MONITORING OF ANTICORRUPTION REFORMS IN BULGARIA

CSD
CENTER FOR THE STUDY OF DEMOCRACY

MONITORING OF ANTICORRUPTION REFORMS IN BULGARIA

System of Indicators for the Assessment of the Implementation of the Strategy for Transparent Governance and for Prevention and Counteraction of Corruption for the Period 2006-2008 and the Program for the Implementation of the Strategy for 2006

CSD
CENTER FOR
THE STUDY OF
DEMOCRACY

The assessment of the effectiveness of anticorruption policies and trends in the spread of corruption is a key element of the Strategy for Transparent Governance and Counteraction of Corruption for the period 2006-2008 adopted by the Bulgarian Government. The Bulgarian Government's 2006 Program for the implementation of this Strategy envisions the development of a system of indicators to monitor progress and actual impact. The System of Indicators has been developed based on the best European and world practices and primarily draws on the experience gained in Bulgaria in the period between 1997 and 2006 from the implementation of the Corruption Monitoring System developed by the Center for the Study of Democracy within the *Coalition 2000* anticorruption initiative.

The indicators for the evaluation of the results from the measures to counteract corruption and to enhance the transparency of government differ by type and methods of data collection and analysis:

The first set of indicators reflects the adequacy, effectiveness, timeliness, implementation progress, etc., of the measures outlined in the *Strategy and the Program*.

Another group of indicators aims to evaluate the social environment factors directly affecting the level of corruption and governance transparency.

A third group of indicators show the effect of the implemented programs and measures by monitoring their outcomes and impact. These are of greatest value in assessing the effectiveness of anticorruption policies and the prevention and counteraction of corruption.

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CONTENTS

I. Goals and basic guidelines . . . 5

II. Methods of assessment and analysis . . . 6

III. The system of indicators . . . 8

Appendix 1. Basic methodological parameters . . . 13

I. Qualitative surveys . . . 13

1. Expert opinions . . . 13
2. Self-assessment by insitutions . . . 13
3. Desk research . . . 13

II. Quantitative surveys . . . 14

1. National representative surveys of the general population and the business sector . . . 14
2. Service Delivery Survey . . . 14
3. "Mystery customer" type of surveys for various services . . . 15
4. Media monitoring . . . 16

Appendix 2. Proposed indicators . . . 17

I. Measures in the public sphere . . . 17

1. Prevention and counteraction of corruption . . . 17
2. Transparent party financing . . . 18
3. Measures in central and local administration . . . 18
4. Transparent and effective management of the healthcare system . . . 22
5. Transparent and effective management of the education system . . . 24
6. Provision of quality public and administrative services . . . 25
7. Independent control institutions engaged in efforts to curb political and administrative corruption . . . 25
8. Effectivenes of anticorruption penal policy . . . 26

II. Measures in the economic sphere . . . 28

1. Transparent public finance governance . . . 28
2. Reinforcing transparency mechanisms in the private sector: business associations and corporate governance . . . 31

III. Civic control and enhanced coorperation with civil society . . . 32

1. Institutionalization of civic control . . . 32
2. Citizen participation in preventive anticorruption activity . . . 32
3. Assessment of the spread of corruption and the effectiveness of anticorruption policies . . . 33
4. Cooperation between state authorities and civic organizations in the adoption of the best international practices . . . 33

Appendix 3. Specific indicators for particular objectives of the strategy . . . 35

Appendix 4. Methodology of the corrution monitoring system indicators . . . 39

1. Corruption victimization . . . 39
2. Value system and moral preconditions . . . 41
3. Perceived spread of corruption . . . 42
4. Corruption-related expectations . . . 43

Appendix 5. Indicators of transparency and prevention of corruption in the revenue administration . . . 45

The assessment of the effectiveness of anticorruption policies and tendencies in the spread of corruption is a key element of the Strategy for Transparent Governance and Counteraction of Corruption adopted by the Bulgarian Government for the period 2006-2008. The Government's 2006 Program for the implementation of this Strategy envisions the development of a system of indicators to monitor progress and actual impact. The System of Indicators has been developed based on the best European and world practices and primarily draws on the experience gained in Bulgaria in the period between 1997 and 2006 from the implementation of the Corruption Monitoring System developed by the Center for the Study of Democracy within the *Coalition 2000* anticorruption initiative. It includes several basic components:

1. Goals and basic guidelines;
2. Methods of assessment and analysis;
3. System of indicators.

I. GOALS AND BASIC GUIDELINES

The main objective of the system of indicators is to introduce a viable mechanism of accountability and evaluation of the results of the implementation of the Strategy and the Program in the area of prevention and counteraction of corruption and of transparent governance and thus enable the Bulgarian Government to communicate its achievements to the public and its international partners.

More specifically, the objectives of the system of indicators are:

1. To monitor the implementation of the specific measures envisioned in the Program for the Implementation of the Strategy for Transparent Governance and Prevention and Counteraction of Corruption for the period 2006-2008.
2. To track progress in achieving the specific goals outlined in the Strategy and related to ensuring transparent governance, prevention and counteraction of corruption.
3. To monitor and evaluate the impact of the Strategy and the Program for its implementation and the effectiveness of the measures for prevention and counteraction of corruption and transparent governance.
4. To assess the overall sustainability of the Strategy and the relevance of the measures outlined in the Implementation Program to the goals of the Strategy based on information collected until the end of 2008.

The elaboration of the system of indicators is based on several principles:

- The use of methods and indicators that have already been nationally and internationally tested and proven effective;

- The use of indicators which take into account the key problems identified in the Strategy; this refers to the issues of highest concern and to the content of the envisioned anticorruption policies and measures;
- The use of multiple sources of information and methods to verify the data collected in order to ensure accuracy and credibility;
- To allow for regular monitoring of the spread of corruption in various spheres, levels, institutions, and professional groups while assessing the impact of the anticorruption policies and measures carried out under the Strategy and its Implementation Program;
- To balance the comparability of indicators over time with flexibility to account for the specific issues during the various stages of implementation of the Strategy and the Program;
- The indicators to allow for analysis of the results of the adopted measures, as well as to help identify priority areas and problems for prevention and counteraction of corruption;
- To ensure comparability of the information for Bulgaria with information about other European countries;
- The indicators would familiarize the Bulgarian public and international partners with the results achieved and would encourage the public debate and civic initiatives for the prevention and counteraction of corruption.
- The indicators to allow for the development of a database of monitoring and assessment results. The database would be made available to institutions and individuals in order to help them improve anticorruption strategies and programs.

II. METHODS OF ASSESSMENT AND ANALYSIS

A major challenge in the development of the system of indicators is the need to **use objective criteria, methods and tools for assessing the spread of corruption**. The accurate and objective assessment of the scope and spread of corruption and organized crime in Bulgaria, which is comparable to information about other EU member countries, is a necessary precondition for avoiding misguided decisions which could have serious negative implications – decreasing trust in the democratic institutions, increasing sense of ambiguity about EU demands and expectations, unjustified political speculations about the magnitude of corruption, etc.

Bulgarian and international experience in the past 15 years has shown that methods ensuring reliable information about the level and dynamics of corruption already exist: national surveys and monitoring of corruption, as well as international comparative studies of corruption. Most types of research have been conducted in Bulgaria which makes it possible to produce objective and reliable comparative analyses. The national Corruption Monitoring System (CMS) is now in its eighth year of implementation. Through the CMS, the spread of corruption has for the first time been measured not only based on public perceptions, but also by collecting information about acts of corruption (experience) and cases of exerted corruption pressure. The International Crime Victimization

Surveys (ICVS)[1] have been conducted since the late 1980s and have made it possible to evaluate these phenomena based on their actual observations rather than on subjective opinion. Since 2002 the ICVS has been conducted three times in Bulgaria by the Center for the Study of Democracy and Vitosha Research within the framework of the National Crime Survey (NCS).

In line with the formulated goals and guidelines, and drawing on Bulgarian and international experience, the Corruption Monitoring System is suggested as a baseline instrument for the elaboration of the indicators for several reasons:

- The CMS has proven effective and accurate. It has also been recognized by the United Nations as a best practice national system for corruption research.
- A significant part of the indicators have already been developed and can be successfully applied for the purposes of evaluating the implementation of the Strategy and the Program in the field of prevention and counteraction of corruption and transparent governance;
- The availability of a database from past surveys allows for comparisons and analyses of the progress made.

The proposed system of monitoring indicators employs a set of methods to summarize data, experience, opinions, and assessments of several target groups:

1. Representatives of non-governmental organizations;
2. The adult population of Bulgaria, including users of administrative, social and other public services;
3. Representatives of the business community and employer organizations;
4. Key experts with government institutions.

The opinions of these groups are to be supplemented by:

- Official statistical information;
- Information provided by various government institutions and agencies involved in the implementation of the Strategy and the Program;
- Court and police statistics;
- National and international comparative surveys on corruption and transparency of governance.

The above listed sources of information can be accessed using the following methods:

1. Expert opinions, assessments and analyses by experts and representatives of non-governmental organizations about the spread of corruption in various sectors and the effectiveness of anticorruption policies and the adopted legislation and regulations;
2. Self-assessments by the institutions and agencies involved in the implementation of the Strategy and Program;
3. Analysis of data from official statistical surveys, the information systems of various government agencies (Council of Ministers and

[1] *International Crime Victimization Survey (ICVS) или EU International Crime Survey (ICS).*

key ministries, Commission for the Prevention and Counteraction of Corruption, National Audit Office, court and police statistics, etc.), national and international surveys;
4. National representative surveys of the population and the business community on corruption practices;
5. Service Delivery Surveys of the users of administrative, social, health and education services.
6. Mystery Customer Surveys for public services (including staff integrity checks);
7. Monthly monitoring of publications in the press, radio and television.

Appendix 1 contains a brief outline of the basic methodological parameters of the proposed research methods.

III. THE SYSTEM OF INDICATORS

The indicators, evaluating the results of the anti-corruption and transparency measures of the government differ by type and by method of data collection and analysis. Three groups of indicators could be delineated:

The first group reflects the measures included in the Strategy and the Program evaluating their adequacy, effectiveness, implementation progress, observance of deadlines, etc.

The second group of indicators aims to evaluate the social environment factors directly affecting the level of corruption and governance transparency.

The third group shows the effect of implemented programs and measures on society by monitoring their outcomes and practical impact. This, therefore, is also an assessment of the effectiveness of anticorruption policies.

