

## ANNEX 3

### Budget, Financial, Public Procurement and Integrity Information<sup>1</sup>

(Comparative Results from Audits performed by the Access to Information Programme covering 567 in 2018, 564 in 2019 and 562 Institutional Web Sites in 2020)

Chart 1. Is the budget of the institution published on the web site?

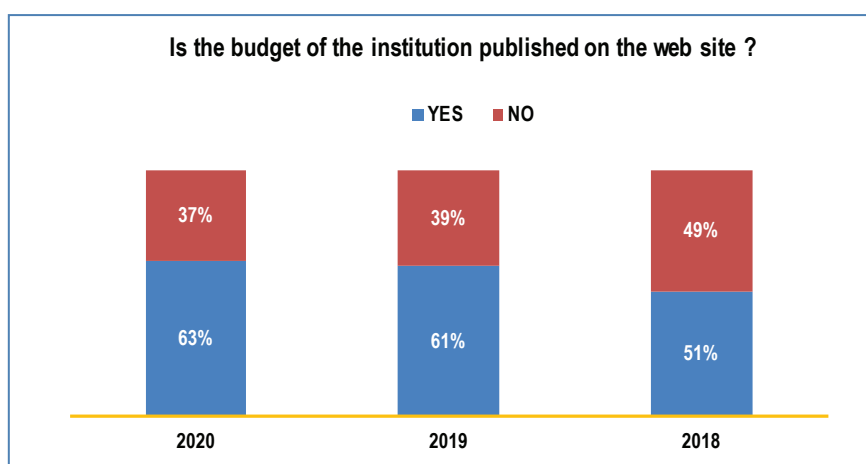
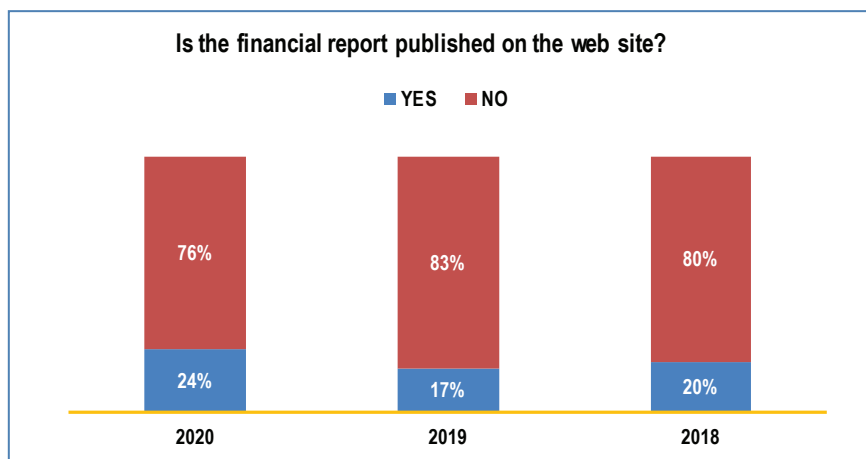


Chart 2. Is the financial report published on the web site?



<sup>1</sup> The visualized data encompass three successive years of implementation of new obligations introduced with the APIA amendments as of December 2015, in force from January 2016. The data of the performance by type of institutions and specific institution: <http://www.aip-bg.org/en/surveys/>

Chart 3. Is the institution a first-degree budget spending unit?

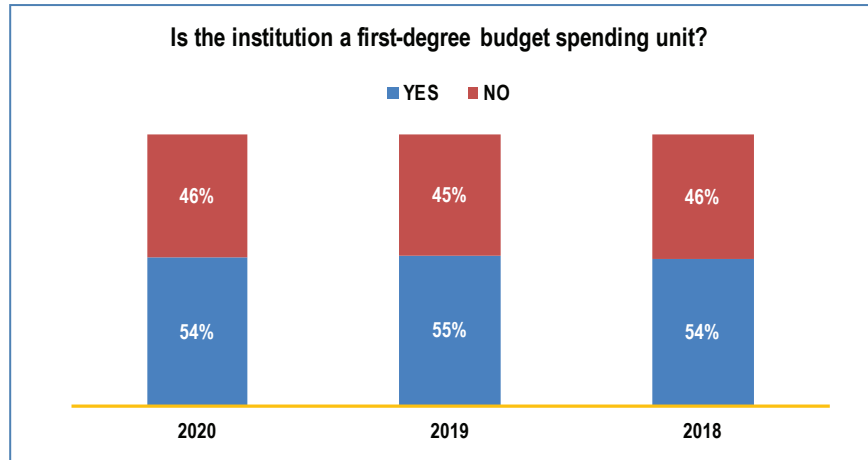


Chart 3.1. Are the monthly reports for the execution of the budget published online?

