Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country's key budget documents (i.e., Pre-Budget Statement, Executive's Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

### Table 1. Key Budget Documents

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Updated Medium Term Budget Forecast for</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Document</td>
<td>Title</td>
<td>Year</td>
<td>Date</td>
</tr>
<tr>
<td>---------------------------</td>
<td>-----------------------------------------------------------------------</td>
<td>--------</td>
<td>------------------</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Citizens Budget (for EBP or Enacted Budget)</td>
<td>Infobuleting Budget 2014 in brief Информационен бюлетин Бюджет 2014 накратко</td>
<td>2014</td>
<td>February 28, 2014</td>
</tr>
<tr>
<td>In-Year Report</td>
<td>Monthly bulletin on the state budget (incl. data files) Месечен бюлетин за изпълнението на бюджета</td>
<td>2014</td>
<td>March 31, 2014</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Monthly bulletin on state debt Месечен бюлетин държавен дълг</td>
<td>2014</td>
<td>March 31, 2014</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Quarterly report of budget execution (by administrative unit)</td>
<td>2014</td>
<td>May 18, 2014</td>
</tr>
</tbody>
</table>
Audit Report on the Execution of the State Budget for 2012 О Д И Т Е Н Д О К Л А Д за извършен одит на отчета за изпълнението на централния бюджет и на отчета за изпълнението на държавния бюджет на Република България за 2012 г.

| Audit Report | 2012 | November 28, 2013 |

**Sources:** Public Finance Law, enacted in 2013 - the underlying law for budget preparation and execution
https://www.minfin.bg/document/11533
Government Decision for the Budget Procedure for 2015
http://www.minfin.bg/document/13881.2
http://www.minfin.bg/bg/page/850 (source of enacted budget 2014)
http://www.minfin.bg/bg/page/828 (source of EBP 2014)
http://www.minfin.bg/bg/page/826 (source of mid-year review 2013)
http://www.minfin.bg/bg/page/690 (source of year-end report 2012)
http://www.minfin.bg/bg/statistics/12 (source of monthly bulletins on the budget execution)
http://www.minfin.bg/bg/statistics/1 (source of monthly bulletins on the state debt)

**Comments:** All documents are available online, in Bulgarian language.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** In addition, regarding the budget documents (category Additional in-year report), we would suggest for inclusion the daily information published on the website of the Ministry of Finance - structured in economic type and in separate first-level spending units for the payments through the System for Unified Budget Payments, the transfers/subsidies/temporary interest-free loans from the central budget to the municipalities and other payments. The first-level spending units included in the System for Unified Budget Payments, publish on their websites daily information on their payments and the payments of the second-level spending units structured in economic type. In addition to the Monthly bulletin on the state budget and the Quarterly report of budget execution we would also like to add that the Ministry of Finance publishes monthly statistical data on the cash execution of the consolidated fiscal programme as well as quarterly statistical data on the cash execution of the consolidated fiscal programme, on the size of the fiscal reserve, contingent liabilities, etc. We would also like to propose to attach the mid-year reports on the extent of execution of the policy areas and budget programmes of the first-level spending units which apply programme format of budgets. According to the provisions of the Public Finance Law (Chapter 9 - Ongoing monitoring and reporting of the consolidated fiscal programme) budget authorisers by delegation that apply a programme budget format shall submit a detailed report on the implementation of their programme budgets, on a six-month and year-end basis, to the Ministry of Finance, the National Assembly, and the National Audit Office. The reports referred to shall be published on the websites of the budget authorisers by delegation concerned. Example: Mid-year report on the extent of execution of the policy areas and budget programmes of the Ministry of Labour and Social Policy for 2013 http://www.mlsp.government.bg/bg/docs/OTCHET-DB-POLUGODIE-2013-site.doc

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**

We agree that a lot of in-year data is published and we have tried to include most of it (especially the key documents in accordance with
1. We have already included under "In-Year Report" not only the monthly budget, but also "data files" - and also in Table 2b we have provided the link not only to the bulletin, but also to the monthly statistical data on the cash execution of the consolidated fiscal programme. 2. Under "Additional in-year report" we have already included "Quarterly report of budget execution (by administrative unit)". However, we cannot provide all the links in Table 2b, as every ministry is publishing the reports on their own website (there are tens of different administrative units). The same is the problem with the daily spending data and the 6-months reports.

### Table 2a. Details about Availability

<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>Pre-Budget Statement</th>
<th>Executive's Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
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</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>

If available online, provide internet/URL address


Is it machine readable? [only for electronic copies]

- Yes
- No

Is there a "citizens version" of the budget document?

- Yes
- No

Sources: Law on access to public information [http://lex.bg/laws/lidoc/2134929408](http://lex.bg/laws/lidoc/2134929408) Ordinance of the Ministry of Finance 1472/29.11.2011
Comments: The Law on access to public information specifies that the access to information is free with a small charge that should recover the material expenses. The charges are set by the Ministry of Finance through an ordinance. The most common charges are as follows: - a CD - 0.5 lv (0.25 Euro cents) - paper copy - 0.09 lv per page (0.05 Euro cents per page)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: We would like to make the following remark: although in Table 2a (Details about availability) the given link to the Executive's Budget Proposal is to the website of the National Assembly, but in some of the questions the link given with regard to the Executive's Budget Proposal is to the website of the Ministry of Finance.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The website of the National Assembly provides the full set of documents concerning the Executive Budget Proposal, but most of the same documents are also published on the website of the Ministry of Finance.

Table 2b. Details about Availability

<table>
<thead>
<tr>
<th>Bulgaria</th>
<th>Budget Documents</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Tick box if answer to the questions is &quot;yes&quot;</td>
</tr>
<tr>
<td></td>
<td>In-Year Report</td>
</tr>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
</tr>
</tbody>
</table>
If available online, provide internet/URL address

|----------------------|----------------------------------------|----------------------------------------|---------------------------------------|--------------------------------------|-------------------------------------------------|

Is it machine readable? [only for electronic copies]

<table>
<thead>
<tr>
<th></th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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<tr>
<td>No</td>
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<td>Yes</td>
</tr>
<tr>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>

Is there a "citizens version" of the budget document?

<table>
<thead>
<tr>
<th></th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>No</td>
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<td>No</td>
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<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>

Sources: Law on access to public information http://lex.bg/laws/lodoc/2134929408 Ordinance of the Ministry of Finance 1472/29.11.2011 (on the charges for access to public information) http://dv.parliament.bg/DVWeb/showMaterialDV.jsp?idMat=59340

Comments: The Law on access to public information specifies that the access to information is free with a small charge that should recover the material expenses. The charges are set by the Ministry of Finance through an ordinance. The most common charges are as follows: - a CD - 0.5 lv (0.25 Euro cents) - paper copy - 0.09 lv per page (0.05 Euro cents per page)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Table 3. When Are the Key Budget Documents Made Available to the Public?

Bulgaria

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

<table>
<thead>
<tr>
<th></th>
<th>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</th>
<th>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</th>
<th>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</th>
<th>0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature</th>
</tr>
</thead>
</table>

Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

<table>
<thead>
<tr>
<th></th>
<th>100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature</th>
<th>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</th>
<th>33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature</th>
<th>0. Does not release to the public, or is released after the budget has been approved by the legislature</th>
</tr>
</thead>
</table>

Enacted Budget: When is the Enacted Budget made available to the public?
100. Two weeks or less after the budget has been enacted
67. Between two weeks and six weeks after the budget has been enacted
33. More than six weeks, but less than three months, after the budget has been enacted
0. Does not release to the public, or is released more than three months after the budget has been enacted

In-Year Report: When are In-Year Reports made available to the public?