In line with the goals, guidelines and methodology for assessing the impact of the Strategy and the Program the following system of indicators is proposed:

A. Indicators for assessment of the implementation progress of the specific measures outlined in the *Program for the Implementation of the Strategy for Transparent Governance and for Prevention and Counteraction of Corruption for the Period 2006-2008.*

These indicators reflect the effectiveness and the implementation progress of the measures within the specified timeframe. Information is collected through expert opinions, assessments and analyses; self-assessment by the institutions and agencies involved in Strategy and Program implementation; analysis of data from official statistical surveys; agency information systems; national and international surveys conducted. They include the following sets of indicators:

1. ***Availability*** of laws, programs, analyses, research methodologies, proposals, plans, publicly announced measures, etc;
2. ***Relevance*** of the measure adopted (e.g. is it consistent with the goals it is supposed to help achieve);
3. ***Timeframe compliance or non-compliance*** - has the particular measure been applied keeping the time schedule envisioned in the Strategy and the Program;
4. ***Implementation progress*** - has the particular measure been carried out to its full scope and content;
5. ***Quality*** of the elaborated laws, programs, analyses, research methodologies, proposals, plans (has the measure been applied in line with good practices and established standards);
6. ***Quantitative indicators measuring the outcomes of the adopted measure*** (number or relative share), e.g., number of anticorruption trainings conducted; number of trained administrative officials at all levels; number of hotlines established; number of corruption-related complaints filed, etc.;
7. ***Effectiveness*** of the measure adopted (assessing the cost-effectiveness of the particular measure).

Appendix 2 outlines the specific measures from the Strategy Implementation Program and the proposed assessment indicators.

B. Quantitative surveys of the general population and the business sector will be used to measure the progress towards the goals set forth in the Strategy using the following indicators:

1. ***Corruption Victimization***
   a) Proportion of people who in the past year/three months have had to provide money, gifts or favors to a public sector employee.
   b) Total value of informal payments/gifts made to public sector employees in the past three months;
   c) Total value of informal payments/gifts by type of service;
   d) Proportion of companies that have made informal payments in order to obtain licenses or authorizations;
   e) Proportion of companies that have made informal payments in order to win public procurement contracts;
   f) Proportion of companies that have made informal payments in order to evade/reduce taxes, customs duties, fines, fees, and other due payments to the state;
   g) Total and average amounts of the informal payments made by companies in relation to applications for licenses or authorizations, participation in public procurement tenders, payment of taxes, duties, etc.

2. ***Corruption Pressure***
   a) Share of individuals who in the past year have interacted with officials that have requested favors, money, or gifts in order to solve a particular problem;
   b) Relative share of citizens/companies that have been asked for money, gifts or favors in their contacts with public sector officials during the past year;

c) Relative share of citizens/companies to whom it was indicated, in their contacts with public sector employees during the past year, that money, gifts, or favors were expected;
d) Ways in which citizens and businesses exert corruption pressure on the officials;
e) Ways in which the officials exert corruption pressure on citizens and businesses;
f) Main reasons why citizens and businesses typically initiate corrupt practices.

3. Attitudes towards Corruption

a) Awareness of corruption as a problem and its perceived importance relative to the perceived importance of other social problems;
b) Relative share of those to whom it is acceptable to give money, gifts, or favors in order to have a problem solved;
c) Relative share of those to whom it is acceptable for MPs, ministers and state officials to take money, gifts, or favors;
d) Relative share of those to whom it is acceptable for administrative officers interacting directly with the public to take money, gifts, or favors;
e) Relative share of those to whom it is acceptable for other public sector employees (doctors, school and university teachers, police officers, etc.) to take money, gifts, or favors.

4. Spread of Corruption

a) Share of those who think corruption is widespread in various occupational groups;
b) Spread of corruption in institutions and spheres of public life in Bulgaria;
c) Spread of corruption in ministries and government agencies;
d) Spread of corruption in the judiciary;
e) Spread of corruption in the education system;
f) Spread of corruption in the healthcare system;
g) Assessment of the potential corruption risk in cases of interaction with various government and public institutions;
h) Assessment of the potential corruption risk in the delivery of public services.

5. Intolerance of Corruption

a) Share of citizens/companies that have filed complaints concerning corrupt practices;
b) Readiness of citizens/companies to report cases of corruption to authorities;
c) Main reasons for reporting/failing to report cases of corruption.

6. Corruption Factors

a) Assessment of the major factors affecting the spread of corruption in this country;
b) General impact of corruption on the social process;
c) Effect of corruption on private business development.

7. ***Government Action***
   a) Assessment of government efforts to counter corruption;
   b) Assessment of the anti-corruption measures adopted (effectiveness, timeliness, transparency, accountability, etc.) in general and in specific sectors;
   c) Assessment of planned or implemented measures for the prevention and counteraction of corruption;
   d) Institutions perceived as most effective in counteracting corruption;
   e) Assessment of government capacity to curb corruption in Bulgaria;
   f) Level of trust in institutions based on perceived levels of corruption.

8. **Awareness of Anticorruption**
   a) Awareness of anticorruption measures adopted;
   b) Interest in anticorruption measures adopted;
   c) Information access – sources of information and accessibility of information about the measures adopted;
   d) Awareness of the public and the business community of the legal framework related to administrative services and corrupt practices;
   e) Awareness of citizens/businesses of their rights and obligations in their interaction with officials at all levels.

B. The third group of indicators refers to monitoring and assessing the impact of the Strategy and the Program on the spread of corruption in Bulgaria and the effectiveness of the measures for prevention and counteraction of corruption.

The values of these indicators can be measured through service delivery surveys and "mystery customer" surveys for different services (including staff loyalty tests). The following indicators will be assessed:

1. ***Number of documents required for delivery of an administrative service:***
   a) Total number of documents formally required by law or under other regulations (decrees, ordinances, etc.);
   b) Number of additional documents required only by the officials from the respective office;
   c) Number of documents required at the discretion of the respective official when filing the full set of documents without being stipulated elsewhere;
   d) Costs incurred for providing documents not officially requested.

2. ***Time spent on filing documents:***
   a) Number of visits to the respective administrative office until final document delivery;
   b) Total number of hours spent on filling in forms, obtaining the required documents, and waiting time at the respective office.

3. ***Availability of instructions for submitting the documents needed to initiate the administrative procedure:***
   a) Availability of a list of the required documents visibly displayed in a generally accessible location;
   b) Availability of explanations and a description of the entire procedure for delivery of the respective service visibly displayed in a generally accessible location;
   c) Need for further clarifications from an official from the respective administrative office.

4. ***Total duration of the procedure from the filling of the documents to final completion:***
   a) Delays/observance of the deadlines specified by the administrative officials;
   b) Communication from the administration in case of improperly completed forms;
   c) Requested extra fees (other than the officially stipulated ones);
   d) Setting additional conditions (other than the officially stipulated ones) for speeding the procedure for the delivery of the respective service.

5. ***Staff quality and competence***
   a) Availability of sufficient personnel at the respective institution;
   b) Assessment of the problem-solving capacity of the staff;
   c) Assessment of the professional competence/incompetence of the staff;
   d) Observance of working hours by the staff;
   e) Prompt performance of the tasks and duties of the respective office.

6. ***Service quality***
   a) Overall assessment of the quality of delivered services
   b) Effectiveness assessment (measuring the costs against the results is a way of assessing the effectiveness of the particular institution, while measuring costs against final outcomes provide a general assessment of the overall social effect of the service);
   c) Suggested improvements to the service or some of its aspects/ stages.

APPENDIX 1. BASIC METHODOLOGICAL PARAMETERS

QUALITATIVE SURVEYS

1. Expert Opinions

In-depth interviews will be conducted with experts (representatives of non-governmental organizations and civic associations). They will be asked to provide opinions, assessments and analyses concerning the spread of corruption in various sectors and the effectiveness, relevance, and timeliness of the anticorruption policies and adopted laws and regulations.

Interviews will be conducted on both the central and regional (local) levels, in Sofia, as well as in regional centers and smaller communities. A total of 30 interviews with experts will be conducted. The collection of expert assessments will be part of the implementation of the first stage of the monitoring that is to begin at least six months after the start of the implementation of the Program.

2. Self-Assessment by Institutions

Part of the information concerning the implementation progress of the Strategy and the Program is to be collected from the institutions that are expected to perform the planned anticorruption tasks and activities. The self-assessment will be carried out by an official from the respective institution who is familiar with and engaged in the implementation of the Program.

Regular reports produced by all government institutions for the CPCC can be used for the purposes of the survey. In addition, a methodology will be designed to collect the information necessary for assessing the implementation of the measures.

3. Desk Research

Desk research will involve analysis of secondary data from existing sources of information (EU reports and recommendations; reports from the institutions; the entire available information from central and local government concerning corruption-related reports, cases, actions; national and international surveys conducted, etc.). The specific objectives of the desk research will be:

- To collect information necessary to assess the execution of the *2006 Program for the Implementation of the Strategy for Transparent Governance and for Prevention and Counteraction of Corruption;*
- To explore the impact of implemented anticorruption policies, mechanisms, reforms, and activities;

- To analyze the collected information and draft recommendations for optimizing the performance of the relevant state institutions and organizations.

For the purposes of the monitoring, secondary analysis will be carried out based on information collected from the following institutions:

- Council of Ministers and all line ministries and government agencies;
- CPCC;
- National Audit Office;
- Judiciary and Ministry of Interior;
- National Statistical Institute;
- European Commission, and others.

QUANTITATIVE SURVEYS

1. National Representative Surveys of the Population and the Business Sector

1.1. National Representative Survey of the Population of Bulgaria Aged 18 and Over

Sample size: The proposed total number of interviews planned for each national representative survey is N=1,000.

Sampling model: random two-stage cluster sample based on random route walk.

Survey method: Face-to-face interview at respondent's home. The surveys of the adult Bulgarian population may be conducted independently and/or including questions in omnibus surveys.

1.2. National Representative Survey of the Business Sector

Sample size: The total number of planned interviews for each national representative survey of the business sector will be N=500.

Sampling model: random two-stage cluster sample.

Survey method: Face-to-face interview at respondent's office.

2. Service Delivery Surveys

The Service Delivery Surveys (SDS) aim to evaluate the delivery of services to the public and the business sector by state, district, and municipal departments and agencies. The assessment is carried out through analysis and monitoring of the main stages in service delivery by a particular institution. The rationale for conducting SDS is essentially the following:

- SDS results would help establish and analyze the strengths and weaknesses of the administrative and public service system thus identifying the likely areas and conditions for the emergence of corruption risk at the institutional level;

- SDS provide an objective system for measuring the corruption risk at the administrative level;
- SDS provide information about the results from the implementation of the Strategy and about the practical effectiveness of the envisioned measures.
- The practical implementation of SDS involves the following stages:
  - Developing a system of indicators for the assessment of public service delivery;
  - Collecting information through a series of surveys on the services provided by ministries, regional departments of the National Revenue Agency, health and medical establishments, structures within the education system, customs officials, etc.
  - Analysis and comparative assessment of the indicator values relative to the measures envisioned in the Strategy and their estimated future impact in terms of reducing the corruption risk in the respective areas.

Scope of the survey: Depending on the share of the users of the particular administrative, social, health, and education services, the SDS will cover between 500 and 1,000 persons.

Sampling model: two-stage random route cluster sample is to be used for mass services. Quota sampling may also be used in some cases.

Survey method: face-to-face interview.