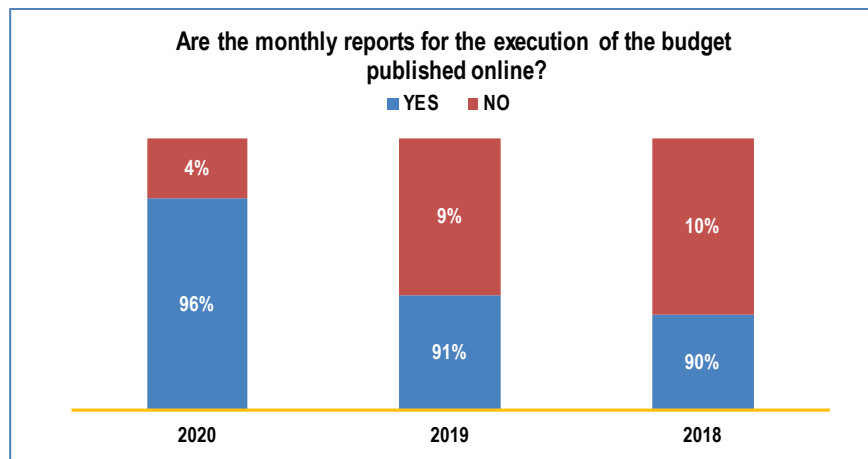


Chart 3.2. Are the quarterly reports for the execution of the budget published online?

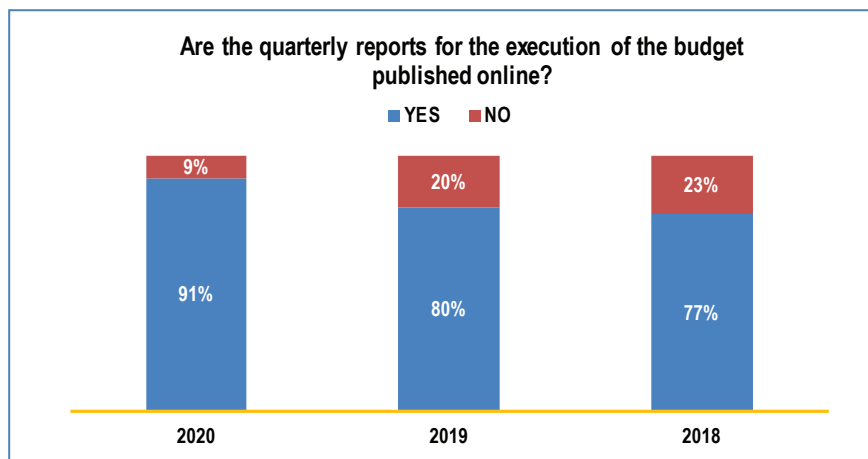


Chart 4. Is the institution using program budgeting by the law?