100. At least every month, and within one month of the period covered
67. At least every quarter, and within three months of the period covered
33. At least semi-annually, and within three months of the period covered
0. Does not release to the public

Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

100. Six weeks or less after the mid-point
67. Nine weeks or less, but more than six weeks, after the mid-point
33. More than nine weeks, but less than three months, after the mid-point
0. Does not release to the public, or is released more than three months after the mid-point

Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

100. Six months or less after the end of the budget year
67. Nine months or less, but more than 6 months, after the end of the budget year
33. More than nine months, but within 12 months, after the end of the budget year
0. Does not release to the public, or is released more than 12 months after the end of the budget year

Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

100. Six months or less after the end of the budget year
67. 12 months or less, but more than 6 months, after the end of the budget year
33. More than 12 months, but within 18 months, after the end of the budget year
0. Does not release to the public, or is released more than 18 months after the end of the budget year


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Table 4. General Questions

Bulgaria
<table>
<thead>
<tr>
<th>Question</th>
<th>Yes/No</th>
<th>Additional Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is there a website or web portal for government fiscal information?</td>
<td>Yes</td>
<td>Ministry of Finance -</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>&quot;budget&quot; website</td>
</tr>
<tr>
<td></td>
<td></td>
<td><a href="http://www.minfin.bg/bg/page/4">http://www.minfin.bg/bg/page/4</a></td>
</tr>
<tr>
<td>Is there a law (or laws) guiding public financial management?</td>
<td>Yes</td>
<td>Public Finance Law</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td><a href="https://www.minfin.bg/document/11533">https://www.minfin.bg/document/11533</a></td>
</tr>
<tr>
<td></td>
<td></td>
<td>National Audit Office</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Act</td>
</tr>
<tr>
<td>Are there additional laws regulating:</td>
<td></td>
<td>Access to information</td>
</tr>
<tr>
<td>• Access to information?</td>
<td>Yes</td>
<td>Law</td>
</tr>
<tr>
<td>• Transparency?</td>
<td>No</td>
<td><a href="http://lex.bg/laws/ldoc/2134929408">http://lex.bg/laws/ldoc/2134929408</a></td>
</tr>
<tr>
<td>• Citizens participation?</td>
<td></td>
<td>Law on the Normative Acts</td>
</tr>
<tr>
<td></td>
<td></td>
<td><a href="http://www.lex.bg/bg/laws/ldoc/2127837184">http://www.lex.bg/bg/laws/ldoc/2127837184</a></td>
</tr>
</tbody>
</table>


**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

**Section 2. Comprehensiveness of the Executive's Budget Proposal**

001. 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. Yes, administrative units accounting for all expenditures are presented.

B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by administrative unit.
E. Not applicable/other (please comment).

Bulgaria

Score: 67


Comments: The total draft state budget spending for 2014 is BGN 20.4bn. There are three types of spending: 1) 9.7bn spending of the state budget - most, but not all, of this spending is classified by administrative unit (article 2-50 of the State Budget Draft Act 2014). 5.9bn is classified by administrative units while the other 3.8bn is not classified by unit (it is spent by the so-called central budget directly or distributed to administrative units throughout the budget year by government decision) 2) 9.8bn transfers to other institutions - there is a list in article 1 of the State Budget Draft Act 2014 3) 0.9bn contribution to the EU budget Thus, 3.8bn out of 20.4bn is not classified by administrative unit - that is, 18%.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, expenditures are presented by functional classification.

B. No, expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Bulgaria

Score: 100

Sources: Updated Medium Term Budget Forecast for 2014-2016, Figure, page 32 http://parliament.bg/bg/bills/ID/14643/

Comments: In the 2014 EBP, there is only one figure showing the amount and percentage share of each function. This is a clear deterioration compared to the 10-page table in the previous edition of the OBI.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
003. 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. Yes, the functional classification is compatible with international standards.

B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Bulgaria

B.

Score: 0

Sources: Updated Medium Term Budget Forecast for 2014-2016, Figure, page 32 http://parliament.bg/bg/bills/ID/14643/

Comments: 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 two are combined in the Bulgarian classification, while in COFOG they are independent (defense and public order are in the same category; environment and housing are also 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.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, expenditures are presented by economic classification.

B. No, expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Bulgaria

A.

Score: 100

005. 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. Yes, the economic classification is compatible with international standards.

B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Bulgaria

A. Score: 100

Sources: Updated Medium Term Budget Forecast for 2014-2016 Appendix 3, Consolidated Fiscal Programme, page 92
http://parliament.bg/bg/bills/ID/14643/

Comments: The economic classification is compatible with the international standards.

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

A. Yes, programs accounting for all expenditures are presented.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, programs accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by program.

E. Not applicable/other (please comment).

Bulgaria
B. Score: 67


**Comments:** In the 2014 EBP, there are 50 state institutions listed in Appendix 4 and 5 of the Updated Medium Term Budget Forecast for 2014-2016. Only 21 institutions prepared program budgets in 2014, including all ministries, the Parliament, the Council of Ministers and several agencies - however, these are the biggest institutions responsible for the bulk of the budget (i.e., more than 2/3 of the budget). However, one of the biggest spending units, the Agriculture Fund, did not prepare a program budget.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

**Question:** 007. 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.** Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

**B.** Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

**C.** Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

**D.** No, multi-year expenditure estimates are not presented by any expenditure classification.

**E.** Not applicable/other (please comment).

**Bulgaria**

B. Score: 67


**Comments:** There is no multi-year data for functional classification.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
008. 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. Yes, multi-year estimates for programs accounting for all expenditures are presented.
B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
D. No, multi-year estimates for programs are not presented.
E. Not applicable/other (please comment).

Bulgaria

Score: 67

Sources: Data for 2014-2016 are published in the Program-Oriented Budgets of Ministries for 2014, 30 October 2013
http://parliament.bg/bg/bills/ID/14643/

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

009. 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. Yes, individual sources of tax revenue accounting for all tax revenue are presented.
B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
D. No, individual sources of tax revenue are not presented.
E. Not applicable/other (please comment).

Bulgaria

Score: 67

Sources: http://parliament.bg/bg/bills/ID/14643/
In the Updated Medium Term Budget Forecast for 2014-2016 (Appendix 3) as well as in the State Budget Draft Act 2014 (article 1), all major tax revenues are identified. However, the data are too aggregated and not all taxes are identified individually by their source. There is no detailed data (except of the aggregate totals) on different excise taxes or social security taxes.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**010. 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. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

D. No, individual sources of non-tax revenue are not presented.

E. Not applicable/other (please comment).

**Bulgaria**

**Score:** 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 2014. [http://parliament.bg/bg/bills/ID/14643/](http://parliament.bg/bg/bills/ID/14643/) Aggregate data are available in the State Budget Draft Act and the Updated Medium Term Budget Forecast for 2014-2016 page 91, available at: [http://parliament.bg/bg/bills/ID/14643/](http://parliament.bg/bg/bills/ID/14643/)

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**011. 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. Yes, multi-year estimates of revenue are presented by category.
B. No, multi-year estimates of revenue are not presented by category.

C. Not applicable/other (please

Bulgaria

A.

Score: 100

Sources: Aggregate data are available in the Updated Medium Term Budget Forecast for 2014-2016 page 91, available at: http://parliament.bg/bg/bills/ID/14643/

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

012. 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. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

D. No, multi-year estimates for individual sources of revenue are not presented.

E. Not applicable/other (please comment).

Bulgaria

B.

Score: 67


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
013. 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. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Bulgaria

A. Score: 100

Sources: The amount of net new borrowing required during the budget year, as well as the interest payments on the outstanding debt for the budget year, is presented at the Updated Medium Term Budget Forecast for 2014-2016 - Appendix 3, Consolidated Fiscal Programme, page 92 [http://parliament.bg/bg/bills/ID/14643/](http://parliament.bg/bg/bills/ID/14643/).


