

# REVIEW

*by Prof. Dr. Victor Ivanov Yotzov, section Macroeconomics, Economic Research Institute (ERI) at the Bulgarian Academy of Sciences (BAS), on the materials submitted for participation in the competition for the academic position of 'Associate Professor' at the ERI at BAS, in the professional field 3.8 Economics 'European Public Finance' within the International Economics section, as announced in the State Gazette No. 40/07.05.2024."*

## ***1 General Presentation of the Submitted Materials***

By Order No. 426 dated 05/07/2024 of the Director of the Institute of Economic Research at the Bulgarian Academy of Sciences (BAS), I have been appointed as a member of the scientific jury for the competition to fill the academic position of "Associate Professor" for the needs of the "International Economics" section of the Institute. For this announced competition, the only candidate who has submitted documents is Senior Assistant Dr. Iana Vitanova Paliova.

The candidate has submitted a set of documents as follows:

1. Curriculum Vitae
2. A report on meeting the minimum national requirements and the requirements of the Regulations for the acquisition of scientific degrees and holding academic positions at the Institute of Economic Research at BAS.
3. A list of publications that have not been submitted for the acquisition of the PhD degree and for the academic position of "Senior Assistant."
4. A separation protocol for one joint publication.
5. A report on the original scientific contributions.
6. A list of citations in scientific publications, referenced and indexed in globally recognized scientific information databases; in monographs and collective volumes; in non-referenced journals with scientific peer review.
7. Abstracts of the publications submitted for review, in Bulgarian and English, in accordance with Article 4, paragraph 13 of the Act for the Development of the Academic Staff in the Republic of Bulgaria.
8. A list of scientific publications submitted for the acquisition of the PhD degree and for the position of "Senior Assistant."
9. Information on additional indicators under Article 87, paragraph 4 of the Regulations for the acquisition of scientific degrees and holding academic positions at the Institute of Economic Research at BAS.
10. The publications listed in the list of publications that have not been submitted for the acquisition of the PhD degree and for the position of "Senior Assistant."
11. A receipt and transfer protocol from the National Library "St. Cyril and Methodius" dated 06.06.2024.

## ***2 Brief Biographical Information about the Candidate***

The candidate holds a bachelor's and master's degree in political economy from St. Petersburg State University (formerly Leningrad State University). As part of the "TEMPUS" program for faculty exchange, she specialized in Public Sector Economics at the University of Leicester, United Kingdom. She earned her PhD from the Economic Research Institute at the Bulgarian Academy of Sciences, where she successfully defended her doctoral dissertation on the topic "*Fiscal Stimuli and the Effects*

of *European Structural Funds in Central and Eastern Europe*." Iana Paliova has accumulated extensive and diverse experience in the field of public finance, gained both in the administration and the academic sphere. She has held high-ranking positions in the Ministry of Finance, as well as expert and consultancy roles at the International Monetary Fund and the National Statistical Institute.

### 3 General characteristics of the applicant's activity

The materials submitted by the candidate for participation in the competition can be summarized as follows:

№	Type of scientific publications	<u>Stand-alone</u>		<u>Co-authored</u>		<u>Total</u>	
		#	pp.	#	pp.	#	pp.
1	Monographs	1	203			1	203
2	Studios	3	65			3	65
3	Scientific Articles	4	24			4	24
5	Scientific reports	6	62	1	18	7	80
6	A book on a doctorate	1	309			1	309
	<b>Total</b>	<b>15</b>	<b>663</b>	<b>1</b>	<b>18</b>	<b>16</b>	<b>681</b>

From the submitted reference for the fulfillment of the minimum requirements for the academic position of Associate Professor, it is evident that the candidate meets the requirements in all sections.