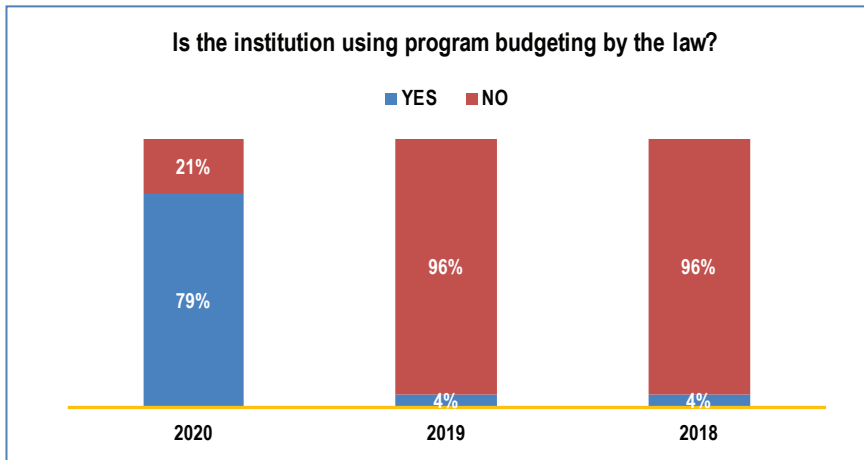


Chart 4.1. Is the program budget of the institution published?

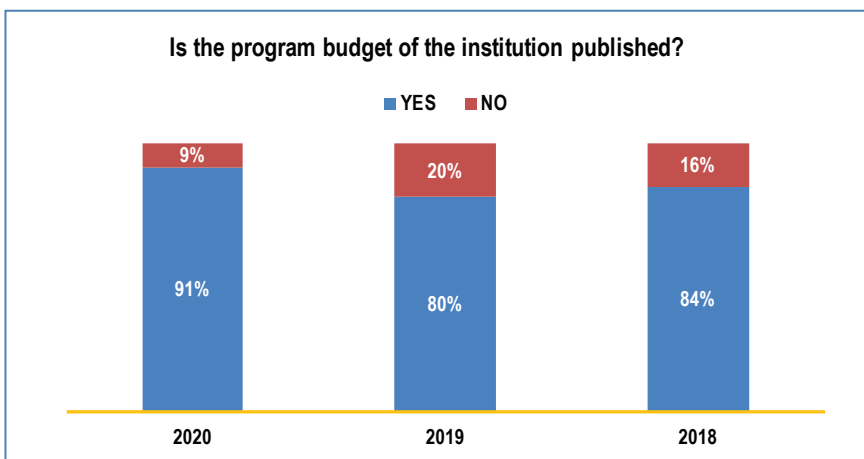


Chart 4.2. Are quarterly expenditure reports on the program budget published?

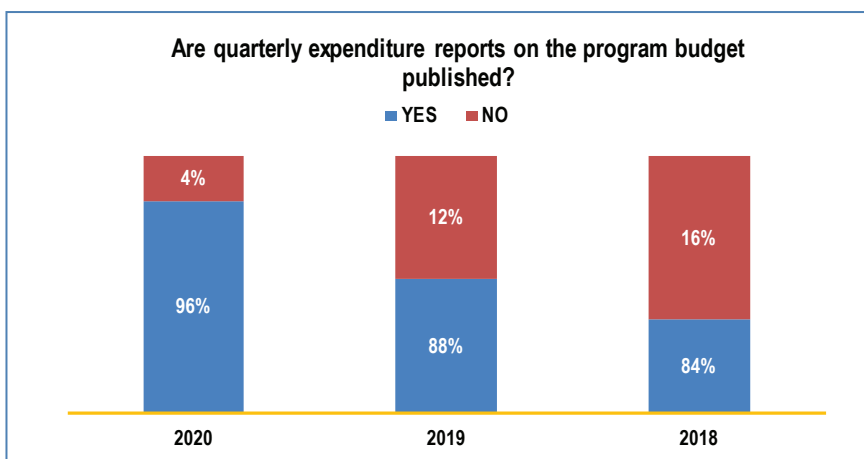


Chart 4.3. Are bi-annual expenditure reports on the program budget published?

