and suggestion on an equal footing.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

Answer: a. (100)

Sources: Both PBS and EBP which are published on the internet prior to submission and the public can send opinion, comments and recommendations cover all of the listed topics.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IBP comment: IBP revised score to "c" based on cross-country consistency.

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: n.a.

Comments: Researcher: No mechanism is formally established. A couple of years ago, the Ministry of Finance used to hold meetings with economic think-tanks (pre-selected, not open to everyone) mid-year and have a discussion on macroeconomic developments and budget implementation; this practice was abolished.

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The draft acts for providing additional funds to the budgets of first-level spending units in the process of budget implementation are published on the public consultations portal: www.strategy.bg (<http://www.strategy.bg>) Draft Decree of the Council of Ministers for approval of additional transfers on the budgets of the municipalities for financial support of the activity of out-of-school pedagogic institutions in the system of national education in 2016 проект на Постановление на Министерския съвет за одобряване на допълнителни трансфери по бюджетите на общините за финансово подпомагане на дейността на извънучилищните педагогически учреждения в системата на народната просвета през 2016 г. <http://www.strategy.bg/PublicConsultations/View.aspx?lang=bg...> (<http://www.strategy.bg/PublicConsultations/View.aspx?lang=bg-BG&Id=2016>)

Peer Reviewer

Opinion: Agree

Researcher response: We partially agree with the Government Reviewer (GR). The source quoted by the GR (www.strategy.bg (<http://www.strategy.bg>)) is not a mechanism primarily aimed at budget issues. It is a centralized portal for public consultations where the executive publishes mostly drafts of normative acts (laws and decrees by the Council of Ministers). Some budgetary changes, e.g. shifting of funds between administrative units to provide additional funds for some activity, require a decree by the Council of Ministers and some of them (including the one quoted by the GR) are placed for discussion on the www.strategy.bg (<http://www.strategy.bg>). However, not all of them are placed, and also other decisions related to shifting funds that require only MoF approval are not placed for discussion. Therefore, we suggest changing the answer from "d" to "c."

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: n/a

Comments: Researcher: see q128, no mechanism exists

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Concrete steps are taken to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget. Within the execution of the budget for some specific individuals participation is envisaged of NGOs and organizations of definite social groups. An example thereof is the Public Council for Distribution of Funds of the Centre "Fund for the Treatment of Children": <http://cfld-bg.com/en/public-council/> (<http://cfld-bg.com/en/public-council/>)

Peer Reviewer

Opinion: Agree

Researcher response: The source mentioned by the Government Reviewer appears to be referring to a sector-specific public council, which may fall under the question on line ministries, but would not support this question, because here we are looking at whether the central budget agency (MoF) has established participation mechanisms.

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services

3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: n/a

Comments: Researcher: The executive does not engage the public on the implementation of the budget

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: See the answer to question 128.

Peer Reviewer

Opinion: Agree

Researcher response: We agree with the recommendation of the Government Reviewer, and changed the response from "d" to "c."

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: c. (33)

Sources: Publication for consultation of the Mid-term Budget Forecast 2017-2019 in April (Pre-budget statement):

<http://www.minfin.bg/bg/page/996?id=66> (<http://www.minfin.bg/bg/page/996?id=66>) Publication for consultation of the Executive Budget Proposal 2017 and the updated Mid-term Budget Forecast 2017-2019 in October (<http://www.minfin.bg/bg/page/993?id=101>) (<http://www.minfin.bg/bg/page/993?id=101>)

Comments: Researcher: It is a one-off process of publication of drafts on a specific web-page with a form to provide feedback; after the consultation the opinions and suggestions are summarized and the summary is also published. There is no explanation of the process of the engagement, other than asking citizens and organizations to send their opinions and proposals.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.

- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The ministry of finance provides feedback (summary reports) on the inputs from the public and whether they are being taken into account in a dedicated subpage <http://www.minfin.bg/bg/page/11118> (<http://www.minfin.bg/bg/page/11118>). However, there is no report on the consultations related to the PBS and EBP.

Comments: Researcher: There are reports summarizing key results of consultations on some budget-related issued, e.g. amendments in tax laws found here: <http://www.minfin.bg/bg/page/11118> (<http://www.minfin.bg/bg/page/11118>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens’ inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: The executive does not use mechanisms to receive inputs from citizens on the implementation of the budget

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive’s Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive’s Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Decision of the Council of Ministers 56 on the budget procedure for 2017 <http://www.minfin.bg/document/17604:1> (<http://www.minfin.bg/document/17604:1>)

Comments: Researcher: There is a clear and detailed timetable for the formulation of the budget (i.e. budget calendar) but it does not incorporate public consultations in its timeframe and steps.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: There is no provision in laws or statutes that obliges line ministries to publish draft budgets for consultations.

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: With regard to administered expenditures (subsidies, transfers) some ministries within budgetary planning perform consultations with specific individuals or groups, mostly with regard to the amount of subsidies and transfers form their budgets for non-financial organizations and state enterprises.

Peer Reviewer

Opinion: Agree

Researcher response: Unfortunately, we found no public record of such discussions. Moreover, if such meetings are held, there is no record or minutes of the deliberations, or summary of the conclusions.