#### *Evaluation of the scientific and applied activities of the candidate*

##### *Habilitation work*

- ***Paliova, I. (2024). The Role of Public Finances for the Transition to a Green Economy and Sustainable Development of Bulgaria in 2021-2027, University Publishing House "St. St. Gregory the Theologian", VUZF, 203 pages, ISBN (print) 978-619-7622-63-8, ISBN (online) 978-619-7622-40-9***

The habilitation work is dedicated to an extremely important and topical issue – the role of public finances for sustainable development and the transition to a green and climate-neutral economy in Bulgaria and the European Union (EU) by 2050. Emphasis is placed on mechanisms, instruments and alternative methods for using EU funds and modern financial instruments that promote the transformation to a green economy. Issues related to greenhouse gas emissions trading schemes are analyzed, as well as empirical studies on the role of environmental taxes, public subsidies and investments in the green transition process in the EU and its Member States. A model and methodology have been developed to assess the impact of environmental taxes and public expenditures in Bulgaria and selected EU Member States on the reduction of greenhouse gas emissions and the World Bank's sustainable development indicators related to savings adjusted for the depletion of natural resources.

##### *Published book based on a dissertation*

- ***Paliova, I. (2024). Fiscal Incentives and Effects of the European Structural Funds and Policies in Central and Eastern Europe, University Press "St. Kliment Ohridski" St. Gregory the Theologian", VUZF, 309 pages, ISBN (print) 978-619-7622-64-5, ISBN (online) 978-619-7622-22-5***

The study offers a critical analysis of European initiatives aimed at reforming the coordination, monitoring and management of macroeconomic risk in the European Union, as well as the improved Maastricht fiscal framework after the global crisis in 2008 and its impact on the national fiscal policies

of the countries of Central and Eastern Europe (CEE). The theoretical study examines fiscal multipliers and the role of public finances and fiscal discipline for sustainable economic growth. The analysis of fiscal rules and the assessment of changes in fiscal deficit and debt in the Member States sheds light on the issue in a European context. The study also assesses the fiscal incentives and effects of the use of the European Structural and Investment Funds in the context of EU membership for the CEE countries, taking into account the interconnection with the applied fiscal policies. A model and methodology have been developed, conducting assessments through empirically applied comparative analysis with other CEE countries in order to assess the absorption of European funds and funds, as well as the main factors influencing economic growth in the context of a particular country.

#### *Studios*

- ***Paliova, I. (2024). Challenges of Bulgaria's Fiscal Policy towards Green Transition in the European Union. – Economic Studies, 33(2), pp. 27-49***

The study analyses the fiscal aspects of the EU Green Deal and related European initiatives, such as Next Generation EU, Fit for 55, the RePowerEU Plan and the Just Transition Mechanism within the EU programming period 2021-2027. Analyzes the mechanisms, instruments and alternative methods for using European funding and modern financial instruments aimed at stimulating green transformation in the EU economy. The study assesses the opportunities for green transition in Bulgaria through the implementation of national and European financial instruments, as well as the effects of fiscal instruments for mitigation and adaptation to climate change on the fiscal deficit and public debt of the country. The study argues that fiscal policy, supported by European and national co-financing for green policies provided for in the National Recovery and Resilience Plan and the Partnership Agreement for 2021-2027, can accelerate the green transition and have a positive impact on the fiscal balance without directly affecting public debt. The study also identifies possible risks and negative impacts on budgetary indicators.

- ***Paliova, I. (2024). Fiscal Consolidation and Growth Effects of the EU Funding During 2021-2027 in Central and Eastern Europe. – Economic Studies, 33(4), pp. 90-111***

The study offers an in-depth critical analysis of fiscal consolidation and its impact on economic growth through EU funding under the 2021-2027 programming period, with special attention paid to Bulgaria and other EU Member States from Central and Eastern Europe (CEE). The study highlights that EU member states are gradually implementing fiscal consolidation, but this process may prove challenging for some of them, especially as they seek to balance between national and European sources of funding. In addition, the study predicts that these countries could increase their annual economic growth by between 1% and 4% of GDP compared to the baseline scenario, which would lead to cumulative economic growth of 9% to 24% of GDP by the end of the programming period in 2027.