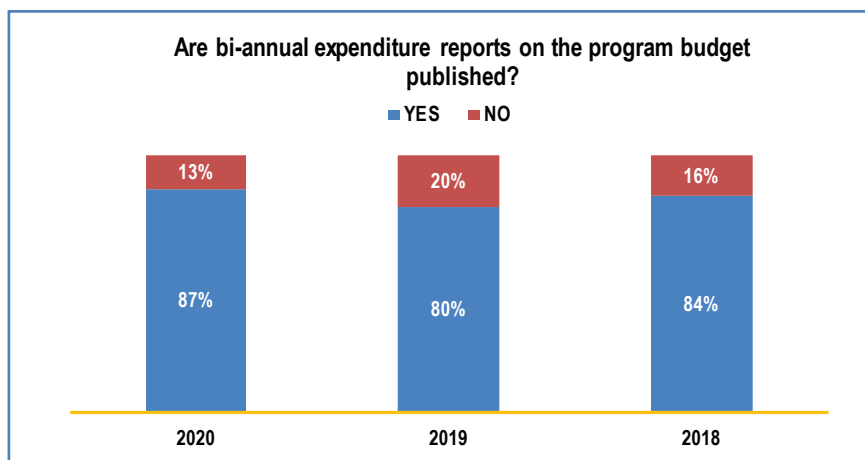


Chart 4.4. Is an annual expenditures report on the program budget published?

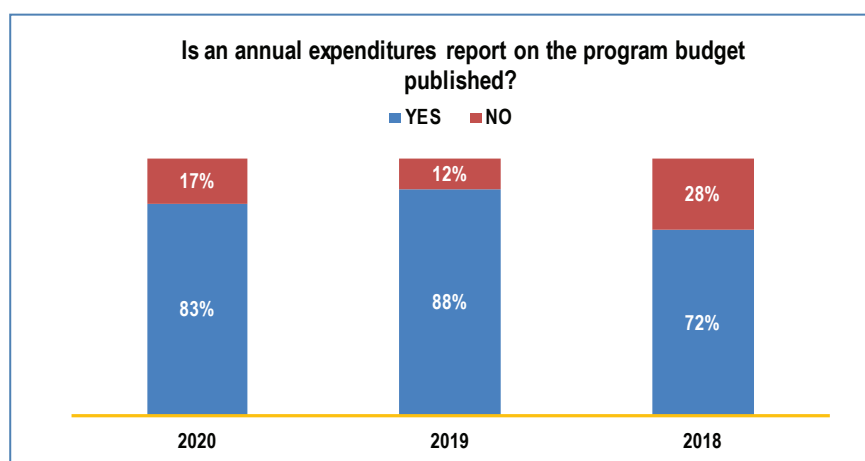


Chart 5. Is the institution using program budgeting on its own choice?

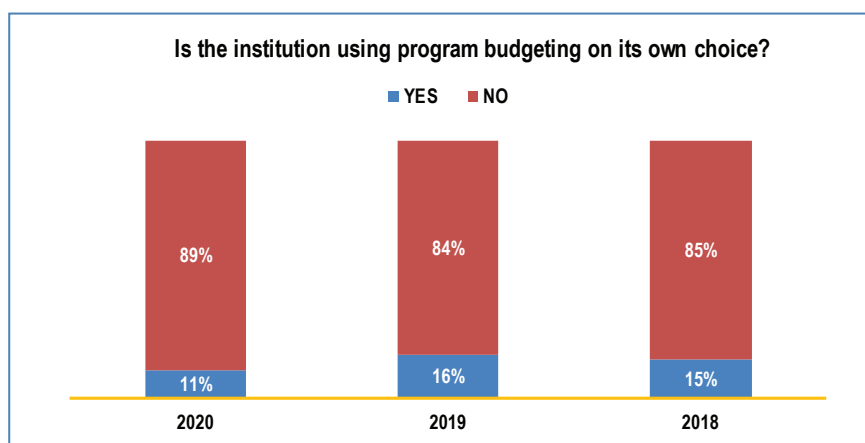


Chart 6. Are the payments made through the Electronic State Budget Payments System (SEBRA)<sup>2</sup> available online?

