

Bulgaria

Open Budget Index 2006



Open Budget Index Highlights

Bulgaria scores 47 percent out of a possible 100 percent on the *Open Budget Index 2006*. The *Index* evaluates the quantity of information provided to citizens in the seven key budget documents that all governments should make public during the course of the budget year. Bulgaria's performance indicates that the government provides citizens with **some information** on the central government's budget and financial activities, but that there is much room for improvement.

Public Availability of Key Budget Documents		
Budget Document	Availability	
Pre-Budget Statement		
Executive's Budget Proposal		
Citizens' Budget		
In-Year Reports		
Mid-Year Review		
Year-End Report		
Auditor's Report		
Available to the Public	Produced but for internal Use Only	Not Produced
		

The **executive's budget proposal** is one of the most important documents released during the budget year. Bulgaria's proposal provides some information to the public, scoring 45 percent out of a possible 100 percent of the information needed to present the public with a comprehensive picture of the government's financial activity. This suggests that there is substantial room for improvement.

Governments should report to citizens regularly during the budget year on their spending, revenue collection and borrowing with **in year reports**. Bulgaria provides excellent information in its in-year reports, but it would greatly strengthen public accountability by opening to the public its **mid-year review**. This document provides the public with updates on what can be expected for the second half of the budget year. A **year-end reports** by the executive is released in a timely manner, and contain the details needed to facilitate comparisons between enacted levels and actual outcomes. While Bulgaria does make its **audit report** public, it provides very scant information on whether the audit report's recommendations are successfully implemented.

Citizens require both access to information, and opportunities during the consideration of the budget to use that information, to ensure their informed participation in budget debates. Bulgaria's score on the *Open Budget Index* suggests that the public's access to information could be improved. The researcher also found that

opportunities for citizen participation could be increased. For example, the legislature does hold public hearings on the budget – but there are only a very limited number of hearings in which the public can participate.

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