- ***Paliova, I. (2023). Fiscal sector and the challenges to public finances. In: Annual Report 2023 Economic Assessments and Expectations. Topic in focus: "The Eurozone and Acceding Bulgaria", Institute for Economic Research at the Bulgarian Academy of Sciences, ed. Gorex Press, Sofia, ISBN 978-954-9313-21-5, ISSN 1314-8893, pp. 36-55***

The sustainability of the fiscal sector is considered in the context of financing opportunities for the green and digital transitions through national and European sources of financing, while discussing the necessary policies to preserve fiscal stability. The study assesses the state of the fiscal sector and the challenges facing public finances in 2022 by analyzing the key parameters and programs set out in the National Recovery and Resilience Plan, as well as in the Partnership Agreement of Bulgaria for the period 2021-2027. can provide significant resources for the implementation of investment projects in both the public and private sectors. However, the successful use of these funds will depend on the

adoption of the necessary legislative changes to ensure the effective implementation of the measures and the achievement of the goals of the green and digital transitions. Thus, the study highlights the importance of coordinated efforts between national and European policies to maintain fiscal stability, while promoting Bulgaria's economic development and sustainability in line with European standards and priorities.

*Articles and reports published in non-refereed journals*

- ***Paliova, I. (2024). Public Finance Reform in the Green Transformation in the European Union. In: Economic Development and Policies: Realities and Prospects. National and European challenges of the transition to a green economy. Collection of articles presented at the Annual Scientific Conference 2023 on December 5, 2023 Sofia: Publishing House of the Bulgarian Academy of Sciences "Prof. Marin Drinov", p. 166-173***

The article explores the role of green public finances with European funding as an essential component of governments' integrated strategies for the green transition and the fight against climate change. It examines public finance reforms in the European Union (EU) that aim to facilitate the transformation of nationally determined contributions stemming from the 2015 Paris Agreement and EU Green Deal initiatives into concrete and enforceable government policies. The study highlights the importance of integrating climate goals into medium-term budget planning and into the decision-making process for the allocation of annual budgets. This includes implementing strategic approaches that reflect countries' priorities regarding the climate aspects of the UN Sustainable Development Goals. The new approaches to public finance management in the EU Member States are analyzed, focusing on the need to create sustainable processes and frameworks to support the effective implementation of green transition policies. It assesses how European funding, including funds from the Recovery and Resilience Facility, can be used to support investments in green projects that not only reduce greenhouse gas emissions, but also promote economic growth and job creation. In conclusion, the article offers recommendations for more effective management of public finances in order to achieve a sustainable green transition and respond to the challenges of climate change.

- ***Paliova, I. (2024). The New Architecture of the European Union for Macroeconomic and Fiscal Management in 2021-2027 In: Proceedings of the Scientific Conference "The Economy of the XXI Century. Crises, Transformations and Resilience", 12 May 2023, University Press of New Bulgarian University, ISBN 978-619-233-291-4 (printed edition), ISBN 978-619-233-292-1 (electronic edition), p. 588 -599***

The author concludes that the European Union has set ambitious goals for restoring fiscal sustainability and stimulating economic growth, as a key condition for the implementation of the priorities set out in the EU's Multiannual Financial Framework for the period 2021-2027. as well as the prospects for further economic and social convergence between EU Member States during this period. More specifically, the report explores the EU's sustainable development and growth policies, looking at how the new macroeconomic and fiscal governance architecture in the 2021-2027 programming period can support the achievement of these objectives. Attention is paid to the interaction between different policies and mechanisms, including the Green Deal, the Recovery and Resilience Facility, and other European initiatives that aim to accelerate the green and digital transitions. The analysis highlights the importance of synchronization between national and European efforts to achieve fiscal stability, while providing financing for strategically important investments aimed at sustainable growth. This includes new approaches to public finance management to ensure transparent and efficient use of EU funds. In conclusion, the report offers recommendations for improving fiscal policy and governance in the context of new challenges and opportunities, focusing on the need for flexibility and adaptability in the EU's approaches to sustainable development and economic recovery.