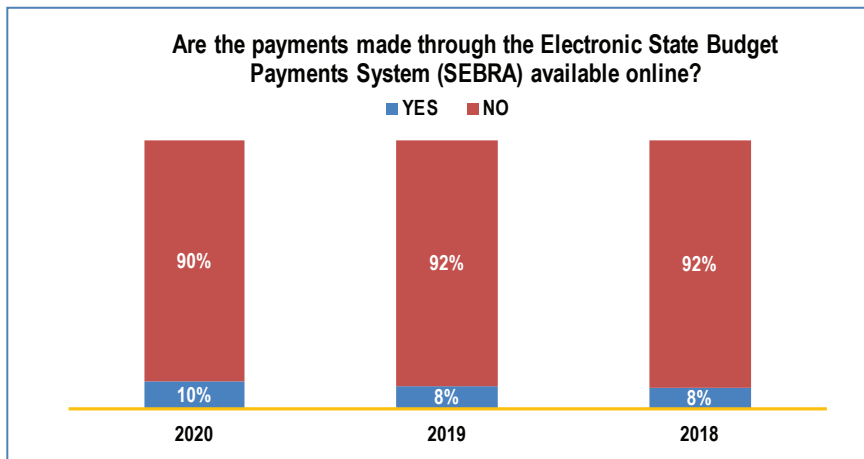
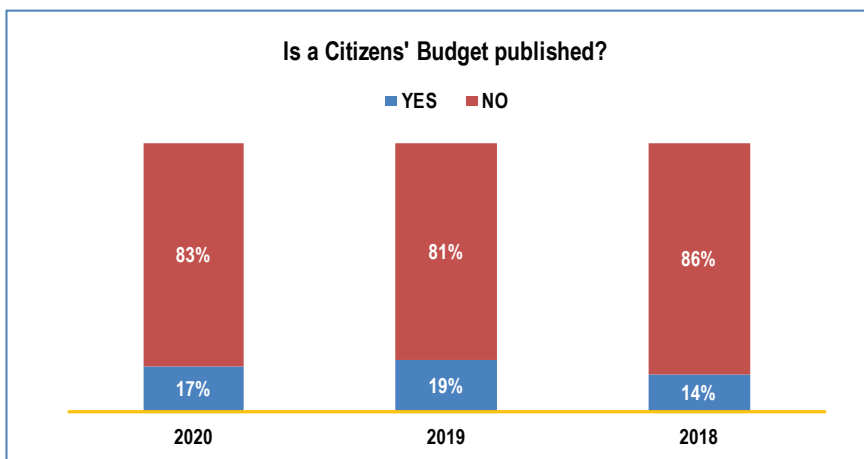


Chart 7. Is a Citizens' Budget published?



<sup>2</sup> The Electronic State Budget Payments System (SEBRA, under art.154, subart.4, Public Finance Act

## Public Procurement – Buyer Profile Section and its content

Chart 8. Is there a Buyer Profile Section on the web site?

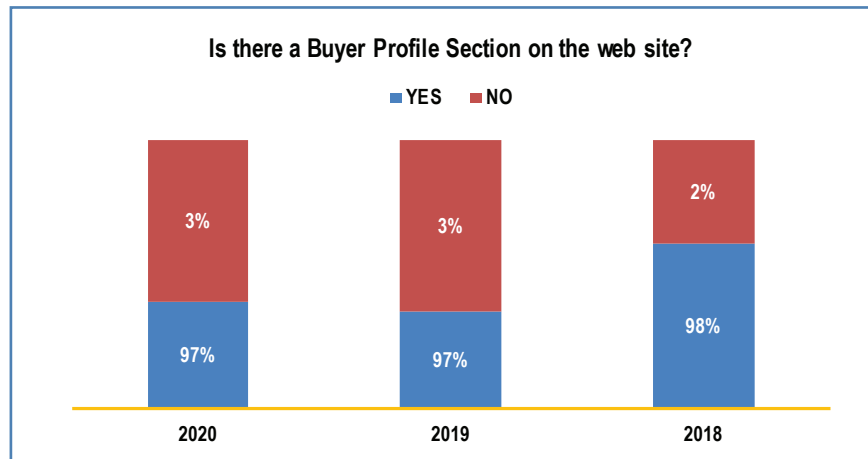


Chart 9. Are calls for public procurement tenders published on the web site?