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Joint session Committee on budget and Finance, Committee on economic policy ad tourism 12 Nov 2015

<http://www.parliament.bg/bg/parliamentarycommittees/members/...>

(<http://www.parliament.bg/bg/parliamentarycommittees/members/2330/steno/ID/3993>)

Comments: Researcher: Only selected organizations are invited - in the 2015 committee hearing (re EBP 2016) these were labor unions and employers' associations.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Under art.29 of the Rules of Organisation and Procedure of the National Assembly the meetings of the standing committees (Finance and Budget Committee) are open. They may be streamed live on the website of the National Assembly. Under art. 30 of the Rules of Organisation and Procedure of the National Assembly citizens may attend Committee meetings in compliance with the National Assembly access policy and the rules of procedure of the relevant Committee. Representatives of trade unions, professional and industrial organisations may submit written opinions and, at their own initiative, attend Committee meetings, as well as participate in debates on legislative acts. Accredited reporters and other journalists also can attend the meetings of the Committee. The contributions from the public can be received in the Finance and Budget Committee in written by post or on the e-mail address: budget@parliament.bg (<mailto:budget@parliament.bg>).

Peer Reviewer

Opinion: Agree

Researcher response: The answer should remain "c" because: 1) the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone); 2) only industrial, professional organizations or labor unions are specifically invited; 3) it is up to individual members of the committee to invite citizens to testify; 4) even if citizens are invited (including journalists or NGOs), they do not testify; 5) anyone can send opinion using email - but this is true for any procedure in government; there is no public record of the opinions and statements sent to the committee, nor are there any discussions based on the documents sent by the general public

137: During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
d. (0) The requirements for a “c” response or above are not met.
e. Not applicable (please comment).

Answer: a. (100)

Sources: Joint session Committee on budget and Finance, Committee on economic policy ad tourism 12 Nov 2015

<http://www.parliament.bg/bg/parliamentarycommittees/members/...>

(<http://www.parliament.bg/bg/parliamentarycommittees/members/2330/steno/ID/3993>)

Comments: Researcher: We gave (a) as all topics are discussed. The hearing is an overall discussion on all budget priorities, macroeconomic forecasts, revenue and expenditure planning, public services, public debt etc. However, as only a few organizations are invited to participate, probably (a) is not applicable ...

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
d. (0) The requirements for a “c” response or above are not met.
e. Not applicable (please comment).

Answer: c. (33)

Sources: Joint session Committee on budget and Finance, Committee on economic policy ad tourism 12 Nov 2015

<http://www.parliament.bg/bg/parliamentarycommittees/members/...>

(<http://www.parliament.bg/bg/parliamentarycommittees/members/2330/steno/ID/3993>)

Comments: Researcher: The minutes from the hearing are published on the parliament's website. However, there is no account on whether suggestions are being taken into account. The procedure in 2016 (re EBP 2017) was identical, same agenda of the Committee on Budget and Finance:

<http://www.parliament.bg/bg/parliamentarycommittees/members/...>

(<http://www.parliament.bg/bg/parliamentarycommittees/members/2330/steno/ID/4418>)

<http://www.parliament.bg/bg/parliamentarycommittees/members/...>

(<http://www.parliament.bg/bg/parliamentarycommittees/members/2330/steno/ID/4449>)

Government Reviewer

Opinion: Agree with Comments

Comments: Under art.29 of the Rules of Organisation and Procedure of the National Assembly the meetings of the standing committees (Finance and Budget Committee) are open. They may be streamed live on the website of the National Assembly. In this respect citizens can have direct feedback whether their inputs have been accepted by the members of the parliament during legislative deliberations on the annual budget. In addition, for each meeting there is a verbatim record, that is public.

Peer Reviewer

Opinion: Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.

- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n.a.

Comments: Researcher: There are no hearings at a legislative committee level, on the Audit Report.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Under art.29 of the Rules of Organisation and Procedure of the National Assembly, the meetings of the standing committees (Finance and Budget Committee) are open. They may be streamed live on the website of the National Assembly. In this respect citizens can have direct feedback whether their inputs have been accepted by the members of the parliament during legislative deliberations on the annual budget. In addition, for each meeting there is a verbatim record, that is public. Under art. 30 of the Rules of Organisation and Procedure of the National Assembly, citizens may attend Committee meetings in compliance with the National Assembly access policy and the rules of procedure of the relevant Committee. Representatives of trade unions, professional and industrial organisations may submit written opinions and, at their own initiative, attend Committee meetings, as well as participate in debates on legislative acts. Accredited reporters and other journalists also can attend the meetings of the Committee. The contributions from the public can be received in the Finance and Budget Committee in written by post or on the e-mail address: budget@parliament.bg (mailto:budget@parliament.bg).

Peer Reviewer

Opinion: Agree

Researcher response: We found no evidence of a specific hearing at the Budget and Finance Committee on the Audit Report

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI’s audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Art 7 of the SAI Act (<http://www.bulnao.government.bg/bg/articles/zakon-za-smetnat...> (<http://www.bulnao.government.bg/bg/articles/zakon-za-smetnata-palata-876>)) defines that audits are conducted according to the annual audit program; there is no mechanism for the public to suggest issue/topics to be included.

Comments: Researcher: There is no formal mechanism according to legislation; also, there is no web platform or telephone line for inputs from the public

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens’ inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Art 7 of the SAI Act (<http://www.bulnao.government.bg/bg/articles/zakon-za-smetnat...> (<http://www.bulnao.government.bg/bg/articles/zakon-za-smetnata-palata-876>)) - no mechanism in place

Comments: Researcher: There is no mechanism for receiving inputs from the public; see q 140

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Chapter 5 of the SAI Act (<http://www.bulnao.government.bg/bg/articles/zakon-za-smetnat...>

(<http://www.bulnao.government.bg/bg/articles/zakon-za-smetnata-palata-876>)) defines the scope of audit investigations and collection of evidence

Comments: Researcher: No mechanism is provided. The SAI may request information and evidence from persons/entities related to the audited organization if illegal behavior is suspected or if their activity is related to the finance or assets of the audited organization.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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