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

014. 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. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
B. Yes, the core information is presented for the composition of the total debt outstanding.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total debt outstanding is not presented.
E. Not applicable/other (please comment).
Bulgaria

Score: 33

Sources: Updated Medium Term Budget Forecast for 2014-2016, part 8, Policy on Debt and Financing, pages 65-68
http://www.minfin.bg/document/13388:2

Comments: There is data for composition of the government debt in 2013, but not 2014.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: We would like to note that in the Actualized medium-term budget forecast for the period 2014-2016 (which is the motive of the Draft State Budget Law of the Republic of Bulgaria for 2014), the information is contained on pages 60-68 (not only 65-68 as is pointed). In the comment to the question, it is not correctly stated that the data for the state debt are presented only for 2013 - as is seen from the document information on the forecast expectations on the state and the dynamics of the state, debt is presented also for 2014.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The questions ask specifically about budget year data on core components - interest rates on the debt; maturity profile of the debt; and whether the debt is domestic or external. This data is available for the past - but not for the budget year. For example, the document explains that the government "plans to analyze all possible alternatives for debt financing", therefore it does not set the expected interest rates, maturity or whether the debt will be domestic or external. There is only estimate for the volume of debt, but not for its composition at the end of the budget year.

015. 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. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

Bulgaria

A.
Score: 100

Sources: Updated Medium Term Budget Forecast for 2014-2016, part 2: Macroeconomic perspectives for 2014-2016, p. 10
http://www.minfin.bg/document/13388:2
Comments: The forecast includes: - nominal GPD - real GDP growth - inflation rate in addition: - oil price changes - exchange rate - world economic growth - FDI inflow - current account - employment growth - rate of unemployment - composition of GDP growth - GDP deflator
The only indicator 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 current account and other indicators.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

016. 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. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to different macroeconomic assumptions is not presented.
E. Not applicable/other (please comment).

Bulgaria
D.

Score: 0

Sources: The Updated Medium Term Budget Forecast for 2014-2016, p. 23 lists several risks for the budget, but there is no sensitivity analysis. http://www.minfin.bg/document/13388:2

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: The Updated Medium Term Budget Forecast for 2014-2016 comprises limited discussion of possible risks to the budget. This, however, is quite incomplete and the author of the report rightly concludes that the information related to different macroeconomic assumptions is insufficient.
017. 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. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect expenditures is presented.

D. No, information that shows how new policy proposals affect expenditures is not presented.

E. Not applicable/other (please comment).

Bulgaria

A. Score: 100

Sources: Broad discussion is presented in sections starting on p. 15, p. 24 and p. 32 in the Updated Medium Term Budget Forecast for 2014-2016 http://www.minfin.bg/document/13388:2

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

018. 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. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

Bulgaria

A. Score: 100

Sources: A broad discussion on major tax law changes is presented in the section starting on p. 26 of Updated Medium Term Budget
019. 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. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Bulgaria

Score: 67


Comments: Only economic expenditures are presented for BY-1.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: We consider that information on the expenditure estimates for the year preceding the budget year (BY-1) is presented by all three expenditure classifications. The expenditure estimates by functional classification is contained in the Actualized medium-term budget forecast for the period 2014-2016 (on page 32 - Expenditure policies by main functions, including BY-1, Graph - Expenditures by functions in the consolidated fiscal programme for the period 2013-2014 as well as on page 20 - Graph - Expenditure structure by functions in the consolidated fiscal programme for the period 2013-2016. Regarding the expenditure classification by administrative unit the programme format of budgets of first-level spending units contain the distribution of expenditures by policy areas and budget programmes within the first-level spending unit for the period 2013-2016.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
We agree about the administrative classification - data is indeed available in the program budgets. We do not agree about the functional classification - see question 3 for details.

**020. 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. Yes, programs accounting for all expenditures are presented for BY-1.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

D. No, expenditures are not presented by program for BY-1.

E. Not applicable/other (please comment).

**Bulgaria**

B. Score: 67

**Sources:** Program-Oriented Budgets of Ministries for 2014, 30 October 2013 http://parliament.bg/bg/bills/ID/14643/

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**021. 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. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

**Bulgaria**

A. Score: 100

**Sources:** Updated Medium Term Budget Forecast for 2014-2016 Appendix 3, Consolidated Fiscal Programme http://parliament.bg/bg/bills/ID/14643/
022. 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. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Bulgaria

Score: 33


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

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

023. 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. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.
D. No, expenditures are not presented by program for BY-2 and prior years.
E. Not applicable/other (please

Bulgaria

Score: 0

Sources: Program-Oriented Budgets of Ministries for 2014, 30 October 2013 http://parliament.bg/bg/bills/ID/14643/

Comments: There are no BY-2 expenditures for programs.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Q24. 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. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all expenditures are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Bulgaria

A. Score: 100


Comments: "Отчет" means expenditures reported for the full year in 2012.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
025. 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. Yes, revenue estimates for BY-1 are presented by category.
B. No, revenue estimates for BY-1 are not presented by category.
C. Not applicable/other (please comment).

Bulgaria

A. Score: 100


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

026. 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. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
D. No, individual sources of revenue are not presented for BY-1.
E. Not applicable/other (please comment).

Bulgaria

B. Score: 67


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

027. 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. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Bulgaria

A. Score: 100

Sources: Updated Medium Term Budget Forecast for 2014-2016 Appendix 3, Consolidated Fiscal Programme
http://parliament.bg/bg/bills/ID/14643/

Comments: Here, "Програма" means "Programme" while "Проект" means "Draft". (So "Програма" is the updated forecast for current year, while "План" is the draft proposed for the next year.)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

028. 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. Yes, revenue estimates for BY-2 and prior years are presented by category.

B. No, revenue estimates for BY-2 and prior years are not presented by category.

C. Not applicable/other (please comment).

Bulgaria

A. Score: 100

Sources: See discussion on p. 73 in Updated Medium Term Budget Forecast for 2014-2016 ,Annex 3 on p. 91
http://www.minfin.bg/document/13388:2
029. 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. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
B. 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. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
D. No, individual sources of revenue are not presented for BY-2 and prior years.
E. Not applicable/other (please comment).

Bulgaria

B. Score: 67


030. 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. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all revenues are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Bulgaria
A. Yes, information beyond the core elements is presented for government debt.

B. Yes, the core information is presented for government debt.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to government debt is not presented.

E. Not applicable/other (please comment).

Bulgaria

B. Score: 67

Sources: Discussion after p 60 in the Updated Medium Term Budget Forecast for 2014-2016 http://www.minfin.bg/document/13388:2

Comments: Total expected debt at the end of 2013 is on p. 61, as well as internal and external debt. P. 92 has the interest paid and new net borrowing requirement for 2013. The interest rates of the debt instruments are on p. 63, as well as the maturity profile.
032. 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. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for government debt are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Bulgaria

A.

Score: 100


Comments: The document provides actual data until 30 June 2013, i.e. BY-1.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

033. 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. Yes, information beyond the core elements is presented for all extra-budgetary funds.
B. Yes, the core information is presented for all extra-budgetary funds.
C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
D. No, information related to extra-budgetary funds is not presented.
E. Not applicable/other (please comment).

Bulgaria

C.
Score: 33

Sources: The Public Finance Law (passed in 2013) closed all extrabudgetary accounts. Instead, two new accounts for EU funding were created - the EU funding account of the National Fund and the EU funding account of the Agriculture Fund. These are listed in the State Budget Draft Act 2014 - appendix 8 http://parliament.bg/bg/bills/ID/14643/ There is also the Account for CO2 Quota Sales. The spending and transfers of the three accounts are listed in Appendix 7 to the Updated Medium Term Budget Forecast for 2014-2016 - “Expenditure and/or transfers ceiling on the accounts for EU funding” http://parliament.bg/bg/bills/ID/14643/ Additionally, two state companies and their spending ceilings are listed in Appendix 8 to the Updated Medium Term Budget Forecast for 2014-2016 http://parliament.bg/bg/bills/ID/14643/ The revenues and spending of the EU funding account of the National Fund and the EU funding account of the Agriculture Fund, as well as a narrative discussion, is available in part 7 of the Updated Medium Term Budget Forecast for 2014-2016 http://parliament.bg/bg/bills/ID/14643/

Comments: Please see the file called “12-Pril-8-Law-S-ki za s-va ot EU-2014”. The first item in the list is “Account for the European Union funding of the State Fund”.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

034. 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. Yes, central government finances are presented on a consolidated basis.