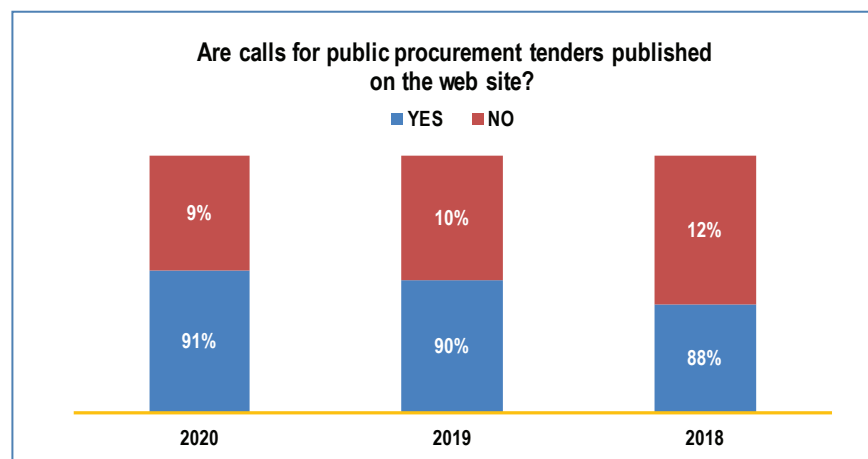


Chart 10. Is the public procurement tender documentation published on the web site?

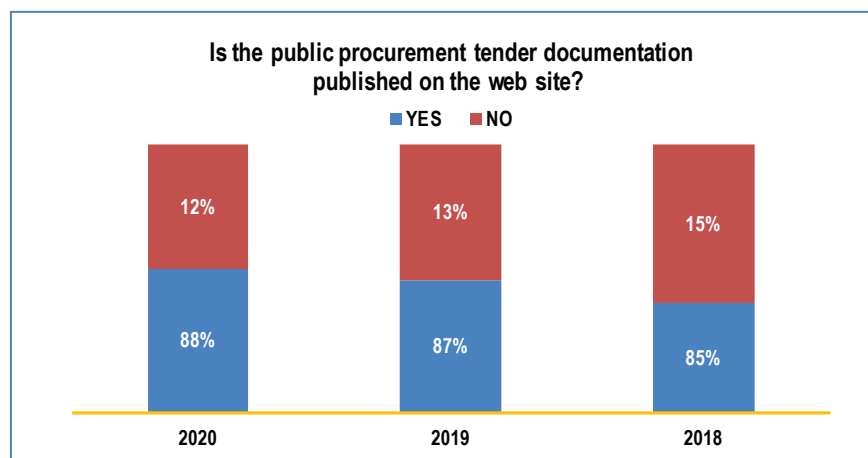


Chart 11. Are the protocols of the public procurement assessment commissions published?

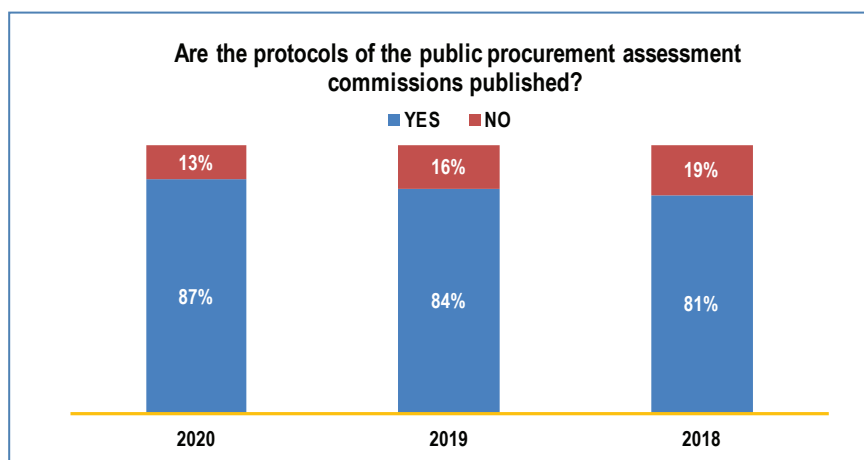
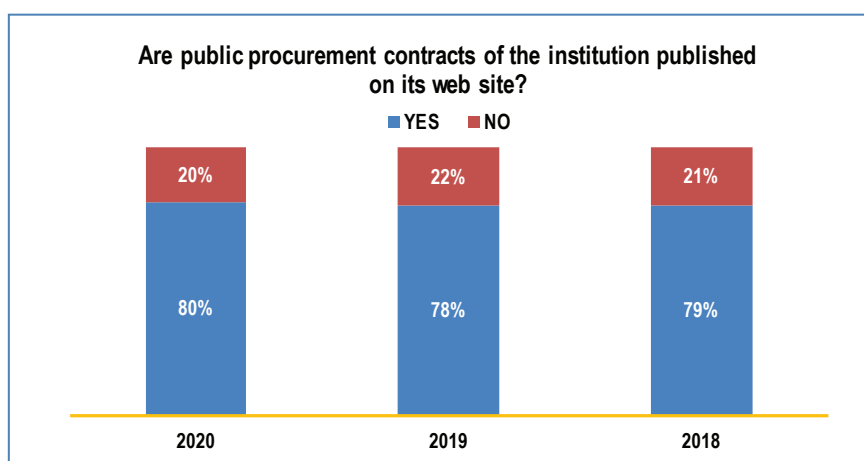