- ***Paliova I. (2023). EU Policies and Goals of the Green Transition of Bulgaria and Romania for 2030, Journal Global Economic Observer, vol 11, no2, art 016, pp. 43-48***

The article provides an in-depth analysis of the policies of the EU Green Deal, focusing on funding aimed at Bulgaria and Romania through the key initiatives "Next Generation EU", "Fit for 55", the RePowerEU Plan and the Just Transition Mechanism within the EU programming period 2021-2027 Romania Bulgaria. considering their ambitious targets to reduce greenhouse gas emissions and achieve lower primary and final energy consumption by 2030. The article analyses the national recovery and resilience plans of the two countries, assessing the extent to which these plans, supported by funding under the Partnership Agreements for the period 2021-2027, can stimulate the successful implementation of green transition policies. Particular attention is paid to specific EU-funded projects and initiatives that aim to support the transition to a sustainable and climate-neutral economy, as well as the accompanying regulatory and legislative changes. In addition, the article identifies the main internal and external risks that could hinder the implementation of green policies. These risks include political instability, financial resource constraints, technological challenges, as well as possible geo-political factors that could have an impact on the region's energy supply and security. The analysis proposes strategies to mitigate these risks, including enhanced coordination between national and European institutions, improving administrative capacity and promoting public-private partnerships. In conclusion, the article emphasizes the importance of an integrated approach to the financing and implementation of green transition policies in Bulgaria and Romania as a key factor for achieving sustainable development and increasing economic and energy security in the long term.

- ***Paliova I. (2023). The Green Deal and accelerating the energy transition through the RePowerEU plan. In: Proceedings of the Scientific Conference "Energy Transformation in Bulgaria in the Context of the RePowerEU Plan", ed. University of National and World Economy, ISBN 978-619-232-729-3, p. 20-30***

The energy crisis in the European Union (EU), which began in mid-2021, prompted faster action by the European Commission (EC) to accelerate the clean energy transition, including increasing the European Green Deal's renewable energy targets from 40% to 45% by 2030 Russia Ukraine Russia. which has gone from being a major and reliable gas supplier to the EU into a threat to energy security. This has necessitated new EU policies to focus on the immediate diversification of energy imports, reducing energy consumption and accelerating the energy transition. In this context, the report traces the latest developments in the EU's energy and climate policy, analyzing the development of European policies in 2021-2022. The analysis examines how these initiatives respond to the need to improve energy security and reduce dependence on external suppliers, while aligning with the objectives of reducing carbon emissions and promoting sustainable development in the EU.

- ***Paliova I. (2023). Environmental and Social Sustainability of Bulgaria in the European Union in the Face of Global Uncertainty. In: Collection of articles presented at the International Scientific Conference of the Institute of Economics at the Bulgarian Academy of Sciences "Economic Development and Policies: Realities and Prospects. Challenges and Risks in the Conditions of Overlapping Crises", ed. "Marin Drinov, ISBN 978-619-245-327-5, p. 223-236***

Following the two successive global crises in 2008 and 2020, and against the backdrop of energy insecurity caused by the military conflict in Ukraine, the European Union's public expenditure and financial instruments for the period 2021-2027 remain a key source of support and stimulation of environmental and social resilience in the Member States. The study assesses the effectiveness of the EU Emissions Trading Schemes and the various European climate risk prevention and management programmes, which aim to support environmental and social sustainability. The study also examines

the challenges facing the fiscal policy in Bulgaria to promote sustainable development through the green and social transformation measures set out in the Recovery and Resilience Plan and the Partnership Agreement for the period 2021-2027 after their approval by the European Commission. The study also analyzes EU policies that aim to ensure the achievement of the goals of the Green Deal both at EU level and specifically for Bulgaria.