B. No, central government finances are not presented on a consolidated basis.

C. Not applicable/other (please comment).

Bulgaria

A.

Score: 100

Sources: Updated Medium Term Budget Forecast for 2014-2016 Appendix 3, Consolidated Fiscal Programme http://parliament.bg/bg/bills/ID/14643/

Comments: On the revenue side, the EU funds are accounted for in the item “Foreign Aid”, while on the spending side they are classified in several items, mostly “Capital Expenditures” and “Subsidies”. Only the European Union direct subsidies for farmers are not included in the consolidated national budget. They are paid by the EU with the support of the Bulgarian administration (the Agriculture Fund).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all intergovernmental transfers are presented.
D. No, estimates of intergovernmental transfers are not presented.
E. Not applicable/other (please comment).

Bulgaria

A. Score: 100

Sources: The mechanism for defining transfers to the local authorities is part of the Draft Budget Law, Appendix 5. There is data for every delegated service and every municipality in Appendix 6. Data for all transfers to every municipality is available in the Draft Budget Law - Article 50. The Updated Medium Term Budget Forecast for 2014-2016 - part 6, pages 48-50, includes data tables and narrative discussion on local financing and fiscal decentralization.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

036. 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. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
D. 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).

Bulgaria

C. Score: 33
Sources: In the Social Ministry's program budget there is detailed information for social programs, programs for children, mothers, elderly etc. Program Budget, Ministry of Labour and Social Policy, 30 October 2013 - part of EBP http://www.parliament.bg/bg/bills/ID/14643/

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

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

037. 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. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all transfers to public corporations are presented.

D. No, estimates of transfers to public corporations are not presented.

E. Not applicable/other (please comment).

Bulgaria

A.

Score: 100

Sources: Draft Budget Act - article 1 - contains data for subsidies for all non-financial corporations, as well as lines for budget transfers to national TV, national radio, the Bulgarian News Agency, and the national company for strategic infrastructure. The Updated Medium Term Budget Forecast for 2014-2016 contains data for railway and postal subsidies (page 44), as well as subsidies for public hospitals and the National Electricity Company (page 39). Additional data and information is found in the draft program budgets, including narrative discussion (for example, in the transport ministry budget about the railways, and in the health budget about hospitals).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

038. 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. Yes, information beyond the core elements is presented for all quasi-fiscal activities.
B. Yes, the core information is presented for all quasi-fiscal activities.

C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

D. No, information related to quasi-fiscal activities is not presented.

E. Not applicable/other (please comment).

Bulgaria

D. Score: 0

Sources: There is no information about the subsidized lending for agriculture, the real cost of the electricity price cut that created fiscal deficits in the energy system, the number of companies whose tax dues were restructured and delayed, the lending of the state development bank, etc.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: Some information on quasi-fiscal activities is presented in the Actualized medium-term budget forecast for the period 2014-2016. For example, information on the total amount of the funds for the payment on the approved schemes for state support, for national additional payments per area, for tobacco, for animals and for specific support according to the priorities of the conducted state policy in the area of agriculture is given on page 43 in the Actualized medium-term budget forecast for the period 2014-2016. The amount of the subsidies for non-financial enterprises (such as the Bulgarian Railway Company and the Bulgarian Post Office Services) is given on page 44 of the Actualized medium-term budget forecast for the period 2014-2016.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
The activities mentioned by the government reviewer are not quasi-fiscal and as such they are already covered in other questions - for example, q.33 about agriculture and q.37 about railways.

039. 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. Yes, information beyond the core elements is presented for all financial assets.

B. Yes, the core information is presented for all financial assets.

C. Yes, information is presented, but it excludes some core elements or some financial assets.

D. No, information related to financial assets is not presented.

E. Not applicable/other (please comment).

Bulgaria

C.
Source: 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 Draft Budget Act. No other information is presented. For example, there is no information in the EBP about the government shares in companies.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

040. 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. Yes, information beyond the core elements is presented for all nonfinancial assets.
B. Yes, the core information is presented for all nonfinancial assets.
C. Yes, information is presented, but it excludes some nonfinancial assets.
D. No, information related to nonfinancial assets is not presented.
E. Not applicable/other (please comment).

Bulgaria
D.

Score: 0

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.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all expenditure arrears are presented.
D. No, estimates of expenditure arrears are not presented.

E. Not applicable/other (please comment).

Bulgaria

Score: 67

Sources: Annex 7 of the 2011 State Budget Draft Act lists the maximum allowed liabilities for all state institutions, including arrears. http://parliament.bg/bills/42/302-01-33.zip

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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042. 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. Yes, information beyond the core elements is presented for all contingent liabilities.

B. Yes, the core information is presented for all contingent liabilities.

C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

D. No, information related to contingent liabilities is not presented.

E. Not applicable/other (please comment).

Bulgaria

Score: 33

Sources: Information on the maximum allowed new guarantees and the concrete state guarantees on new loans for BY is presented in the State Budget Draft Act 2014 (art. 70-75, p. 83) http://parliament.bg/bills/42/302-01-33.zip The Updated Medium Term Budget Forecast for 2014-2016 presents information on the new guarantees and narrative discussion of the policy rationale. There is information on existing guarantees in the BY-1 (i.e. 2013).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
043. 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. 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. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Bulgaria

D.

Score: 0

Sources: Information is not presented.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

044. 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. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all sources of donor assistance are presented.

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).
Bulgaria

A.

Score: 100

Sources: Major donor funds are those from the EU. Narrative discussion is included after p. 47 of the Updated Medium Term Budget Forecast for 2014-2016 http://www.minfin.bg/document/13739:4 Also in Program-Oriented Budgets of Ministries for 2014-2016 for each individual ministry http://parliament.bg/bills/42/302-01-33.zip

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

045. 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. Yes, information beyond the core elements is presented for all tax expenditures.
B. Yes, the core information is presented for all tax expenditures.
C. Yes, information is presented, but it excludes some core elements or some tax expenditures.
D. No, information related to tax expenditures is not presented.
E. Not applicable/other (please comment).

Bulgaria

D.

Score: 0

Sources: Tax expenditure report for 2012, April 11 2014 - but is NOT PART OF EBP http://www.minfin.bg/bg/page/889

Comments: The Ministry of Finance started producing tax expenditure reports 3 years ago. The most recent was published in April 2014, but the information is about 2012. However, there is no tax expenditure data in the EBP, and no data for the budget year.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all earmarked revenues are presented.
D. No, estimates of earmarked revenues are not presented.
E. Not applicable/other (please comment).

Bulgaria

Score: 0

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

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

047. 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. 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. 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. 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. 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).

Bulgaria

Score: 67

Sources: There is information in the draft program budgets as well discussion in the Updated Medium Term Budget Forecast for 2014-
048. 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. 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. 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. 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. 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).

Bulgaria

Score: 67

Sources: There is information in the draft program budgets as well discussion in the Updated Medium Term Budget Forecast for 2014-2016 - Part 5.

049. 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. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

**Bulgaria**

**D.**

**Score:** 0

**Sources:** Program-Oriented Budgets of Ministries for 2014, 30 October 2013 http://parliament.bg/bg/bills/ID/14643/

**Comments:** There is information in the draft program budgets.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** c.

**Comments:** Although not all of the inputs are explicitly marked/identified as input indicators many of the program-oriented budgets of the first-level spending units contain such information. For example, the program budget of the Ministry of Labour and Social Policy contains information and registers on the number of registered unemployed persons, the announced free job positions on the primary labour market, number of signals for labour legislation violations.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**

We still believe that nonfinancial data on inputs to be acquired are not presented.

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050. 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. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on results are not presented.

E. Not applicable/other (please comment).

**Bulgaria**

**B.**

**Score:** 67

**Sources:** Program-Oriented Budgets of Ministries for 2014, 30 October 2013 http://parliament.bg/bg/bills/ID/14643/

**Comments:** There is information in the draft program budgets. Each indicator has the desired output per year.

**GOVERNMENT REVIEWER**
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, performance targets are assigned to all nonfinancial data on results.
B. Yes, performance targets are assigned to most nonfinancial data on results.
C. Yes, performance targets are assigned to some nonfinancial data on results.
D. 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).