3. "Mystery Customer" of Surveys (including staff loyalty tests)

The main goal of this method is to supply information about the actual manner in which particular state institutions (on central and local level) provide services to citizens and businesses. More specifically, the method aims to obtain on-site information about the quality of the services provided, how citizens and businesses are treated by the staff, the compliance with procedures, deadlines and requirements, and whether mechanisms for corrupt practices in the particular field exist. This type of surveys focus on the spheres and services for which there is official information about existing corrupt practices and which are exposed to highest corruption risk. It will cover institutions at both central and local level.

Overall the plan could include the following numbers and groups of mystery users:

- Servicing citizens on central level – 30 mystery users;
- Servicing citizens on local level – 30 mystery users;
- Servicing businesses on central level – 30 mystery users;
- Servicing businesses on local level – 30 mystery users.

The mystery users will be provided with a questionnaire containing a set of criteria that have to be monitored, evaluated and described in the course of the survey. For specific cases and activities not covered by the system of indicators, the mystery users will provide their notes in free-form reports.

4. Media Monitoring

The media monitoring follows corruption-related publications in print and electronic media. On a daily basis, a team of web editors collects postings on corruption and governance issues into an electronic database. Regarding radio and television, the monitoring covers the major newscasts and most important news-and-commentary programs. Analytical reports will be prepared on a monthly basis.

The main objectives of media monitoring are:

- To register the quantitative characteristics of corruption-related coverage in the national press (national dailies, weeklies and magazines), the electronic media with original news programming, and national radio and television broadcasters;
- To establish the intensity of corruption-related media coverage and estimate its impact on shaping public opinion and attitudes;
- To measure media coverage of anticorruption initiatives in the country.

APPENDIX 2. PROPOSED INDICATORS

1. **Availability** of laws, programs, analyses, research methodologies, proposals, plans, publicly announced measures, etc;
2. **Relevance** of the measure adopted – is it consistent with the goals it is supposed to help achieve;
3. **Timeframe compliance or non-compliance** – has the particular measure been applied in keeping with the time schedule envisioned in the strategy implementation program;
4. **Implementation progress** – has the particular measure been carried out to its full scope and content;
5. **Quality** of the elaborated laws, programs, analyses, research methodologies, proposals, plans – has the measure been applied in line with good practices and the standards set;
6. **Quantitative indicators measuring the outcomes of the adopted measure** (number or relative share), e.g., number of anticorruption trainings conducted; number of trained administrative officers at all levels of the administration; number of hotlines established; number of corruption-related complaints filed, etc.;
7. **Effectiveness** of the measure adopted – assessing the cost-effectiveness of the particular measure.

I. Measures in the Public Sphere

1. Prevention and Counteraction of Corruption in the High Ranks of Power

№	Measure	Institution responsible	Deadline	Indicators
1.1.	Applying the mechanism envisioned in the Code of Ethics of Holders of High Government Office and ensuring public access to the declaration for the prevention and avoidance of conflicts of interests	Council of Ministers (CM), CPCC	06/30/2006	2, 3, 6 (number of persons who have submitted declarations), 7
1.2.	Expanding public and media access to the Registry under the Law on Property Declaration by Persons in High Public Office	CPCC, National Audit Office (NAO)	03/31/2006	2, 3, 6 (share of audience reached), 7
1.3.	Analysis of the effectiveness of the sanctions under the Law on Property Declaration by Persons in High Public Office	Ministry of Finance (MF), NAO	10/31/2006	1, 4, 5, 7
1.4.	Elaborating a draft law on lobbying	CPCC, The Parliamentary Anticorruption Committee jointly with the Ombudsman of the Republic of Bulgaria	12/20/2006	4

№	Measure	Institution responsible	Deadline	Indicators
1.5.	Development and implementation of a training program on the issues of corruption, conflicts of interests, and professional ethics for all ministers, deputy ministers, political cabinet members, district governors, deputy district governors, chairs and directors of agencies, commission members, municipality mayors	CM, CPCC	03/31/2006	1, 2, 3, 4, 5, 6 (number of programs developed; number of officials trained), 7

2. Transparent Party Financing

№	Measure	Institution responsible	Deadline	Indicators
2.1.	Review and analysis of the best international practices in the adoption of standards of transparency in political party financing	CM, CPCC	06/30/2006	1, 2, 3, 4, 5, 7
2.2.	Developing a draft amendment to the Law on Political Parties with a view to guaranteeing transparency in political party financing, including public disclosure of their sources of financing	CM, CPCC	12/20/2006	1, 2, 3, 4, 5, 7
2.3.	Analysis of the use of government subsidies by the political parties	MF	12/20/2006	1, 2, 3, 4, 5, 7

3. Measures in Central and Local Administration

№	Measure	Institution responsible	Deadline	Indicators
3.1.	Developing a plan for conducting anticorruption training for officials at all levels of the administration	Institute of Public Administration and European Integration (IPAEI), managers of all administrative structures	03/31/2006	1, 2, 3, 4, 5, 6 (number of plans developed), 7
3.2.	Establishing, reinforcing, and expanding the powers of the Inspectorates	All administrative structures	03/31/2006	1, 2, 3, 4, 5, 7
3.3.	Designing a methodology for the control activity of the Inspectorates	CM	10/31/2006	1, 2, 3, 4, 5, 7

№	Measure	Institution responsible	Deadline	Indicators
3.4.	Expanding the channels for receiving information and reports of corruption in all administrations with control and regulatory functions (establishing 24-hour, free telephone lines, special sections in the websites of the administrative structures, etc.)	All administrative structures with control and regulatory functions	06/30/2006	1, 2, 3, 4, 5, 6 (types of channels for receiving information established, number of hotlines, etc. established; number of institutions with such practices), 7
3.5.	Introducing internal mechanisms of control of the declarations to avoid conflicts of interests of public officials	All administrative structures	04/30/2006	1, 2, 3, 4, 5, 6(share of officials who have not submitted declarations), 7
3.6.	Making public the measures for transparent governance	All administrative structures	03/31/2006	2, 3, 4, 6 (share of audience reached), 7
3.7.	Developing a portal website for posting draft laws and strategies and giving citizens the opportunity to provide input	CM	09/30/2006	1, 2, 3, 4, 5, 7
3.8.	Developing an integrated portal site for posting information on the Structural Funds and the Cohesion Fund	CM, MF	12/20/2006	1, 2, 3, 4, 5, 7
3.9.	Developing rules and regulations for the protection of those reporting instances of corruption	Ministry of State Administration and Administrative Reform (MSAAR), Ministry of Labor and Social Policy (MLSP), Ministry of Justice (MJ)	12/20/2006	1, 2, 3, 4, 5, 6 (number of regulatory documents developed), 7
3.10.	Assessment of the corruption risk at all levels of the administrative structures	All administrative structures	11/30/2006	1, 2, 3, 4, 5, 6 (number of analyses and proposals), 7
3.11.	Updating the job descriptions of all managerial positions including detailed description of their planning, management, and resource control responsibilities, as well as for ensuring compliance with the administrative procedures	The managers of all administrative structures	06/30/2006	1, 2, 3, 4, 5, 6 (number/share of updated job descriptions), 7
3.12.	Development and implementation of a training program on the problems of corruption and conflicts of interests for local administration officials	Municipality Mayors	06/30/2006	1, 2, 3, 4, 5, 6 (number and share of officials trained), 7
3.13.	Creating mobility opportunities for public officials with special attention to those working in units of higher corruption risk (public procurement, human resources, working with clients, licensing and authorization issuing)	MSAAR	07/31/2006	1, 2, 3, 4, 5, 6 (share of the respective officials), 7

№	Measure	Institution responsible	Deadline	Indicators
3.14.	Introducing criteria for assessment of the adherence to the rules of professional ethics to be applied in officials' annual performance evaluation	MSAAR	10/31/2006	1, 2, 3, 4, 5, 6 (number of evaluation criteria adopted), 7
3.15.	Including provisions in the Code of Ethics of the Holders of High Government Office and the Code of Ethics of State Administration Officials restricting the transfer from the public to the private sector in cases when the person has dealt with information that might be used to the detriment of public interests or was directly involved in decision-making to the benefit of the private company	MSAAR, CPCC	10/31/2006	1, 2, 3, 4, 7
3.16.	Conducting loyalty tests, proactive checks, and other modern good practices in the Ministry of Interior (MI) structures exposed to corruption risk	MI	ongoing	1, 2, 3, 4, 5, 6 (number/share of officials tested; number of checks conducted), 7
3.17.	Introducing criteria for assessing the anticorruption attitude of MI job applicants	MI	04/30/2006	1, 2, 3, 4, 5, 7
3.18.	Analysis of the system of additional incentives and evaluation of control authorities with a view to ensuring their independence and objectivity	CPCC,MF, MLSP	03/31/2006	1, 2, 3, 4, 5, 6 (number of analyses, evaluations), 7
3.19.	Posting detailed information on the activity of the Permanent Committee on Protection of the Population in the Event of Natural Disasters, Hazards, and Accidents on the government website, as well as information about spending from the national budget	Ministry of Government Policy on Natural Disasters and Accidents (MGPNDA)	ongoing	1, 2, 3, 4, 5, 7
3.20.	Providing Internet access to information about requests filed under the Law on Access to Public Information and the respective approvals/denials	MSAAR jointly with State Agency on Information Technology and Communication (SAITC)	12/20/2006	1, 2, 3, 4, 5, 7
3.21.	Establishing an internal unit for fraud prevention and counteraction of corruption with the State Agriculture Fund in order to expose violations, fight corruption, and improve the mechanisms guaranteeing transparent, effective and appropriate spending of the funds	Ministry of Agriculture and Forests (MAF), State Agriculture Fund	12/20/2006	1, 2, 3, 4, 5, 7

№	Measure	Institution responsible	Deadline	Indicators
3.22.	Building up an information system for data entry concerning forthcoming or past wood and forestry concession procedures in order to guarantee transparency and foster public trust in the institution	MAF, National Forest Directorate	02/28/2006	1, 2, 3, 4, 5, 7
3.23.	Establishing independent internal audit units in public sector organizations	MF	Within the timeframe provided for by the Law on Internal Audit	1, 2, 3, 4, 5, 6 (number of organizations where such units have been set up; share of organizations lacking such units), 7
3.24.	Development of an Intranet system for registration of administrative service requests, filing of complaints, reports, and proposals, requests for access to public information, etc. at all structures of the Ministry of the Environment and Waters (MEW): Regional Inspection Services on the Environment and Waters, Executive Environmental Agency, Water Basins Directorates, National Nature Parks	MEW, secondary level government bodies managing of budgetary resources	12/20/2006	1, 2, 3, 4, 5, 6 (number/share of structures with Intranet), 7
3.25.	Improving the adopted National Automated Information System for Road Fee Collection in the national road network with a view to overcoming the influence of the subjective factor	Ministry of Regional Development and Public Works (MRDPW), National Road Infrastructure Fund	12/20/2006	1, 2, 3, 4, 5, 7
3.26.	Assessment and implementation of measures for strict accountability and transparency in the process of modernization of the armed forces, in compliance with the Plan for Organizational Development and Modernization of the Armed Forces for the Period up to 2015	Ministry of Defense (MD)	04/30/2006	1, 2, 3, 4, 5, 6 (number of measures developed and implemented), 7
3.27.	Analysis of the functioning of the Armed Forces Development Management System and adopting measures to improve it with a view to reinforcing clear-cut and effective spending and accountability rules while observing the requirements for the protection of classified information	MD	05/31/2006	1, 2, 3, 4, 5, 7
3.28.	Analysis of the accountability and adoption of measures to improve counteraction of possible corrupt practices in the process of restructuring and decommissioning of military establishments and facilities of the Bulgarian Army.	MD	06/30/2006	1, 2, 3, 4, 5, 6 (number of measures developed and implemented), 7