- ***Paliova I. (2022). The Effects of the European Funds and the Operational Programmes of Bulgaria in 2007-2020 in the Context of the EU Priorities (Part II, item 3.4). In: Annual Report 2022 Economic Development and Policies in Bulgaria: Assessments and Expectations, Institute for Economic Research at the Bulgarian Academy of Sciences, ed. Gorex Press, Sofia, ISBN 978-954-9313-19-2, ISSN 1314-8893, pp. 80-85***

A critical analysis of the absorption of the European Structural and Investment Funds for the 2014-2020 programming period is carried out, which aims to support the implementation of the Europe 2020 strategy aimed at sustainable, smart and inclusive growth. Bulgaria The study assesses that the experience gained from the EU programming period 2007-2013 has created favorable conditions for effective planning and implementation of projects in the period 2014-2020, which leads to a positive impact on economic activity. However, two years before the end of the payment period, there are still delays in implementation and a low absorption rate of EU funds. Empirical research shows that European funds have a positive impact on the budgetary position and economic growth both in Bulgaria and in other Central and Eastern European countries.

- ***Paliova I. (2022). New financial instruments for green investments in the EU programming period for the period 2021-2027 (Part II, item 3.4). In: Annual Report 2022 Economic Development and Policies in Bulgaria: Assessments and Expectations, Institute for Economic Research at the Bulgarian Academy of Sciences, ed. Gorex Press, Sofia, ISBN 978-954-9313-19-2, ISSN 1314-8893, pp. 85-89***

The text examines the new EU financial instruments for the 2021-2027 programming period and the funds provided for Bulgaria. The main parameters and objectives of the National Recovery and Resilience Plan and the Partnership Agreement of Bulgaria, including the measures for decarbonization of the Bulgarian economy until 2030, are analyzed. The author foresees a delay in the absorption of European funds due to the completion of the projects from the previous programming period 2014-2020.

- ***Paliova, I. (2022). Public policies for stimulating green energy and innovation: cases of Bulgaria and Romania, in International Scientific Conference Proceedings “Challenges of Bulgaria and Romania during the New Economic Reality” – 2021. Sofia: ERI-BAS. ISBN (online) 978-954-9313-20-8, pp.38-46***

The article assesses the impact of public spending funded by the European Union on stimulating green energy and innovation in Bulgaria and Romania, while taking into account the EU's priorities for economic recovery after the Covid-19 pandemic and achieving climate neutrality by 2050. Romania Bulgaria The analysis shows that EU funds and initiatives have been an effective tool to support the green transition in the two programming periods 2007-2013 and 2014-2020. which include the shift to clean fuels and green technologies, raising living standards and reducing social and economic inequalities. To address these challenges, efforts in the new programming period 2021-2027 will focus on improving the implementation and management of EU-funded projects. In this way, Bulgaria and Romania will be able to accelerate their integration into the EU's green economy and contribute to the common goals of sustainable development and climate neutrality.

- ***Paliova, I. (2021), European Union's Fiscal Rules and New Financial Instruments for 2021-2027: Bulgaria's Case Study", Bulgarian Journal of International Economics and Politics, Vol. 1/2021, Issue 1, University of National and World Economy, ISSN 2815-2751 (print), pp. 26-35***

The article examines the challenges to the fiscal rules and the new financial instruments of the European Union in the 2021-2027 programming period, focusing on the consequences of the COVID-19 pandemic and the UK's exit from the EU (Brexit). The analysis examines how the new EU financial instruments developed for the period 2021-2027 respond to the challenges that have arisen after these significant events. The main objective of the fiscal policy of the Member States is to follow the established fiscal rules during the different phases of the economic cycle in order to ensure the macroeconomic sustainability of the EU. Following the 2008 global financial crisis, strengthened supranational fiscal rules were introduced under the Stability and Growth Pact, imposing tighter limits on member states' fiscal deficits and public debt. It is underlined that the new limits on the structural budget deficit enshrined in the public finance laws of the Member States are intended to protect their creditworthiness and prevent over-indebtedness. The COVID-19 pandemic, which has led to the temporary suspension of fiscal rules, has highlighted the need for fiscal policy to be countercyclical. This means that in periods of economic growth, budget buffers must be accumulated that can be used in crisis situations in order to maintain economic stability. The author concludes that the new approach to financing the EU budget and the repayment of the debt accumulated by the European Commission may lead to changes in the design and application of EU fiscal rules. These changes may include more flexible fiscal deficit and debt management mechanisms to allow Member States to more easily adapt to unexpected economic shocks and to continue investing in sustainable economic development and social cohesion within the Union. The article highlights that these challenges require a careful rethinking of existing fiscal policies and instruments to ensure that the EU is prepared to deal with future economic crises.