Bulgaria

B.

Score: 67

Sources: Program-Oriented Budgets of Ministries for 2014, 30 October 2013 http://parliament.bg/bg/bills/ID/14643/

Comments: There is information in the draft program budgets. Each indicator has the desired output per year.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

052. 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. 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. 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. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
D. 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).

Bulgaria

A. Score: 100

Sources: Program Budget, Ministry of Labour and Social Policy, 30 October 2013 - part of EBP http://www.parliament.bg/bg/bills/ID/14643/

Comments: The 106-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. Additional details are added, e.g. on p 53 one can see the number of recipients of benefits, the amount of benefit by each type and the necessary total expenditures by type of benefit (which was not available in the Program Budget of the Ministry for 2011-2013).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

053. 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. Yes, a detailed timetable is released to the public.
B. Yes, a timetable is released, but some details are excluded.
C. Yes, a timetable is released, but it lacks important details.
D. No, a timetable is not issued to the public.
E. Not applicable/other (please comment).

Bulgaria

A. Score: 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. 57 on the budget procedure for 2015 - approved on 4 February 2014 http://www.minfin.bg/document/13881:2

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Section 3. Comprehensiveness of Other Key Budget Documents

054. 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. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

Bulgaria

B. Score: 67


Comments: "Таблица: Основни макроикономически показатели," (Table: Key macroeconomic indicators presents the indicators with explanations in the following pages.)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

055. 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. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
B. Yes, the core information is presented for the government's expenditure policies and priorities.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the government's expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

Bulgaria

A. Score: 100


Comments: Total expenditures are presented on page 80 by economic classification. The main policies for 2015 are presented in narrative form in pages 28 through 43. Part 5, pages 44 and 45, discusses the strategy of transfers to the municipalities.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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056. 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. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

B. Yes, the core information is presented for the government's revenue policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government's revenue policies and priorities is not presented.

E. Not applicable/other (please comment).

Bulgaria

A. Score: 100


Comments: Page 79 presents the revenue estimates for 2015, while pages 18 through 25 discuss how revenue is linked to the government's policies for 2015.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
057. 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. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Bulgaria

A.

Score: 100


Comments: The table on page 80 presents the net borrowing requirements and interest to be paid in 2015. On page 56 there is a chart showing the forecast of the debt outstanding for 2015 and 2016.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, multi-year expenditure estimates are presented.
B. No, multi-year expenditure estimates are not presented.
C. Not applicable/other (please comment).

Bulgaria

A.

Score: 100

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

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Bulgaria

B.

Score: 67

Sources: The Enacted Budget presents expenditure estimates by administrative (Articles 3-48, pages 3-35) and economic (Article 1 sect 2 on page 3) classification, but not functional. State Budget Act 2014 http://www.parliament.bg/bg/laws/ID/14643

060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Enacted Budget does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Bulgaria
B. Score: 67


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the Enacted Budget presents revenue estimates by category.
B. No, the Enacted Budget does not present revenue estimates by category.
C. Not applicable/other (please comment).

Bulgaria

A.

Score: 100


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Enacted Budget does not present individual sources of revenue.
E. Not applicable/other (please comment).

Bulgaria

B.
Score: 67

Sources: 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. State Budget Act 2014, Article 1 section 1 on page 3 http://www.parliament.bg/bg/laws/ID/14643

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

063. 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. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Bulgaria

A. Score: 100

Sources: the amount of net new borrowing required during the budget year - articles 67-74 the total debt outstanding at the end of the budget year - article 66 (debt ceiling) the interest payments on the outstanding debt for the budget year - article 1.2 State Budget Act 2014 http://www.parliament.bg/bg/laws/ID/14643

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

064. 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. The Citizens Budget provides information beyond the core elements.

B. The Citizens Budget provides the core information.

C. The Citizens Budget provides information, but it excludes some core elements.

D. The Citizens Budget is not published.

E. Not applicable/other (please comment).

**Bulgaria**

C.

Score: 33

**Sources:** Infobuleting Budget 2014 in brief [http://www.minfin.bg/document/14039:1](http://www.minfin.bg/document/14039:1)

**Comments:** While we are able to see the main policy initiatives, macroeconomic framework and total revenues, we can’t find the total expenditures or contact information for the Ministry.

**GOVERNMENT REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

### 065. How is the Citizens Budget disseminated to the public?

A. 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. 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. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

**Bulgaria**

C.

Score: 33


**GOVERNMENT REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**
066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

A. 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. 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. 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. 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).

Bulgaria

Score: 0


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

067. Are “citizens” versions of budget documents published throughout the budget process?

A. 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. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Bulgaria

C.
Score: 33

Sources: Citizen’s budget is produced only for the enacted budget. Infobulleting Budget 2014 in brief http://www.minfin.bg/document/14039:1

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.
E. Not applicable/other (please comment).

Bulgaria

Score: 67

Sources: All ministries and other first-level spending units report their budget execution quarterly by programs and economic classification. Monthly bulletin on the state budget provides data by economic classification. There is no data by functional classification.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
D. No, the In-Year Reports do not present actual expenditures by program.
Bulgaria

Score: 67

Sources: All ministries and other first-level spending units report their budget execution quarterly by programs and economic classification. [http://www.mrrb.government.bg/?controller=category&catid=15](http://www.mrrb.government.bg/?controller=category&catid=15)

Comments: The information is published on their respective websites.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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070. 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. Yes, comparisons are made for expenditures presented in the In-Year Reports.

B. No, comparisons are not made for expenditures presented in the In-Year Reports.

C. Not applicable/other (please comment).

Bulgaria

A.

Score: 100

Sources: Monthly bulletin on the state budget, page 4, 5 [http://www.minfin.bg/bg/statistics/12](http://www.minfin.bg/bg/statistics/12)

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

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?
A. Yes, In-Year Reports present actual revenue by category.

B. No, In-Year Reports do not present actual revenue by category.

C. Not applicable/other (please comment).

Bulgaria

A. Score: 100

Sources: Monthly bulletin on the state budget, page 3-5 http://www.minfin.bg/bg/statistics/12

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

D. No, In-Year Reports do not present individual sources of actual revenue.

E. Not applicable/other (please comment).

Bulgaria

A. Score: 100

Sources: Monthly bulletin on the state budget, page 3-9 http://www.minfin.bg/bg/statistics/12

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

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
073. 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. Yes, comparisons are made for revenues presented in the In-Year Reports.

B. No, comparisons are not made for revenues presented in the In-Year Reports.

C. Not applicable/other (please comment).

Bulgaria

A. Score: 100

Sources: Monthly bulletin on the state budget, page 3-9 [http://www.minfin.bg/bg/statistics/12](http://www.minfin/bg/bg/statistics/12)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

074. 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. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Bulgaria

A. Score: 100


Comments: In addition to see interest payments, we are able to see the total debt stock by internal and domestic debt, and net borrowing requirement.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: We would suggest that the Annual Review of Government Debt (http://www.minfin.bg/bg/statistics/2 and http://www.minfin.bg/en/statistics/2#2014) which contains detailed information on the size, structure (interest, currency, maturity, by creditors and instruments), service and dynamics of the state debt as well as analytical information on the main parameters of the Bulgarian economy in the corresponding budget year be also included.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

---

075. 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. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

B. Yes, the core information is presented for the composition of the total actual debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

Bulgaria

A.