№	Measure	Institution responsible	Deadline	Indicators
3.29.	Analysis and assessment of the practice in real property management and the sale of movable assets and development and implementation of measures aimed to achieve greater transparency and competition in such transactions	MD	07/31/2006	1, 2, 3, 4, 5, 6 (number of measures developed and implemented), 7
3.30.	Assessing the measures for prevention and counteraction of possible corrupt practices in the operation of sole proprietorships with a public stake in the capital where the Minister of Defense represents the state and updating them with a view to the changing economic environment	MD	08/31/2006	1, 2, 3, 4, 5, 6 (number of measures updated), 7
3.31.	Improving and updating the system for informing the senior management of the Ministry of Defense and the Bulgarian Army about instances of corruption and the development of risk factors conducive to corrupt practices	MD	11/30/2006	1, 2, 3, 4, 5, 7
3.32.	Assessment and implementation of the mechanism for property declaration and accountability of high-ranking army officers	MD	07/31/2006	1, 2, 3, 4, 5, 6 (number/share of high-ranking officers who have not submitted property declarations), 7
3.33.	Adopting a plan for the activity and interaction between the Military Police and Military Counterintelligence Service, the MD Inspectorate, and the Financial Control Directorate in the period 2006-2008 as related to the prevention and counteraction of corruption	MD	06/30/2006	1, 2, 3, 4, 5, 7

4. Transparent and Effective Management of the Healthcare System

№	Measure	Institution responsible	Deadline	Indicators
4.1.	Improving the effectiveness of the financial and medical control implemented in medical establishments and registering arising conflicts of interests in the activity of public employees	Ministry of Healthcare (MH)	02/28/2006	1, 2, 3, 4, 5, 6 (number of registered cases of conflicts of interests), 7
4.2.	Introducing criteria guaranteeing maximum impartiality in the implementation of the medical supervision of healthcare quality and access to medical services as related to mandatory and optional health insurance	MH	02/28/2006	1, 2, 3, 4, 5, 7
4.3.	Ensuring spending transparency and accountability in the healthcare system	MH	03/31/2006	1, 2, 3, 4, 5, 6 (number of publications, media), 7

№	Measure	Institution responsible	Deadline	Indicators
4.4.	Creating and maintaining a system of accountability, monitoring, and control of health-insurance contributions	MH, National Health Insurance Fund (NHIF)	03/31/2006	1, 2, 3, 4, 5, 7
4.5.	Introducing a system of assessment of the corruption risk in the structures related to public health – NHIF, MH, in the major public hospitals	MH	04/30/2006	1, 2, 3, 4, 5, 6 (number/share of institutions where such a system is in place), 7
4.6.	Adopting tougher sanctions for violations of professional ethics in the Law on Professional Organizations of Physicians and Dentists	MH	04/30/2006	1, 2, 3, 4, 5, 7
4.7.	Introducing one-stop administration service systems	MH, NHIF, Regional Health Insurance Funds, all structures with the minister of healthcare	06/30/2006	1, 2, 3, 4, 5, 6 (number of programs implemented; number of administrations with one-stop service systems; number of services provided in such manner), 7
4.8.	Developing a system of intra-agency control concerning the administration of authorization and registration regimes	MH	06/30/2006	1, 2, 3, 4, 5, 6 (number of organizations having introduced the system of control), 7
4.9.	Adopting a system of evaluation of the directors of the national centers for public health protection and control, the regional healthcare centers, and regional inspection services on public health protection and control and including an evaluation of professional ethics	MH	08/31/2006	1, 2, 3, 4, 5, 6 (number of organizations having introduced the system of evaluation), 7
4.10.	Development by NHIF of a financial plan for the allocation of funds which sets the parameters of the activities provided for by financed health-insurance, as well as the mechanisms for their distribution	MH, NHIF	12/20/2006	1, 2, 3, 4, 5, 7
4.11.	Improving the mechanisms for determining the value and volume of the services provided for by health-insurance with a view to creating fair competition among medical care providers and for quality	MH, NHIF	06/30/2006	1, 2, 3, 4, 5, 7

5. Transparent and Effective Management of the Education System

№	Measure	Institution responsible	Deadline	Indicators
5.1.	Adopting a system of assessment of the corruption risk at all levels in the Ministry of Science and Education (MSE) and its subordinate structures. Identifying the structures and activities with higher corruption risk and applying appropriate mechanisms to bring it down.	MSE	04/30/2006	1, 2, 3, 4, 5, 6 (number of structures assessed in terms of corruption risk), 7
5.2.	Adopting measures to prevent unlawful influence and intervention with teachers' selection when drawing up the requests for free textbooks and study aids	MSE	04/30/2006	1, 2, 3, 4, 5, 6 (number of measures adopted; number of establishments where such measures have been adopted), 7
5.3.	Expanding the elective education program on Anticorruption to cover all secondary schools by the 2006/2007 school year	MSE	09/30/2006	1, 2, 3, 4, 5, 6 (number of establishments offering this elective subject; number of students covered by the training), 7
5.4.	Developing and printing free Anticorruption textbooks and study aids for the secondary schools in the country for the 2006/2007 school year	MSE, CPCC	09/30/2006	1, 2, 3, 4, 5, 6 (number of textbooks and study aids developed and printed), 7
5.5.	Developing and publicizing specific programs to counter corruption by the academic councils of higher education establishments	MSE, university rectors, CPCC	07/31/2006	1, 2, 3, 4, 5, 6 (number of programs developed and made public; number of higher education establishments covered), 7

6. Provision of Quality Public and Administrative Services

№	Measure	Institution responsible	Deadline	Indicators
6.1.	Structuring and establishing a database for exchange of public information among public administration front offices	MSAAR, CPCC	10/31/2006	1, 2, 3, 4, 5, 6 (number of institutions and organizations having such databases in place), 7
6.2.	Further introduction of e-government, including by providing the necessary technical equipment and facilities, and Internet access	MSAAR	04/30/2006	1, 2, 3, 4, 5, 6 (quantity of newly purchased equipment by type, number of technically equipped organizations, number of workplaces with Internet access by organization), 7
6.3.	Assessment of the implementation progress of the Program for Improving Service Delivery in State Administration with regard to the one-stop service system	MSAAR jointly with the Ombudsman of the Republic of Bulgaria	05/31/2006	1, 2, 3, 4, 5, 6 (number of structures and organizations assessed),7
6.4.	Developing a catalogue for investors including information about the requirements for all administrative services provided by the bodies within the system of MEW	MEW	11/30/2006	1, 2, 3, 4, 5, 7

7. Independent Control Institutions Engaged in Efforts to Curb Political and Administrative Corruption

№	Measure	Institution responsible	Deadline	Indicators
7.1.	Improving the mechanisms for applying the Rules for the Implementation of the Law on Measures Against Money-Laundering	MF, Financial Intelligence Agency (FIA), Bulgarian National Bank (BNB), NAO, Financial Supervision Commission (FSC)	06/30/2006	1, 2, 3, 4, 5, 7

№	Measure	Institution responsible	Deadline	Indicators
7.2.	Improving the interaction between FIA and the other financial-and-regulatory and control authorities through exchange of information about risk groups of clients, operations and transactions, through joint training programs and joint inspections of financial institutions, and by developing methodologies and instructions for such inspections	MF, FSC, BNB	04/30/2006	1, 2, 3, 4, 5, 6 (number of conducted joint trainings, number of jointly conducted examinations), 7
7.3.	Creating a coordination-and-consultancy group with the financial-and-regulatory and control authorities (BNB, FSC, FIA, and the State Commission on Gambling), which is to review and propose measures to make the financial system less vulnerable to dirty money, including of corruption-related origin	MF, FSC, BNB	04/30/2006	1, 2, 3, 4, 5, 7
7.4.	Introducing internal administrative procedures for assisting, and taking into consideration the recommendations of the national Ombudsman	All central and local government authorities and their administrations, in coordination with the Ombudsman of the Republic of Bulgaria	09/30/2006	1, 2, 3, 4, 5, 6 (number of structures with such procedures in place), 7
7.5.	Creating a mechanism for interaction between the national ombudsman and the local public mediators in the sphere of prevention and counteraction of corruption	The Ombudsman of the Republic of Bulgaria jointly with the National Association of Municipalities in the Republic of Bulgaria and local government	07/31/2006	1, 2, 3, 4, 5, 6 (number of structures covered by this mechanism), 7

8. Effectiveness of Anticorruption Penal Policy

№	Measure	Institution responsible	Deadline	Indicators
8.1.	Development and implementation of mandatory professional ethics training for all magistrates and administration officials in the judiciary	MJ in coordination with the Supreme Judicial Council (SJC), the Anticorruption Commission with the SJC, and the National Institute of Justice	07/31/2006	1, 2, 3, 4, 5, 6 (number of programs developed and implemented; number of magistrates and administrative officials trained), 7

№	Measure	Institution responsible	Deadline	Indicators
8.2.	Introducing modern technologies in the judiciary, installing computer systems and network equipment in the courts to ensure the establishment of national information systems	MJ jointly with SJC	12/20/2006	1, 2, 3, 4, 5, 6 (number of courts using modern technologies; number of courts with installed computer systems and network equipment), 7
8.3.	Introducing the software for automated court case management, for document management, for issuing criminal conviction certificates, and integrated registry system	MJ jointly with SJC	12/20/2006	1, 2, 3, 4, 5, 6 (number of courts to have installed software programs; number of courts to have adopted the integrated registry system), 7
8.4.	Elaborating methods to prove acts of corruption in typical cases at MI	MI	05/31/2006	1, 2, 3, 4, 5, 6 (number of methodologies developed), 7
8.5.	Carrying out a feasibility study on introducing the obligation for certified public accountants to report to the institutions concerned any suspected cases of bribery by the audited companies	Ministry of Economy and Energy (MEE), MF jointly with the Institute of Certified Public Accountants in Bulgaria	10/30/2006	1, 2, 3, 4, 5, 7
8.6.	Unification and regular updating of statistical information about the initiation and course of corruption-related criminal cases based on an integrated system of indicators	MJ, MI jointly with SJC	12/20/2006	1, 2, 3, 4, 5, 7
8.7.	Introducing the core of the integrated anti-crime information system at MJ and some components of the system at MD, the National Investigation Service (NIS), as well as the regional units of the Chief Directorate on Execution of Penalties with MJ	MJ, MD, NIS	12/20/2006	1, 2, 3, 4, 5, 6 (number of structures where the integrated information system has been adopted), 7
8.8.	Developing and implementing training programs for magistrates on the application of the provisions of the Law on Administrative Violations and Penalties concerning the criminal liability of legal entities and for enforcing the legal provisions on the confiscation of property acquired as a result of criminal activity	MJ jointly with SJC, Anticorruption Commission with the SJC, National Institute of Justice, Commission for Establishing Property Acquired from Criminal Activity	07/31/2006	1, 2, 3, 4, 5, 6 (number of training programs developed and implemented; number of magistrates trained), 7