- ***Paliova, I. (2021). Fiscal Measures for Diffusion of Environmental Technologies. In: Economic, Regional and Social Challenges in the Transition towards a Green Economy, Paisii Hilendarski University Press, 2021, ISBN (print) 978-619-7663-08-2 ISBN (online) 978-619-7663-07-5, pp. 93-106***

The article is dedicated to government measures to mitigate the effects of climate change and reduce greenhouse gas emissions, which pose a serious threat to life on our planet. Fiscal policy plays a key role in these efforts, with policymakers developing and implementing various strategies to combat global warming and reduce its negative effects on the environment and society. The article examines a variety of fiscal measures and instruments, including environmental taxes and fees, as well as public spending on subsidies and investments in innovations aimed at protecting the environment. These instruments have been analyzed both at national level in Bulgaria and in a wider European context to assess their impact on the reduction of greenhouse gas emissions. Although empirical studies and their results show a positive impact of these fiscal measures on environmental objectives, the article argues that these measures are not universal and their effectiveness varies from country to country and economic sectors. Differences in economic structures, level of development and social conditions mean that the same instruments can have different results depending on the context in which they are applied. Therefore, in order to be effective, environmental fiscal policies need to be adapted to the specific needs and conditions of each country and sector. The article highlights the importance of fiscal measures and the need for flexibility in environmental protection policies in order to achieve sustainable and long-term results in the fight against climate change.

- *Paliova I., Hubenova-Delisivkova T. (2022), Assessing the European Funds' impact on economic growth and the New Generation Europe prospects, Proceedings of the 7th International Conference ESPERA 2020, Sciendo, De Gruyter, pp. 73-91*

The article examines the impact of European Union (EU) funds on the economic growth of Member States and the evolving priorities of EU policies related to the future challenges identified by the Next Generation EU initiative in response to the Covid-19 crisis. It analyses the results of empirical studies on the impact of EU funds on economic growth, which do not show unambiguous results. This is due to the differences in the degree of economic and political development of the Member States, which leads to various effects of the absorption of EU funds. Despite these differences, the analysis highlights that EU funds can serve as a powerful tool to stimulate economic growth, socio-economic cohesion and convergence between Member States. However, this requires the effective use of funds to restructure economies, modernize infrastructure and promote innovation and sustainable development. The Next Generation EU initiative represents an important step towards achieving these goals, focusing on the green and digital transitions, social justice and strengthening the economic resilience of the Union. The article also highlights the need to align national policies with EU priorities in order to ensure maximum benefit from EU funds. In the post-pandemic recovery, particular attention should be paid to fund management strategies that can help address the challenges arising from climate change, digitalization and social inequalities. In this way, EU funds have the potential not only to stimulate short-term economic growth, but also to contribute to the long-term stability and prosperity of the entire European Union.