Score: 100

Sources: Monthly bulletin on state debt http://www.minfin.bg/bg/statistics/1

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: We would suggest that the Annual Review of Government Debt (http://www.minfin.bg/bg/statistics/2 and http://www.minfin.bg/en/statistics/2#2014) which contains detailed information on the size, structure (interest, currency, maturity, by creditors and instruments), service and dynamics of the state debt as well as analytical information on the main parameters of the Bulgarian economy in the corresponding budget year be also included.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

---

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

A. 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. 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. 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. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Bulgaria

B. Score: 67

Sources: There is updated forecast for GDP growth and inflation, as well as extensive discussion of economic developments - but numbers on nominal GDP or interest rates are not stated explicitly (readers are referred to another document - on the spring macroeconomic forecast, published months earlier). Report on the execution of the consolidated budget program till 30 June 2013, pages 11-13
http://www.minfin.bg/document/13778:3

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

Bulgaria

D. Score: 0

Sources: There is a narrative discussion about the proposed change in the 2013 budget law, but not updated data on revenues and spending. Report on the execution of the consolidated budget program till 30 June 2013 http://www.minfin.bg/document/13778:3

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
<table>
<thead>
<tr>
<th>Opinion: Yes, I agree with the score and have no comments to add.</th>
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<tr>
<th>078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?</th>
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</table>

<table>
<thead>
<tr>
<th>A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).</th>
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<tbody>
<tr>
<td>B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.</td>
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<tr>
<td>C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.</td>
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<tr>
<td>D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.</td>
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<tr>
<td>E. Not applicable/other (please comment).</td>
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</tbody>
</table>

**Bulgaria**

<table>
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<th>B.</th>
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</table>

| Score: 67 |


**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** According to the provisions of the Public Finance Law (Chapter 9 - Ongoing monitoring and reporting of the consolidated fiscal programme) budget authorizers by delegation that apply a programme budget format shall submit a detailed report on the implementation of their programme budgets, on a six-month and year-end basis, to the Ministry of Finance, the National Assembly, and the National Audit Office. The reports referred to shall be published on the websites of the budget authorizers by delegation concerned. Example: Mid-year report on the extent of execution of the policy areas and budget programmes of the Ministry of labour and social policy for 2013 [http://www.mlsp.gov.bg/bg/docs/OTCHET-DB-POLUGODIE-2013-site.doc](http://www.mlsp.gov.bg/bg/docs/OTCHET-DB-POLUGODIE-2013-site.doc)

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**

That is correct - first-level spending units (ministries) are required to present such reports. However, not all spending goes through such units. Also, these reports are to be found on separate web pages, they are not presented as part of the mid-year review. The answer remains B.

<table>
<thead>
<tr>
<th>079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?</th>
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</table>

| A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures. |

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B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).

**Bulgaria**

D. Score: 0

**Sources:** Report on the execution of the consolidated budget program till 30 June 2013 [http://www.minfin.bg/document/13778:3](http://www.minfin.bg/document/13778:3)

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** b.

**Comments:** According to the provisions of the Public Finance Law (Chapter 9 - Ongoing monitoring and reporting of the consolidated fiscal programme) budget authorizers by delegation that apply a programme budget format shall submit a detailed report on the implementation of their programme budgets, on a six-month and year-end basis, to the Ministry of Finance, the National Assembly, and the National Audit Office. The reports referred to shall be published on the websites of the budget authorizers by delegation concerned. Example: Mid-year report on the extent of execution of the policy areas and budget programmes of the Ministry of labour and social policy for 2013 [http://www.mlsp.government.bg/bg/docs/OTCHET-DB-POLUGODIE-2013-site.doc](http://www.mlsp.government.bg/bg/docs/OTCHET-DB-POLUGODIE-2013-site.doc)

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER'S RESPONSE**

That is correct - first-level spending units (ministries) are required to present such reports. However, not all spending goes through such units. Also, these reports are to be found on separate web pages, they are not presented as part of the mid-year review. The answer remains D.

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

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

**Bulgaria**

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

A. Yes, the Mid-Year Review presents revenue estimates by category.

B. No, the Mid-Year Review does not present revenue estimates by category.

C. Not applicable/other (please comment).

Bulgaria

A.

Score: 100

082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Mid-Year Review does not present individual sources of revenue.

E. Not applicable/other (please comment).

Bulgaria

B.
083. 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. 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. 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. 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. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

Bulgaria

D.

Score: 0

Sources: Only the expected deficit as % of GDP is updated (page 14), but not the debt levels or issuance. Report on the execution of the consolidated budget program till 30 June 2013 http://www.minfin.bg/document/13778:3

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: We would like to note that the expected deficit as a percentage of GDP is presented on page 18. Detailed report information on the state debt is contained on page 39 - Execution of the indicators on the financing part on the consolidated fiscal programme till 30.06.2013.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The Mid-year review presents information on the debt issuance and dynamics for the first six months; however, it does not contain an update for the remaining time until year-end, i.e. if the necessary new issues should be increased/decreased, what will happen to interest rates, etc. The answer remains D.
084. 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. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
B. 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. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
E. Not applicable/other (please comment).

Bulgaria

B. Score: 67


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).

Bulgaria

A. Score: 100

086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Year-End Report does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Bulgaria

Score: 67


087. 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. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
B. 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. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
E. Not applicable/other (please comment).

Bulgaria
088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.
B. No, the Year-End Report does not present revenue estimates by category.
C. Not applicable/other (please comment).

Bulgaria

089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Year-End Report does not present individual sources of revenue.
E. Not applicable/other (please comment).
090. 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. 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. 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. 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. 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).

Bulgaria

C.

Score: 33


Comments: We are able to see external and internal debt, interest paid, but we can’t see the rest of the information in the document.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: As is seen from the pointed in the comments “Report on the Execution of the State Budget of the Republic of Bulgaria for 2012” on pages 106-112 and 144-148 thorough and detailed report information on the state of the state and state-guaranteed debt is presented and comparative information related to the set projections is pointed out. Except the Annual Review of the State Debt above which is publicly available adhering to the provision of Article 139, par. 1, p. 1 from the Public Finance Act during the discussion of the Report on the Execution of the State Budget in the National Assembly the minister of finance also presents an Annual Report on the State of the State Debt.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
It is true that the MoF publishes both monthly and annual reports on the State Debt, but the question refers to the Year-end report; moreover, it is important to have the discussion on public debt issues in relation to the budget, and not as a separate statistics. The answer remains C.

091. 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. 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. 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, but a narrative discussion is not included.
C. 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. 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).

Bulgaria

B. Score: 67


Comments: We see all the macroeconomic indicators of the core information except interest rates.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. 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. 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. 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. 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).

Bulgaria

D.

Score: 0


GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Although not all of the inputs are explicitly marked/identified as input indicators many of the reports for the execution of the policy areas and budget programmes of the first-level spending units contain such information. For example, the report for the execution of the policy areas and budget programmes of the Ministry of labour and social policy contains information and registers on the number of registered unemployed persons, the announced free job positions on the primary labour market, number of signals for labour legislation violations. http://www.mlsp.government.bg/bg/docs/OTCHET-MLSP%202013.doc

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The answer refers to the Year-End report, not to individual reports by each spending unit if there are ones. The answer remains D.

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

A. 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. 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. 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. 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).

Bulgaria

C.
Score: 33


Comments: In the annexes, see for example file "Приложение 3-2012.doc" which is in fact report on the execution of program budgets by units. In the text one can find an extensive discussion on non-financial data on results. See e.g. on p 21, the Ministry of Justice presents a table with planned and actual non-financial indicators for the reporting year.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: Estimates of the differences between the original estimates of non-financial data on results and the actual outcome are presented in the Year-End Reports on the extent of execution of the policy areas and budget programmes of the first-level spending units which apply programme format of budgets (for example, the Year-End Report on the extent of execution of the policy areas and budget programmes of the Ministry of labour and social policy - http://www.mlsp.government.bg/bg/docs/OTCHET-MLSP%202013.doc).

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The answer given refers to the Year_end report and the annexes attached to it. It is true that some departments publish on their own more details, but this is not what the question is asking. To suggest otherwise, it would mean that IBP is evaluating the transparency of government institutions as a whole, which is a much larger task. The answer remains C.

094. 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. 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. 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. 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. 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).

Bulgaria

C.

Score: 33

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: Estimates of the differences between the enacted level for all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented in the Year-End Report on the extent of execution of the policy areas and budget programmes of the Ministry of labour and social policy - http://www.mlsp.government.bg/bg/docs/OTCHET-MLSP%202013.doc).