Chart 12. Are public procurement contracts of the institution published on its web site?



## Integrity

Chart 13. Is a list of the officials who have submitted conflict of interests and assets declarations available online?

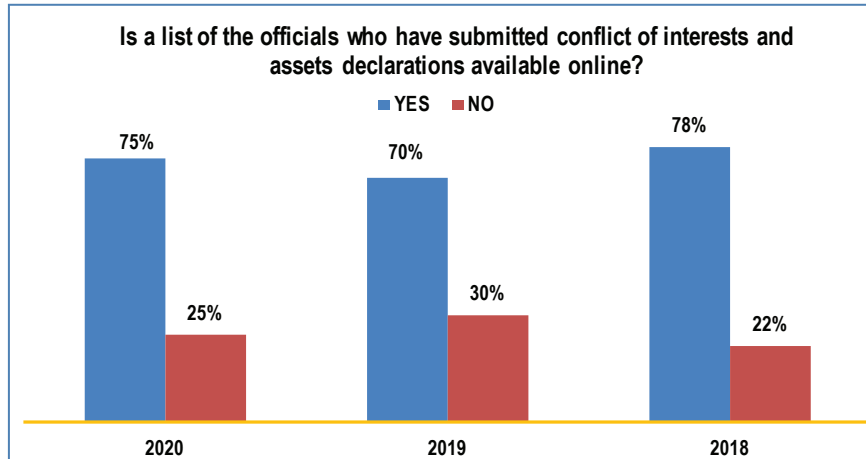
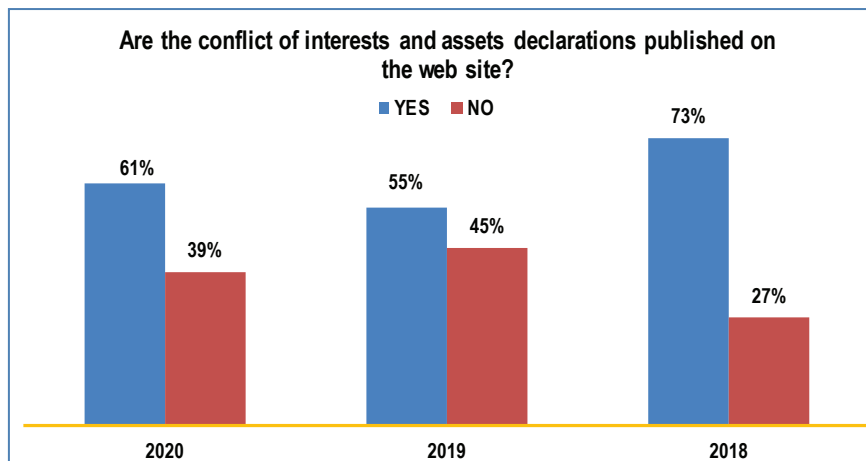


Chart 14. Are the conflict of interests and assets declarations published on the web site?





## Public participation and budget transparency

Chart 15. Is the date of the public discussion on the draft municipal budget published?