№	Measure	Institution responsible	Deadline	Indicators
8.9.	Analysis of the enforcement of the provisions under the Bribery Section and other provisions on corruption-related crimes in the Penal Code, including the effectiveness of the penalties imposed, and of the provisions on the confiscation of property acquired as a result of criminal activity	MJ	12/20/2006	1, 2, 3, 4, 5, 7
8.10.	Analysis of the conformity of domestic legislation with the provisions of the UN Convention Against Corruption (signed by the Republic of Bulgaria in Merida, Mexico on December 14, 2003) and taking steps to prepare its ratification	MJ	06/30/2006	1, 2, 3, 4, 5, 7
8.11.	Regular working meetings and exchange of information between CPCC, the Anticorruption Commission with the SJC, and the Parliamentary Anticorruption Committee in order to improve the dialogue between the legislature and the judiciary on the enforcement of the anticorruption penal policy	CPCC, Anticorruption Commission with the SJC and Parliamentary Anticorruption Committee	ongoing	1, 2, 3, 4, 5, 6 (number of working meetings held over a definite period of time), 7

II. Measures in the Economic Sphere

1. Transparent Public Finance Governance

1.1. Transparency and Prevention of Corruption in the Administration of Tax and Customs Revenues

№	Measure	Institution responsible	Deadline	Indicators
1.1.1.	Enhancing the mechanisms for the monitoring of high-risk goods; conducting a policy of active cross border cooperation on matters related to the fight against trafficking in goods and narcotics	MF, CA	12/20/2006	1, 2, 3, 4, 5, 7
1.1.2.	Expanding the scope and effectiveness of the performance of post-control units with the Customs Agency (CA)	MF, CA	12/20/2006	2, 3, 4, 7
1.1.3.	Expanding the interaction of the Customs Agency with other control bodies of the executive and bodies of the judiciary, with NGOs, the media, professional and business associations, and representatives of the trade sector	MF, CA	12/20/2006	1, 2, 3, 5, 7

№	Measure	Institution responsible	Deadline	Indicators
1.1.4.	Updating the Guidebook for the Exercise of Control in Public Procurement by the bodies of PIFCA	PIFCA	06/30/2006	1, 2, 3, 4, 5, 7
1.1.5.	Completing work on the development and implementation of the VIES information exchange system and making sure the Intrastat system is fully operational as of the date of accession	National Revenue Agency (NRA)	12/20/2006	2, 3, 4, 5, 7
1.1.6.	Proposing an amendment to the Penal Code with a view to imposing penal liability for crimes involving VAT-related fraud	MF, MJ	03/31/2006	1, 2, 3, 4, 5, 7
1.1.7.	Drafting a new Law on Value-Added Tax, including the adoption of a hypothesis wherein VAT reimbursement would be subject to provision of adequate collateral, which would be valid over a certain period of time and would guarantee the collection of state dues should the state decide to exercise its right to implement control within this timeframe, as well as introducing solidary liability for persons who were or should have been aware that they were part of a chain for syphoning off VAT.	MF	03/31/2006	1, 2, 3, 4, 5, 7
1.1.8.	Setting up coordination groups between the bodies of NPA, the Prosecutor's Office and the Ministry of Interior (MI) for joint action in the fight against VAT fraud and evasion	NRA, MI jointly with the Supreme Prosecution Office of Cassation (SPOC)	02/28/2006	1, 2, 3, 4, 5, 6 (number of groups, number of cases exposed), 7
1.1.9.	Introducing automated implementation of annual risk assessment of all tax-liable persons and distributing them in risk bands; planning the number of audits in accordance with the risk-band distribution and monitoring the criteria used by NRA for ongoing selection	NRA	12/20/2006	1, 2, 3, 4, 5, 6, 7
1.1.10.	Analysis of the control performed with a view to optimizing the processes of risk assessment, selection of the persons subject to auditing and the implementation of control activities	NRA	03/31/2006	1, 2, 3, 4, 5, 7
1.1.11.	Setting up an information data base on potential and proven fraud perpetrators with a view to speedy, effective, and preventive control	NRA	02/28/2006	1, 2, 3, 4, 5, 7
1.1.12.	Developing internal procedures facilitating the exposure of corrupt practices in the administration of tax revenues and insurance contributions	MF, NRA	04/30/2006	1, 2, 3, 4, 5, 7

№	Measure	Institution responsible	Deadline	Indicators
1.1.13.	Adopting legal and administrative measures to fight illegal employment and reduce the share of the grey economy	MLSP	12/20/2006	1, 2, 3, 4, 5, 7

1.2. Public Procurement and Concessions

№	Measure	Institution responsible	Deadline	Indicators
1.2.1.	Developing internal rules for improving the organization and transparency, and alleviating the bureaucratic procedures in the area of concessions. Increased control over the implementation of concession contracts.	All administrations with functions related to the granting of concessions	06/30/2006	1, 2, 3, 4, 5, 7
1.2.2.	Developing a special training module on control related to public procurement by the bodies of PIFCA	PIFCA	06/30/2006	1, 2, 3, 4, 5, 7
1.2.3.	Analysis of the existing legislation and procedures for holding tenders for road construction and refurbishment, including concession procedures	Ministry of Regional Development and Public Works (MRDPB)	04/30/2006	1, 2, 3, 4, 5, 7
1.2.4.	Maintaining a public procurement registry in line with the standards of accountability, transparency, free and fair competition in the area of public procurement	Public Procurement Agency (PPA)	06/30/2006	1, 2, 3, 4, 5, 7
1.2.5.	Improving the system of appeals against public procurement procedures in line with EU practices	PPA	06/30/2006	1, 2, 3, 4, 5, 7
1.2.6.	Developing and implementing specific measures for cooperation with control authorities for the purpose of enhancing public procurement effectiveness, as well as the cooperation between PPA, court authorities, and business organizations in identifying corruption preconditions and developing anticorruption measures in the area of public procurement	PPA, all bodies of the executive with powers under the Law on Public Procurement	12/20/2006	1, 2, 3, 4, 5, 7
1.2.7.	Developing a program specifying the sites subject to concession and forthcoming concession procedures conducted by the Ministry of Transport (MT) over the period specified	MT	04/30/2006	1, 2, 3, 4, 5, 7

№	Measure	Institution responsible	Deadline	Indicators
1.2.8.	Improving the organization of the system of intra-agency control of the activity of the district road directorates with the Executive Road Agency in holding tenders for road construction and refurbishment, as well as exercising control over the implementation and reporting of the activity related to construction, ongoing repairs, and winter maintenance of roads	MRDPB, Executive Agency on Roads	12/20/2006	1, 2, 3, 4, 5, 7

1.3. Transparency in state-business relations: regulating the forms of public-private partnership

№	Measure	Institution responsible	Deadline	Indicators
1.3.1.	Gradual transition from a license and authorization regime for business to a registration and declaration regime. Assigning specific licensing-related activities to professional/business organizations, with state institutions focusing on control, including on declines to issue authorizations and licenses	Bodies of the executive entrusted with powers of administering regulatory regimes	10/31/2006	1, 2, 3, 4, 5, 6 (number of abolished/changed regimes), 7
1.3.2.	Developing the administrative registry in its section on regulatory regimes to guarantee transparency	Ministry of State Administration and Administrative Reform (MSAAR), Ministry of Economy and Energy (MEE), bodies of the executive entrusted with powers in administering regulatory regimes	06/30/2006	1, 2, 3, 4, 5, 7

2. Reinforcing Transparency Mechanisms in the Private Sector: Business Associations and Corporate Governance

№	Measure	Institution responsible	Deadline	Indicators
2.1.	Developing proposals and model rules for reinforcing the transparency and accountability in the work of public officials by regulating the interaction between the public and private sectors	MSAAR	06/30/2006	1, 2, 3, 4, 5, 7
2.2.	Analysis of the existing regulatory framework and proposals for amendments with a view to creating conditions for broader implementation of public-private partnership	MSAAR	12/20/2006	1, 2, 3, 4, 5, 7

№	Measure	Institution responsible	Deadline	Indicators
2.3.	Reviewing the implementation of the Law on Alleviating Administrative Regulation and Administrative Control over Economic Activity	MEE	12/20/2006	1, 2, 3, 4, 5, 7
2.4.	Training administration officials in analysis and impact assessment when implementing license and registration regimes	Council of Ministers (CM), MF, MEE	12/20/2006	1, 2, 3, 4, 5, 6 (number of officials trained), 7
2.5.	Assisting the central and local administrations in preparing the economic analysis and impact assessment when implementing and enforcing regulatory acts, including public discussion	MEE	12/20/2006	1, 2, 3, 4, 5, 7

III. Civic Control and Enhanced Cooperation with Civil Society

1. Institutionalization of civic control over the work of the administration, the development and implementation of a policy of transparency

№	Measure	Institution responsible	Deadline	Indicators
1.1.	Developing and improving the forms of anticorruption cooperation between the municipalities, state authorities, the media, and non-governmental organizations	MSAAR, MJ, CPCC, district and municipal administrations	09/30/2006	1, 2, 3, 4, 5, 7

2. Citizen Participation in Preventive Anticorruption Activity

№	Measure	Institution responsible	Deadline	Indicators
2.1.	Organizing and holding an anticorruption week	CM, CPCC	12/20/2006	1, 2, 3, 4, 7
2.2.	Conducting an anticorruption awareness raising campaign on television and radio, ensuring the involvement of the mass media and NGOs. Development and dissemination of anticorruption visuals.	CPCC	06/30/2006	1, 2, 3, 4, 5, 6 (number of programs, number of times broadcast, size of the audience), 7
2.3.	Organizing regular quarterly public discussions and round tables with the participation of NGOs and the local business community on the possibilities for civic control over municipal budget formation and spending and citizen participation in the review of complaints, requests, reports, and recommendations addressed to the local government authorities	MSAAR, CPCC, district and municipal administrations	Quarterly	1, 2, 3, 4, 7
2.4.	Developing standards for the administrative services provided	MSAAR jointly with NGOs	12/20/06	1, 2, 3, 4, 5, 7

№	Measure	Institution responsible	Deadline	Indicators
2.5.	Assessment of the quality of administrative service delivery based on indicators	MSAAR jointly with NGOs	12/20/2006	1, 2, 3, 4, 5, 7