### *Contributions and Citations*

After reviewing the scientific work of the candidate, the following scientific and scientific-applied contributions can be identified:

#### *Predominantly Theoretical Contributions*

- The role of different types of fiscal multipliers, including those from European Structural Funds and the new EU programs for 2021-2027, has been studied in the context of sustainable growth, considering the EU's priorities for green and digital transitions.
- The need for changes in fiscal rules has been justified, shifting the focus from the medium-term budgetary objective of a 1% primary structural budget deficit to monitoring the predictability of public expenditures by introducing an "expenditure rule."
- The necessity of building buffers during periods of economic growth has been justified, alongside the implementation of structural reforms, including improving the efficiency of public spending for green transformation and digitalization of economies.
- The role of public finances in sustainable development and green transformation has been justified by supporting affected sectors of the economy and ensuring a smooth transition without disrupting the social status and well-being of employees in the decarbonizing industries.

#### *Predominantly Practical-Applied Contributions*

- A critical analysis of the changes in fiscal rules in the EU following the global economic and financial crisis of 2008 and the new challenges arising from their application has been conducted.
- The development of the concept of the green economy and its interrelation with ecological economics and the concept of sustainable development and finance has been explored.
- A critical analysis has been conducted on the development of the European integration process in its more advanced phase with the adoption of the European Green Deal of 2020, in

the context of enriching EU policies on environmental issues and transitioning to a green economy, which began with setting environmental goals for the EU in the Gothenburg Strategy (2001).

- The legal framework of the new European initiatives and financial instruments for 2021-2027 and the new own resource of the EU budget, "national contribution based on the quantity of non-recycled plastic packaging waste," has been studied to support the decarbonization of the economy and combat climate change in EU member states for the green economy transition.
- An assessment of the impact of public revenues and expenditures on the indicator "net savings adjusted for depletion of natural resources" has been made, showing statistical significance for Bulgaria, Croatia, and Romania.
- Internal and external risks have been identified for implementing the National Recovery and Resilience Plan, the RePower EU Plan, and the Partnership Agreement for 2021-2027 as important sources of financing for the green transition, as well as fiscal risks from contingent liabilities and state guarantees on loans for the execution of new energy projects by state enterprises.

### *Citations*

The candidate has provided a detailed report of verified citations, indicating that as of the date of document submission, there is reliable information on a total of 16 citations, 9 of which are in international publications. The minimum criteria for the presence of citations have been met.

### *Evaluation of the Candidate's Personal Contribution*

The breakdown table of the candidate's scientific publications shows that the majority of the reviewed materials are independent studies. Based on this, it can be concluded that the described contributions are practically entirely the candidate's own work, sources are cited correctly, and there are no grounds for suspicion of plagiarism.

### *Critical Remarks and Recommendations*

It is noteworthy that the majority of the publications are from the last few years. Given the nature and specifics of the candidate's professional experience, this is understandable, as most of her career has been in expert positions. I recommend that Iana Paliova be more systematic and consistent in her scientific research and find a suitable way to share her rich practical experience in public finance with younger colleagues.

### *Personal Impressions*

I have known the candidate personally for nearly twenty years. During this long period, Iana Paliova has held various positions, always distinguished by conscientious fulfillment of her professional duties. In her interactions with colleagues, her frankness and high standards for herself and her peers are noteworthy.

## **4 Conclusion**

The documents and materials submitted by the sole candidate, Iana Vitanova Paliova, meet the minimum requirements of the Act for the Development of the Academic Staff in the Republic of Bulgaria, the Regulations for the implementation of the law, and the relevant regulations of the Economic Research Institute at BAS.

The candidate has submitted a sufficient number of scientific works published after those used in the defense of her PhD. Scientific and scientific-applied contributions can be found in the candidate's works, which are described in section 3.3. The qualifications of Senior Assistant Dr. Iana Paliova are at a necessarily high level. The results achieved by the candidate in scientific research activities correspond to the specific requirements of the Economic Research Institute at BAS.

After reviewing the materials and scientific works presented in the competition and analyzing their significance and the scientific and applied content they contain, I find it reasonable to give my positive evaluation and recommend that the Scientific Council of the Economic Research Institute at BAS elect Senior Assistant Dr. Iana Paliova to the academic position of "Associate Professor" for the needs of the "International Economics" section.

28.08.2024

Prof. Dr. Victor Yotzov