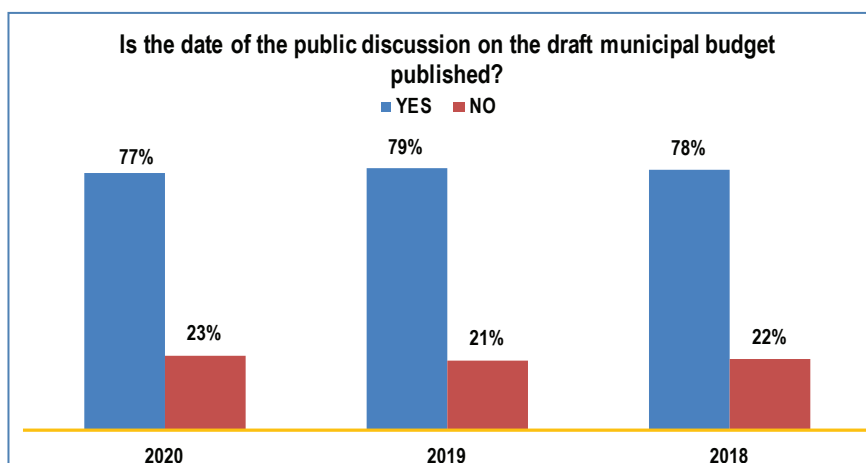


Chart 16. Is the draft of the municipal budget published?

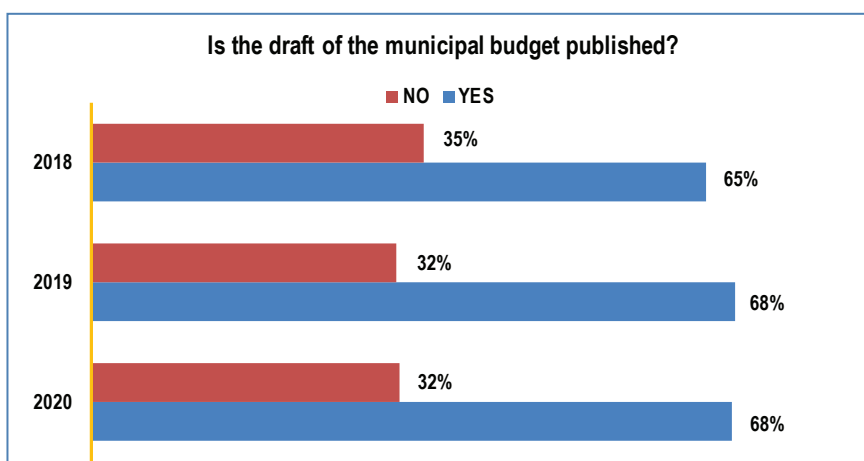


Chart 17. Is the date of the public discussion on the financial annual report on the execution of the municipal budget published?

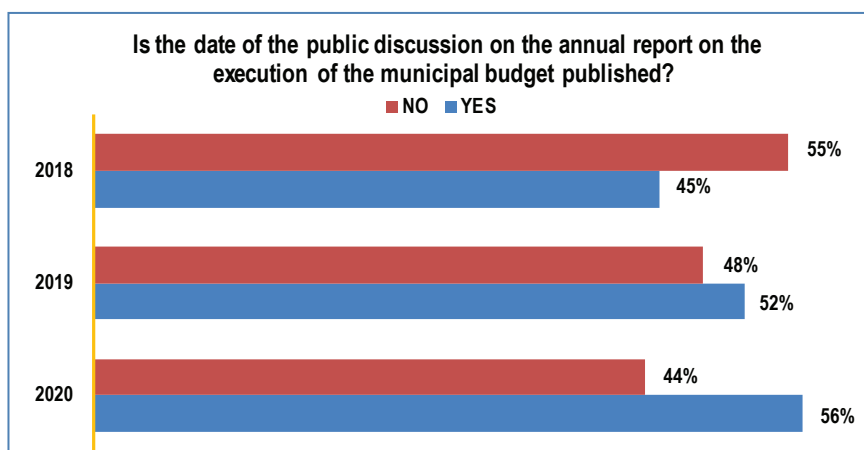


Chart 18. Is the financial report on the execution of the municipal budget published?