3. Assessment of the Spread of Corruption and the Effectiveness of Anticorruption Policies

№	Measure	Institution responsible	Deadline	Indicators
3.1.	Developing a system of indicators for the implementation of the strategy	CPCC jointly with NGOs	04/30/2006	1, 2, 3, 4, 5, 7
3.2.	Assessment of the spread of corruption in the country	CPCC jointly with NGOs	annually	1, 2, 3, 4, 5, 6 (number of surveys), 7
3.3.	Biannual public progress reports and updating of the Implementation Program for the 2006 Strategy for Transparent Governance and Prevention and Counteraction of Corruption	CPCC jointly with NGOs	06/30/2006	1, 2, 3, 4, 5, 7
3.4.	Biannual assessment of the implementation progress of the Implementation Program for the 2006 Strategy for Transparent Governance and Prevention and Counteraction of Corruption	CPCC jointly with NGOs	06/30/2006	1, 2, 3, 4, 5, 7

4. Cooperation between State Authorities and Civic Organizations in the Adoption of the Best International Practices

№	Measure	Institution responsible	Deadline	Indicators
4.1.	Ensuring active participation in GRECO activities and in the OECD working group on bribes in international transactions	MJ	ongoing	1, 2, 3, 4, 5, 7
4.2.	Studying and implementing the positive experience of EU countries	All administrative structures	ongoing	1, 2, 3, 4, 5, 7
4.3.	Implementing measures to expand anticorruption cooperation on national as well as international level	CPCC	06/30/2006	1, 2, 3, 4, 5, 6 (number of measures implemented), 7
4.4.	Involving NGO representatives in developing a mandatory anticorruption training system for the officials at the inspectorates as well as on-site familiarization with the international/ European experience and practices in the counteraction of corruption	CPCC, MSAAR, MJ jointly with NGOs	03/31/2006	1, 2, 3, 4, 5, 6 (number of participating NGOs), 7

№	Measure	Institution responsible	Deadline	Indicators
4.5.	Setting up public councils for the counteraction of corruption with all district administrations. Developing and adopting anticorruption programs and plans	MSAAR, District Governors	06/30/2006	1, 2, 3, 4, 5, 6 (number of councils, number of programs and plans developed), 7

APPENDIX 3. SPECIFIC INDICATORS FOR PARTICULAR OBJECTIVES OF THE STRATEGY

Prevention and counteraction of corruption in the high ranks of state power

- Number of developed training programs on the problems of corruption, conflicts of interest, and professional ethics;
- Number of senior state officials (ministers, deputy ministers, political party leaders and advisors, district governors, deputy district governors, agency chairpersons and directors, members of commissions, municipal mayors) who have completed anticorruption training;
- Number of state officials who have filed property declarations;
- Number of inquiries on allegations of corruption concerning high-ranking officials;
- Number of exposed conflicts of interests in the high ranks of state power;
- Number of detected violations of the codes of ethics;
- Number of reports of corruption filed;
- Number of sanctioned officials for involvement in corrupt practices (by government body; by type of violation and by type of sanction).

Transparent party financing

- Number of parties which have provided information about their sources and amounts of financing to the official government authorities;
- Number of parties which have made their financial reports public;
- Number of parties sanctioned for failure to provide financial reports;
- Number of citizens familiar with the system of state subsidy and party financing of political parties.

Measures in central and local administration

- Number of district administrations with established public anticorruption councils or with adopted anticorruption programs and plans;
- Number of administrations that have introduced one-stop service delivery systems and number of services provided in this manner;
- Number of officials who have completed special anticorruption training;
- Number of detected violations of codes of ethics and number of persons sanctioned (by administration);
- Number of administrative structures with introduced integrated information technologies – e.g., databases for exchange of information, technical facilities (PC and Internet access) for each workplace;
- Number of inquiries on allegations of corruption involving central and local administration officials;
- Number of exposed conflicts of interests in the administration;
- Number of reports of corruption by manner submitted;
- Number of sanctioned officials for involvement in corrupt practices (by government body; by type of violation and by type of sanction)

Transparent and effective management of the healthcare system

- Share of the citizens who have interacted with representatives of the healthcare system and who, in the past year, have been asked for favors, money, or gifts in order to have a problem of theirs solved;
- Share of the citizens who have interacted with representatives of the healthcare system and who, in the past three months, have been asked for favors, money, or gifts in order to have a problem of theirs solved;
- Share of the citizens who have interacted with healthcare employees and to whom it was indicated that they were expected to provide money, gifts, or favors;
- Ways in which healthcare employees exert corruption pressure on citizens;
- Main reasons for which citizens typically initiate corrupt practices in the sphere of healthcare;
- Share of those who in the past year/three months have had to provide money, gifts, or favors to a healthcare employee;
- Number of filed reports of corruption in the healthcare system;
- Number of sanctioned healthcare employees.

Transparent and effective management of the education system

- Share of the citizens who have interacted with representatives of the education system and who, in the past year, have been asked for favors, money, or gifts in order to have a problem of theirs solved;
- Share of the citizens who have interacted with representatives of the education system and who, in the past three months, have been asked for favors, money, or gifts in order to have a problem of theirs solved;
- Share of the citizens who have interacted with education system employees and to whom it was indicated that they were expected to provide money, gifts, or favors;
- Ways in which education system employees exert corruption pressure on citizens;
- Main reasons for which citizens typically initiate corrupt practices in the sphere of education;
- Share of those who in the past year/three months have had to provide money, gifts, or favors to an education system employee;
- Number of education establishments which have introduced Anticorruption as an elective subject and number of students enrolled;
- Number of filed reports of corruption in the education system;
- Number of sanctioned education system employees.

Transparency and prevention of corruption in the administration of tax and customs revenues[2]

- Share of companies involved in corrupt practices with the tax and customs administration;

[2] *Corruption and Tax Compliance. Policy and Administration Challenges,* K. Pashev, Center for the Study of Democracy, 2005, p. 102.

- Share of customs and tax officials involved;
- Frequency and amounts of bribes to the tax and customs administration;
- Tax burden, costs of tax evasion, and likelihood of exposure;
- Estimated corruption-related extra income of the occupations in customs and tax administration (higher interest in these occupations compared to others with similar official remuneration).

Public procurement and concessions

- Share of the particular types of procedures in use for the granting of public procurement contracts as provided for by the Law on Public Procurement which may generally be defined as open and closed;
- Total amount and share of public procurement contracts where the Public Internal Financial Control Agency (PIFCA) found irregularities and in particular, those unjustifiably granted without initiating the procedures envisioned by law (country total and by municipality);
- Total number and dynamics of audit findings of the National Audit Office concerning the spending of public funds by central and local government authorities;
- Share of total public procurement contracts for which only one candidate has bid and won;
- Share of companies that have made informal payments in order to win public procurement contracts;
- Total and average amounts of the informal payments by companies in order to secure public procurement contracts;
- Share and total amount of concession contracts (e.g. as share of the national budget) awarded without tenders.

Transparency of state-business relations: regulating the forms of public-private partnership

- Total share (in cash value) of non-financial contributions, joint ventures, etc., with state, municipal or other public property/ownership arranged in the absence of transparent publicly accessible procedures;
- Number of exposed conflicts of interests in the process of law drafting;
- Members of the boards of directors of enterprises where the state holds stakes of over 50% who are political party members (heads and deputy heads of municipal/regional structures of parties/movements/ alliances, etc.);
- Share of companies that have made informal payments to obtain licenses or authorizations;
- Share of companies that have made informal payments in order to evade/reduce taxes, customs duties, fines, fees, and other due payments to the state;
- Total and average amounts of the informal payments made by companies in relation to applications for licenses or authorizations, participation in public procurement or concession tenders, payment of taxes, duties, etc.

Effectiveness of anticorruption penal policy

- Number of draft laws and other regulatory documents related to anticorruption / number of adopted laws and other regulations;
- Number of initiated, completed, suspended or terminated corruption-related criminal investigations and number of persons accused;
- Number of indictments and number of persons indicted;
- Number of initiated, completed, suspended or terminated corruption-related court proceedings;
- Number of convictions and acquittals, types and severity of the penalties imposed and number of persons convicted;
- Number of corruption-related complaints filed/number of inquiries conducted/number of officials sanctioned for involvement in corrupt practices (by government body).

APPENDIX 4. METHODOLOGY OF THE CORRUPTION MONITORING SYSTEM INDICATORS

The corruption indexes summarize the main indicators of the Corruption Monitoring System (CMS) of *Coalition 2000*. Each index sums up several research questions and allows comparative analysis over time. Corruption indexes assume values ranging from 0 to 10. The closer the index value is to 10, the more negative the assessments of the corruption situation. The values close to 0 indicate proximity to the ideal of a corruption free society.

The corruption indexes are based on the system of indicators reflecting patterns of corrupt behavior and attitudes to the various forms of corruption. The theoretical model of corruption underlying the CMS surveys distinguishes between the following aspects and elements of corruption:

1. Corruption Victimization

Acts of corruption fall into two main types – giving a bribe and accepting a bribe. These occur in two basic situations:

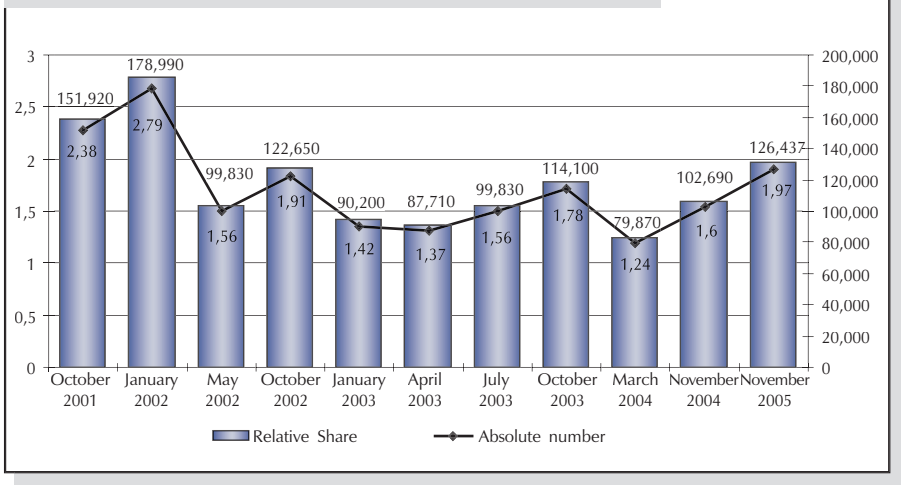
1) When citizens give bribes in order to obtain something they are entitled to by law (otherwise known as "greasing the wheel");
2) When citizens give bribes in order to obtain something they are not entitled to by law.

The registered frequency of acts of corruption characterizes its level in the country. The wording of the questions to respondents is of essential importance. In this respect, the CMS approach includes several elements meant to ensure neutrality, objectivity and anonymity:

a) Rather than the term "bribe", the phrasing employed is "providing money, gifts, or favors";
b) The respondents are not asked to provide information about how much they gave and to whom, etc, to "have a problem of theirs solved"; instead, the survey simply registers the act of "giving";
c) In addition to information about giving bribes, respondents are also asked about the solicitation of bribes, i.e. how often they come under corruption pressure from public officials and employees. The Corruption Indexes constituted on this basis are the following:

- **Personal involvement.** This index reflects the frequency of self-reported instances of "providing money, gifts, or favors" in order to have a particular problem addressed. Essentially, this index shows the level of real corruption in this country in a particular period of time.