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The mentioned report includes programs financed by the Ministry of Labour. First, it lacks narrative discussion on why there are differences between plan and actual. Second, there are other spending programs - e.g. social security within National Social Security Institute - which are not discussed here. Finally, the question relates to the Year-End report on the execution of the budget - and this report lacks detail. Therefore the answer was 'c'

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

A. 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. 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. 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. 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).

Bulgaria
A.
Score: 100


Comments: The year-end report includes discussion on the execution of extra-budgetary funds on the pages 135-143

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

C. Not applicable/other (please comment).

**Bulgaria**

B. Score: 0


**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** A consolidated financial statement is not prepared but all first-level spending units prepare financial statements which are part of their year-end reports on the execution of their budget and they are published on their websites. For example, you can see the balance sheet of the Ministry of labour and social policy for 2013 and the cash flow report of the Ministry of labour and social policy for 2013: [http://www.mlsp.government.bg/bg/docs/balansi_2013.zip](http://www.mlsp.government.bg/bg/docs/balansi_2013.zip), [http://www.mlsp.government.bg/bg/docs/otcheti_za_kasovo_izpalnenie_2013.zip](http://www.mlsp.government.bg/bg/docs/otcheti_za_kasovo_izpalnenie_2013.zip)

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER'S RESPONSE**

Yes, spending units are obliged to publish their own statements. But it requires a great amount of effort to find them; moreover, some institutions do not publish such statements so not all expenditures in the consolidated budget are covered. Besides, the question suggests that such statement should accompany the Year-End report, or be in some form a consolidated statement published elsewhere - and there is no such thing. The answer remains B.

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

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

B. The SAI has conducted two of the three types of audits, and made them available to the public.

C. The SAI has conducted one of the three types of audits, and made them available to the public.

D. 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).

**Bulgaria**

A.
Score: 100

Sources: Law on the SAI, art. 12 [http://www.bulnao.government.bg/bg/articles/zakon-za-smetnata-palata-876](http://www.bulnao.government.bg/bg/articles/zakon-za-smetnata-palata-876) Financial audits: [http://www.bulnao.government.bg/bg/search?q=%D1%84%D0%B8%D0%B2%D0%BE%D0%B0&article_id=127&file_category_id=&file_type_id=1&date_from=&date_to=](http://www.bulnao.government.bg/bg/search?q=%D1%84%D0%B8%D0%B2%D0%BE%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=](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=](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=)

Comments: The website of Bulgarian SAI provides a comprehensive database with access to all three types of reports.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. All expenditures within the SAI’s mandate have been audited.
B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI’s mandate have been audited.
C. Expenditures representing less than two-thirds of expenditures within the SAI’s mandate have been audited.
D. No expenditures have been audited.
E. Not applicable/other (please comment).

Bulgaria

B.

Score: 67


Comments: As seen in the program, all ministries, about 2/3 of the municipalities and various public agencies, as well as public universities are included in the audit program.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: According to the National Audit Office Act in force all included in its mandate expenditures and extra-budgetary funds are annually audited.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
According to the SAI Act of 2010, not all municipal budgets were audited (only municipalities with expenditures exceeding BGN 10 mln); the Act was repealed in April 2014, and all municipalities were included. In end-January of 2015 the Act was amended again and from now on, the BGN 10 mil applies again.

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

- **A.** All extra-budgetary funds within the SAI’s mandate have been audited.
- **B.** 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.** 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.** No extra-budgetary funds have been audited.
- **E.** Not applicable/other (please comment).

**Bulgaria**

**Score:** 33


**Comments:** One of the biggest extra budgetary fund is included in the audit program (Agriculture Fund), while the National Fund that distributes EU-funds is not included.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** According to the National Audit Office Act in force all included in its mandate expenditures and extra-budgetary funds are annually audited.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**

The National Fund that distributes EU-funds is not included in the annual audit program for 2014 therefore the answer remains C.

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

- **A.** Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report’s content.
- **B.** No, the annual Audit Report(s) does not include an executive summary.
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. Yes, the executive reports publicly on what steps it has taken to address audit findings.
B. Yes, the executive reports publicly on most audit findings.
C. Yes, the executive reports publicly on some audit findings.
D. No, the executive does not report on steps it has taken to address audit findings.
E. Not applicable/other (please comment).

Bulgaria

D. Score: 0

Sources: n.a.

Comments: Reports by the executive on budget (execution or plan) do not discuss recommendation of the SAI

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

B. Yes, the SAI or legislature reports publicly on most audit recommendations.

C. Yes, the SAI or legislature reports publicly on some audit recommendations.

D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

E. Not applicable/other (please comment).

Bulgaria

C. Score: 33

Sources: Full list of audit reports by SAI [http://www.bulnao.government.bg/bg/articles/dokladi-128]

Comments: The SAI or the legislature do not publish reports on the progress of the executive to fulfill recommendations related to the state budget. However, reports on audits of separate administrative units typically include a section discussing actions taken to address recommendations. There are reports on the steps taken to address recommendations in some of the audited institutions: [http://www.bulnao.government.bg/bg/articles/izpylnenie-na-preporykite-obshtini-135]

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Bulgaria

D. Score: 0
Sources: The structure of the administration does not include a specialized budget analysis unit:
http://www.parliament.bg/bg/parliamentaryadministration

Comments: The Finance and Budget Committee has several paid staff members. However, these are in most cases lawyers who take care of legal phrasing rather than economic research and analysis. The committee may hire part-time researchers, but it rarely does, as of June 2014 there are only 2 experts on their list.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

104. Does the legislature debate budget policy prior to the tabling of the Executive’s Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Bulgaria

D.

Score: 0

Sources: Full list of hearings for 2013 of the Finance and Budget Committee
http://www.parliament.bg/bg/parliamentarycommittees/members/2066/steno

Comments: The government as per budget procedure sends a preliminary draft in June to the parliament; however, no hearings and discussions are held.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?
A. Yes, the executive holds consultations with a wide range of legislators.

B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.

C. Yes, the executive holds consultations with only a limited number of legislators.

D. No, the executive does not consult with members of the legislature as part of the budget preparation process.

E. Not applicable/other (please comment).

Bulgaria

C.

Score: 33

Sources: Our discussion with opposition party MP (Martin Dimitrov, MP 2009-2013) showed that the executive does not invite opposition MPs in the early stages of the EBP preparation. Also, to the best of our knowledge, based on everyday following of media coverage on budget topics, it looks like even most ruling party MPs are not informed on key budget priorities until October-November when the budget is presented by the executive for general discussion to the Parliament (interview, Sofia, 27 August, 2014)

Comments: The government resigned in February 2013, then in March 2013 the Parliament was disbanded, with early elections in May. On 14 June, there were active protests on the streets for some months, the opposition party did not participate in parliamentary hearings at all. So, the budget or 2014 was to a great extent designed solely by the executive. Thus, we use the approval process for the 2013 budget which was done in 2012.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.

D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.

E. Not applicable/other (please comment).

Bulgaria

B.

Score: 67

Sources: Law on Public Finances, art 79 http://www.lex.bg/bg/laws/ldoc/2135837967

Comments: The deadline is 31 October
107. When does the legislature approve the Executive's Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.
B. 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. The legislature approves the budget less than one month after the start of the budget year.
D. 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).

Bulgaria
B. Score: 67


108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
E. Not applicable/other (please comment).

Bulgaria
B. Score: 67
Comments: With the new Law on public finances Bulgarian legislature adopted certain rules to limit the deficit and public debt.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

109. Does the executive seek input 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. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Bulgaria

D.

Score: 0

Sources: Law on public finances, art 109-112: http://www.lex.bg/bg/laws/ldoc/2135837967

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.
The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Bulgaria

D.
Score: 0

Sources: Law on public finances, art 109-112: http://www.lex.bg/bg/laws/lidoc/2135837967

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

111. Does the executive seek input 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. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Bulgaria

A.
Score: 100

Sources: Law on public finances, art 19, 86: http://www.lex.bg/bg/laws/lidoc/2135837967

Comments: A new Law on public finances was enacted starting January 2014, which changed the provisions in past legislation.
112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Bulgaria

A. Score: 100


113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Bulgaria

D.
Score: 0


Comments: Each year the parliament approves the limit for contingent expenditures, for 2014 it is BGN 861 million (app EUR 440 million)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.
C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.
D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.
E. Not applicable/other (please comment).

Bulgaria

C. Score: 33

Sources: Minutes from hearings at the Budget and Finance Committee for 2013 and 2014

Comments: The parliament committees have the right to organize hearings, but they rarely do so to scrutinize the audit reports of the SAI - even when the parliament itself commissioned the audit.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

A. The SAI has full discretion to decide which audits it wishes to undertake.
B. The SAI has significant discretion, but faces some limitations.
C. The SAI has some discretion, but faces considerable limitations.
D. The SAI has no discretion to decide which audits it wishes to undertake.

E. Not applicable/other (please comment).

Bulgaria

B.

Score: 67

Sources: LAw on SAI, art. 13 and 14: http://www.bulnao.government.bg/bg/articles/zakon-za-smetnata-palata-876

Comments: The SAI may audit financial statements of all budget spenders but they must be included in the annual audit program.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The SAI faces no limitations to undertake those audits it may wish to.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The answer should be 'b' as audits should be included in the annual audit program.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Bulgaria

B.

Score: 67

Comments: The SAI has an internal audit unit as well as a statutory advisory board appointed by the National Parliament. The advisory board is doing an annual review of 5-10% of the audit reports. It also may prepare positions on specific reports.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

117. 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. 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. 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).

Bulgaria
A. Score: 100

Sources: Law on the SAI, art. 5 http://www.bulnao.government.bg/bg/articles/zakon-za-smetnata-palata-876

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. 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. 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. 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. 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.
Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.
B. Yes, definitions are provided for all key budget terms, but they are not always clear.
C. Yes, definitions are provided for some but not all key budget terms.
D. No, definitions are not provided.
E. Not applicable/other (please comment).

Bulgaria

D.

Score: 0

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Bulgaria

B. Score: 67


Comments: The Labor Code obliges the executive to present for discussion all acts that relate to the overall economic condition of the population at the National Council for Tri-partite cooperation. This includes the draft budget.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).
Bulgaria

C.

Score: 33

**Sources:** Bylaws of the National Council for Tripartite Cooperation, art 10 [http://www.saveti.government.bg/c/document_library/get_file? p_l_id=10631&folderId=10638&name=DLFE-2431.doc](http://www.saveti.government.bg/c/document_library/get_file?p_l_id=10631&folderId=10638&name=DLFE-2431.doc) Interview with Dimitar Manolov, vice-president of Podkrepa Labour Union, 30 June 2014: “The government sends the agenda and materials of tri-partite council meetings too late, sometimes hours before the meeting”

**Comments:** The answer only refers to the discussions within the National Council for Tripartite Cooperation (established according to the Labor Code). The agenda is sent to participants 7 days ahead of the meeting, the materials are sent 2 days in advance, which is insufficient to perform a proper analysis. No public discussions besides that are held.

**GOVERNMENT REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

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122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

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Bulgaria

C.

Score: 33

**Sources:** Bylaws of the National Council for Tripartite Cooperation, art 10 [http://www.saveti.government.bg/c/document_library/get_file? p_l_id=10631&folderId=10638&name=DLFE-2431.doc](http://www.saveti.government.bg/c/document_library/get_file?p_l_id=10631&folderId=10638&name=DLFE-2431.doc) Interview with Dimitar Manolov, vice-president of Podkrepa Labour Union, 30 June 2014: “The government sends the agenda and materials of tri-partite council meetings too late, sometimes hours before the meeting”

**Comments:** The answer only refers to the discussions within the National Council for Tripartite Cooperation (established according to the Labor Code). The agenda is sent to participants 7 days ahead of the meeting, the materials are sent 2 days in advance, which is insufficient to perform a proper analysis. No public discussions are held besides that.

**GOVERNMENT REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.
PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

Bulgaria

D.

Score: 0

Sources: Law on public finances: [http://www.lex.bg/bg/laws/lidoc/2135837967](http://www.lex.bg/bg/laws/lidoc/2135837967)

Comments: No mechanism is set in the respective legislation. On some occasions, the minister of finance has held informal meetings with selected experts from NGOs to discuss overall budget priorities and macroeconomic developments.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

E. Not applicable/other (please comment).
Bulgaria

Score: 0

Sources: Law on public finances: http://www.leg.bg/bg/laws/idoc/2135837967

Comments: No mechanism is set in the respective legislation. On some occasions, the minister of finance has held informal meetings with selected experts from NGOs to discuss overall budget priorities and macroeconomic developments.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Bulgaria

Score: 0

Sources: Law on public finances: http://www.leg.bg/bg/laws/idoc/2135837967

Comments: No mechanism is set in the respective legislation. As there are no formal public discussions, there are no formal proposals from the public. Even if there were informal expert meetings, no discussion on the proposed measures is found in the Executive Budget Proposal.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
126. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

A. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.

B. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.

D. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.

E. Not applicable/other (please comment).

Bulgaria

Score: 67

Sources: Official minutes from a joint session of the parliamentary committees on budget and finance, and on economic policy and tourism, 7 November 2013, to discuss the 2014 Budget proposal.
http://www.parliament.bg/bg/parliamentarycommittees/members/2066/steno/ID/3078

Comments: The constituencies that testify are typically limited number of think-tanks, major trade unions and major business associations. Only those officially invited can ask questions and present opinion; others just listen. Media representatives are present, but cannot ask questions or comment during the hearings.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.
D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

**Bulgaria**

A. Score: 100

**Sources:** All relevant committees of the parliament hold discussions on the budget for the respective branch of government (a list of committees that held discussions) [http://www.parliament.bg/bg/bills/ID/14643/](http://www.parliament.bg/bg/bills/ID/14643/) The Budget and Finance committee also held special hearing on the health and social security funds’ budgets [http://www.parliament.bg/bg/parliamentarycommittees/members/2066/steno/ID/3075](http://www.parliament.bg/bg/parliamentarycommittees/members/2066/steno/ID/3075)

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

**Bulgaria**

B. Score: 67

**Sources:** All relevant committees of the parliament hold discussions on the budget for the respective branch of government (a list of committees that held discussions) [http://www.parliament.bg/bg/bills/ID/14643/](http://www.parliament.bg/bg/bills/ID/14643/) The Budget and Finance committee also held special hearing on the health and social security funds’ budgets [http://www.parliament.bg/bg/parliamentarycommittees/members/2066/steno/ID/3075](http://www.parliament.bg/bg/parliamentarycommittees/members/2066/steno/ID/3075)

**Comments:** A limited number of public representatives is invited to participate, typically labor unions and employers associations as well as selected NGOs in the field. The sessions are open to the media.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**
129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

B. Yes, the committees release reports, which include most testimony presented at the hearings.

C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).

Bulgaria

A.

Score: 100

Sources: All relevant committees of the parliament hold discussions on the budget for the respective branch of government (a list of committees that held discussions) http://www.parliament.bg/bg/bills/ID/14643/ The Budget and Finance committee also held special hearing on the health and social security funds' budgets http://www.parliament.bg/bg/parliamentarycommittees/members/2066/steno/ID/3075 Budget and Finance committee list of testimonies by the public : http://www.parliament.bg/bg/parliamentarycommittees/members/2066/documents

Comments: The minutes from the hearings are published on the website of the Parliament. The testimonies, if sent in writing, are published as well.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.
A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

Bulgaria

Score: 0


Comments: The SAI may request documents or statements from other persons or organizations; however, there is no formal mechanism that require the SAI to do so.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Bulgaria

A. Score: 100


Comments: it holds press conferences, prepares media briefs with key highlights of audit findings

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Bulgaria

D. Score: 0

Comments: There is no formal legal basis for such mechanism.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.