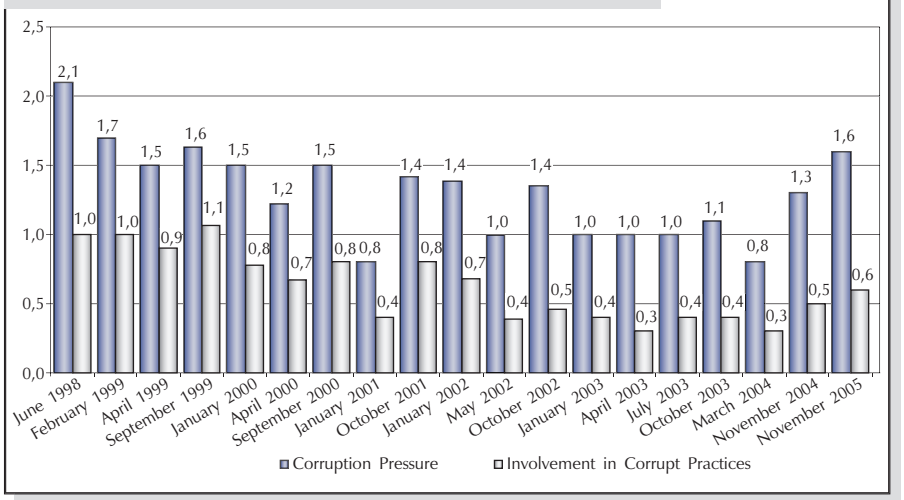
CORRUPTION VICTIMIZATION (AVERAGE MONTHLY NUMBER AND RELATIVE SHARE OF CORRUPTION TRANSACTIONS CONCLUDED)



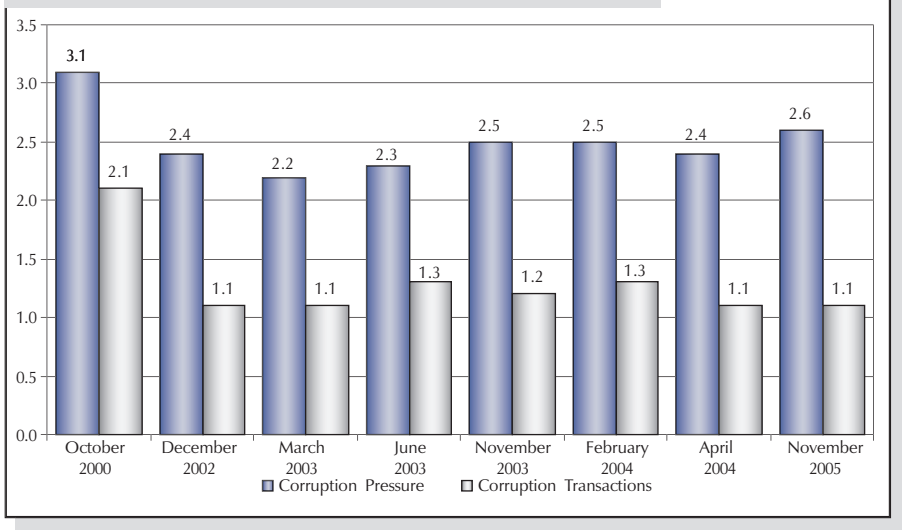
- **Corruption pressure.** This index reflects the frequency of cases, as reported by citizens, when asked to "give money, gifts, or favors" in order to have a problem of theirs solved. What the index shows is the level of potential corruption in this country in a particular period of time.

It should be noted that indicators concerning acts of corruption do not reflect assessments, opinions or perceptions but rather, the reported incidence of particular types of activities. It is this kind of indicators that underlie the methodology of victimization studies that have a long tradition and have been used to assess actual crime levels. The emphasis is on actual incidence since, for a number of reasons, not all crimes are reported and only some of those registered with the police actually reach the courts.

DYNAMICS OF CORRUPTION LEVEL INDEXES FOR THE GENERAL POPULATION (JUNE 1998 – NOVEMBER 2005)



DYNAMICS OF CORRUPTION LEVEL INDEXES FOR THE BUSINESS SECTOR



2. Value System and Moral Preconditions

Although they do not directly influence the level of corruption, values and norms play an important role in shaping citizens' behavior. Of the numerous indicators in this area, CMS monitors a set of attitudes having an impact on corruption:

1) The level of tolerance of various forms of corruption;
2) The level of awareness of the various types of corruption;
3) Citizens' inclination to resort to corrupt practices in order to address emerging personal problems.

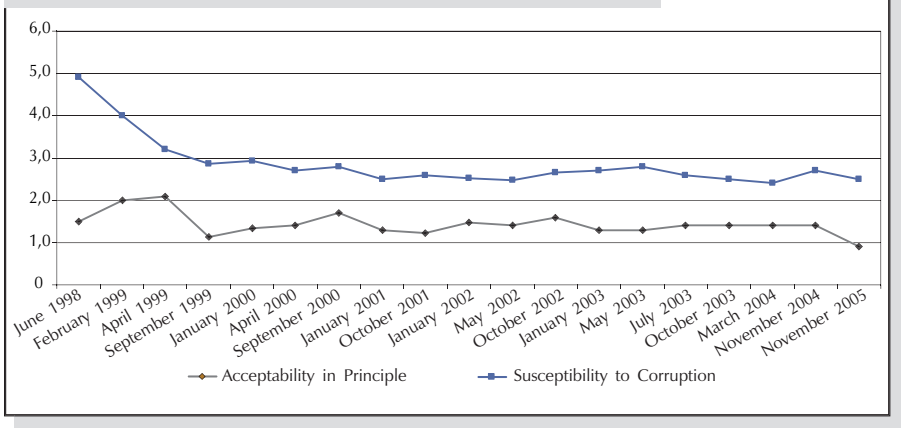
The Corruption Indexes reflecting this aspect include:

- **Acceptability in principle.** This index accounts for the level of tolerance of acts of corruption by MPs and ministry officials.

- **Susceptibility to corruption.** The index sums up a series of questions exploring citizens' inclination to resort to corrupt practices when dealing with everyday problems.

Both indexes in this group reflect assessments and opinions. The positive shift in their dynamics shows deepening intolerance of corruption in general and reinforced moral norms proscribing involvement in acts of corruption.

ACCEPTABILITY IN PRINCIPLE AND SUSCEPTIBILITY TO CORRUPTION



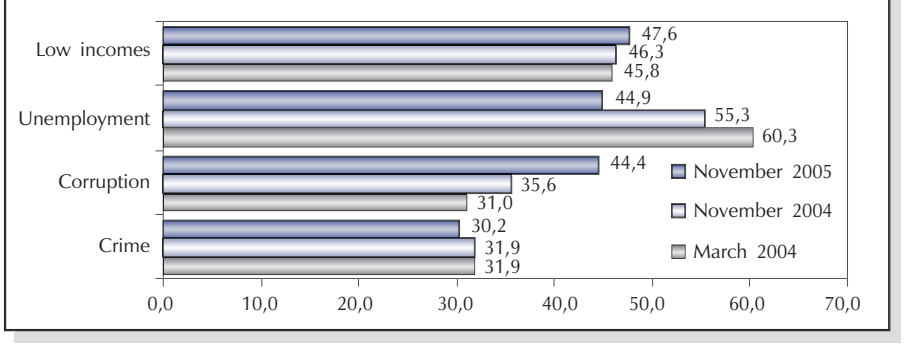
3. Perceived Spread of Corruption

Citizens' subjective perceptions of the spread of corruption reflect the prevailing public perception of institutions with respect to corruption. These perceptions do not directly account for the level of corruption since they stem from notions and impressions shaped by the ongoing public debate, the media coverage of corruption, personal imperessions, etc. In more general terms, they reflect citizens' opinion on whether those in power serve their interest or take advantage of public office in pursuit of private benefits. This aspect of corruption is covered by two indexes:

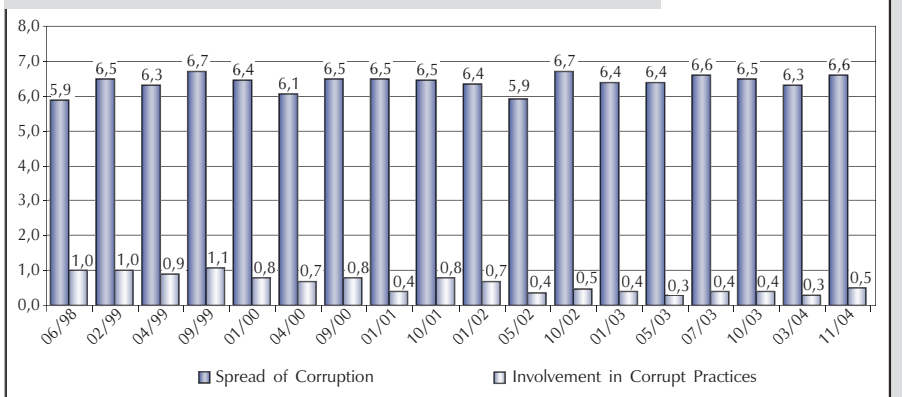
- **Perceived spread of corruption.** This index provides mean values of respondents' perceptions of the spread of corruption in society and in particular institutions/occupational groups.

- **Practical efficiency.** The index provides mean values of the perceived efficiency of corruption as a problem-solving tool. The perceived efficiency is another indicator for the spread of corruption: high efficiency makes it feasible to resort to corruption and means it is a popular way of solving problems.

RELATIVE IMPORTANCE OF CORRUPTION (%)

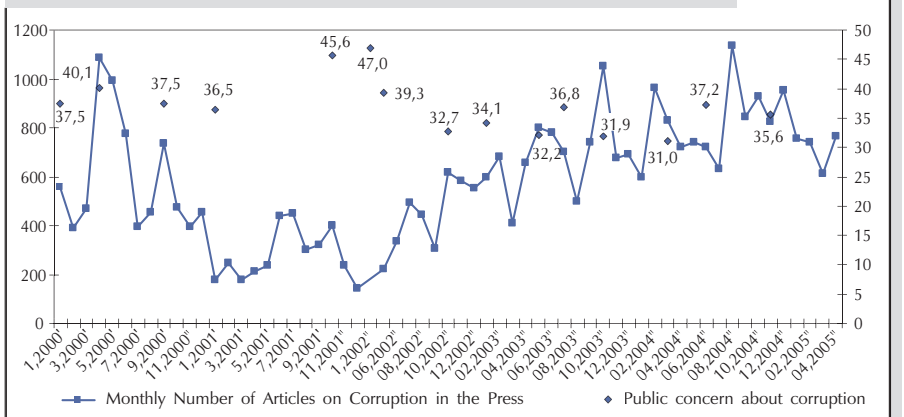


LEVEL OF CORRUPTION VICTIMIZATION AND PERCEPTIONS OF THE SPREAD OF CORRUPTION



Source: Vitosha Research/CMS.

MEDIA COVERAGE AND RELATIVE SOCIAL IMPORTANCE OF CORRUPTION



Source: Vitosha Research/CMS.

4. Corruption-Related Expectations

Expectations related to corruption reflect the degree of public confidence that the problem of corruption can be addressed successfully. These expectations are the combined product of respondents' perception of the political will demonstrated by the government and of their opinion of the magnitude and gravity of the problem of corruption.

APPENDIX 5. INDICATORS OF TRANSPARENCY AND PREVENTION OF CORRUPTION IN THE REVENUE ADMINISTRATION

A. Level and Structure

Object of Measurement	Indicator	Statistics & MIS ('Hard' Data)	Surveys ('Soft' Data)		Reference Data
			Taxpayers' Perceptions/ Personal Experiences	Tax Officers' Perceptions/ Personal Experiences	
Level	% Involvement (Businesses)		• % businesses paying bribes to tax officers (on scale of 1–5[2])	• # businesses paying bribes to tax officers (on scale of 1–5)	# taxpayers sanctioned[3]
	% Involvement (Tax Officers)		• % tax officers taking bribes (on scale of 1–5)	• % tax officers taking bribes (on scale of 1–5)	# tax officers sanctioned[4]
	Incidence of Bribery		• How often a firm like yours might offer bribes, gifts and other favours to tax officers? (on scale of 1–5)	• How often businesses offer bribes, gifts and other favours to tax officers? (on scale of 1–5)	
	Bribe Size		• What is the average size of bribes paid? (on scale of 1–5[5])	• What is the average size of bribes paid? (on scale of 1–5[6])	
	Personal Experience		• How often last year did you have to offer some consideration to a tax official in connection with your duties as taxpayer in the form of bribe/gift/favour/ entertainment? (on scale of 1–5 each)	• How often last year were you offered some consideration in connection with your duties as tax officer in the form of bribe/gift/favour/ entertainment? (on scale of 1–5 each)	
			• Did your bribe expenses change last year (from the previous one): а) in absolute terms; б) as a share of sales? – Yes, went up; – Yes, went down; – No change on either basis	• Has bribery changed from last year in terms of: а) # businesses paying bribes; б) incidence /size? – Yes, went up; – Yes, went down; – No change on either basis	

[1] *Bribes includes cash and/or in-kind consideration, such as gifts, favours, 'free lunches', etc.*
[2] *Scale of 1-5 approximates the following cases:*

Rate	1	2	3	4	5	DK/NA
How often?	Never	Rarely	Sometimes	Often	Always	
How many?	Few	<1/2	over 1/2	>1/2	Almost all	

[3,4] *Indicates both corruption level and detection rate, and being ambiguous, has been included for reference only.*
[5,6] *For cross-country comparisons, the scale may be based on minimum wage or the average wage for the tax administration wage, e.g.: < 1/5; <1/2, <1; <3; >3.*

Object of Measurement	Indicator	Statistics & MIS ('Hard' Data)	Surveys ('Soft' Data)		Reference Data
			Taxpayers' Perceptions/ Personal Experiences	Tax Officers' Perceptions/ Personal Experiences	
Structure			• What services are most often bribes paid for (rank them): evasion of non-compliance fines, etc. sanctions; speedier procedure (including VAT refund); undue tax relief (exemptions, allowances, tax credit); information about (action against) competitors?	• What services do tax payers most often pay bribes for (rank them): evasion of non-compliance fines, etc. sanctions; speedier procedure (including VAT refund); undue tax relief (exemptions, allowances, tax credit); information about (action against) competitors?	
Horizontal & Vertical Patterns			Assess the degree of penetration of corruption by functional area in terms of: • Employees involved; • Bribe sizes; • Frequency of bribes Assess the degree of penetration of corruption by administrative level in terms of: • Employees involved • Bribe sizes; • Frequency of bribes	Assess the degree of penetration of corruption by functional area in terms of: • Employees involved • Bribe sizes; • Frequency of bribes Assess the degree of penetration of corruption by administrative level in terms of: • Employees involved; • Bribe sizes; • Frequency of bribes	

B. Demand-Side Drivers and Deterrents

Object of Measurement	Indicator	Statistics & MIS ('Hard' Data)	Surveys ('Soft' Data)		Reference Data
			Taxpayers' Perceptions/ Personal Experiences	Tax Officers' Perceptions/ Personal Experiences	
Corruption Related to Tax Fraud, etc. Tax Offences	Tax Burden	Tax Burden Indicators: Marginal & Effective Tax rates	• What do you think of the rates of PIT, CIT, VAT, SS, excise duties, property and other local taxes? – Not a problem – Some problem – Severe problem • How often last year did your firm have to pay a bribe to evade non-compliance sanctions on account of flawed regulations or to evade taxes? (on scale of 1–5) • Which tax is most often evaded? – PIT; – CIT; – VAT; – Excise; – Property; – Other	• What do you think of the rates of PIT, CIT, VAT, SS, excise duties, property and other local taxes? – Not a problem; – Some problem; – Severe problem • Which tax is most often evaded? – PIT; – CIT; – VAT; – Excise; – Property; – Other	Compliance Gap[7]
	Evasion Cost	Schedule of Penalties Bribe Sizes	• In your opinion, are penalties an effective deterrent against tax evasion? (on scale of 1, Very effective, to 5, Not all; DK/NA) • What is the average bribe size as a proportion of non-compliance amount detected? – Less than one-fifth; – One-third; – Half or more, as much as asked; – DK/DN; – Other	• In your opinion, are penalties an effective deterrent against tax evasion? (on scale of 1, Very effective, to 5, Not all; DK/NA) • What is the average bribe size as a proportion of non-compliance amount detected? – Less than one-fifth; – One-third; – Half or more, as much as asked; – DK/DN; – Other	

[7] *May reflect both excessive tax burden or compliance costs, or taxpayers' income-maximising behaviour of taxpayers, and being ambiguous, has been included for reference only.*

Object of Measurement	Indicator	Statistics & MIS ('Hard' Data)	Surveys ('Soft' Data)		Reference Data
			Taxpayers' Perceptions/ Personal Experiences	Tax Officers' Perceptions/ Personal Experiences	
	Detection Probability & Cost	• Evasion Cases Detected • Correction Assessments Size of Correction	• In your opinion, what percentage of tax-fraud cases is detected by tax officers? • Of those detected, what percentage is actually punished, i.e. penalties are not evaded by bribes? • In your opinion, which companies evade more taxes (as a percentage of tax liability)? – Small; – Large, – Other; – DK/NA • Do you believe that the probability of detection depends on the size of the fraud? • Have you last year been audited or examined for non-compliance? • Have you last year evaded non-compliance penalties by paying a bribe?	• In your opinion, what percentage of tax-fraud is detected by tax officers? • Of those detected, what percentage is actually punished, i.e. penalties are not evaded by bribes? • In your opinion, which companies evade more taxes (as a percentage of tax liability)? – Small; – Large, – Other; – DK/NA • Do you believe that the probability of detection depends on the size of the fraud?	
	Probability of Successful Appeal	• Appeals before the Administration • Appeals Overruled b Administration • Court Appeals • Appeals Overruled by Courts	• Have you last year appealed any correction assessment? • If so, was your appeal successful? – Yes; – No; – Still pending		

Object of Measurement	Indicator	Statistics & MIS ('Hard' Data)	Surveys ('Soft' Data)		Reference Data
			Taxpayers' Perceptions/ Personal Experiences	Tax Officers' Perceptions/ Personal Experiences	
	Risk Tolerance		• Do you have insurance on your home or other real estate? • If you were given a choice between evasion and avoidance resulting in the same amount of tax savings, but in evasion you would face a 50:50 probability of detection and penalty, while in avoidance you would have to pay the tax consultant a fee equal to half the evasion penalty, which one would you choose? – Evasion; – Avoidance; – Neither; – DK/NA		
Service-related corruption (faster service delivery, etc. compliance facilities)		• Existing service level standards • Compliance with standards monitored & reported	• How often last year did your firm have to pay a bribe for faster service, tax rebates, etc.? (on scale of 1–5) • Has the administration adopted service level standards? • What do you think of the efficiency of the tax administration? (on scale of 1, Simple and stable regulations, and low compliance costs, to 5, Inefficient, high compliance costs) • What average proportion of work time is spent by: (a) the firm's owner/manager; (b) the firm's accounting and other staff on ensuring compliance under: – PITA; – CITA; – VATA; – SS regulations; – Excise duty regulations: – PTA: – Other?	• Has your administration adopted service level standards? • If so, is compliance with the standards monitored, assessed and reported publicly? • How often last year did you encounter the following in taxpayers? (on scale of 1–5) – Dissatisfaction with service; – Ignorance of their rights and duties; – Excessive expectations; – A-bribe-can-buy-anything attitude	'Time tax' data from business environment surveys

Object of Measurement	Indicator	Statistics & MIS ('Hard' Data)	Surveys ('Soft' Data)		Reference Data
			Taxpayers' Perceptions/ Personal Experiences	Tax Officers' Perceptions/ Personal Experiences	
	Institutionalisation of Corruption Bribe Effectiveness Perceived Corruption Costs (Economic Cost of Corruption)		• Are there fixed rates of irregular payment for tax-compliance services and are they common knowledge in your industry? • How reliable is a bribe? Do tax officers deliver on their part of the deal? • Rank the three most likely negative effects of corruption		

C. Supply-Side Drivers and Opportunities

Object of Measurement	Indicator	Statistics & MIS ('Hard' Data)	Surveys ('Soft' Data)		Reference Data
			Taxpayers' Perceptions/ Personal Experiences	Tax Officers' Perceptions/ Personal Experiences	
HRM Effectiveness & Fairness	Pay-Bonus & Performance-Appraisal System as related to Career & Pay Development, Selection & Training	Staff Turnover Rate Educational Levels Absenteeism		• Assess the fairness and effectiveness of the following HRM components: – Compensation; – Bonuses; – Performance appraisal; – Performance appraisal impact on career and compensation development; – Recruitment & Selection; – Training	
Deterrents	Detection Probability Detection Cost Risk Tolerance Moral Inhibitions	• Corruption Complaint Inquiries • Disciplinary Actions Taken • Existing Code of Ethic		• If you were caught taking bribes, what would be the most likely punishment? • If you lost your job, what would be your chances of employment in the private sector? • Do you have insurance on your home or other real estate? • Rank the three most likely negative effects of corruption	

Object of Measurement	Indicator	Statistics & MIS ('Hard' Data)	Surveys ('Soft' Data)		Reference Data
			Taxpayers' Perceptions/ Personal Experiences	Tax Officers' Perceptions/ Personal Experiences	
Institutional Environment				• What are your administration's worst problems? • What are the main causes of corruption in your administration? • What measures would minimise corruption in your administration?	