

SFC2021 Programme supported from the ERDF (Investment for jobs and growth goal), ESF+, the Cohesion Fund, the JTF and the EMFAF - Article 21(3)

CCI	2021BG05SFPR003
Title in English	Food and Basic Material Support Programme
Title in national language(s)	BG - Програма Храни и основно материално подпомагане
Version	1.1
First year	2021
Last year	2027
Eligible from	Jan 1, 2021
Eligible until	DEC 31, 2029
Commission decision number	
Commission decision date	
NUTS regions covered by the programme	<p>BG - България</p> <p>BG3 - Северна и Югоизточна България</p> <p>BG31 - Северозападен</p> <p>BG311 - Видин</p> <p>BG312 - Монтана</p> <p>BG313 - Враца</p> <p>BG314 - Плевен</p> <p>BG315 - Ловеч</p> <p>BG32 - Северен централен</p> <p>BG321 - Велико Търново</p> <p>BG322 - Габрово</p> <p>BG323 - Русе</p> <p>BG324 - Разград</p> <p>BG325 - Силистра</p> <p>BG33 - Североизточен</p> <p>BG331 - Варна</p> <p>BG332 - Добрич</p> <p>BG333 - Шумен</p> <p>BG334 - Търговище</p> <p>BG34 - Югоизточен</p> <p>BG341 - Бургас</p> <p>BG342 - Сливен</p> <p>BG343 - Ямбол</p> <p>BG344 - Стара Загора</p> <p>BG4 - Югозападна и Южна централна България</p> <p>BG41 - Югозападен</p> <p>BG411 - София (столица)</p> <p>BG412 - София</p> <p>BG413 - Благоевград</p> <p>BG414 - Перник</p> <p>BG415 - Кюстендил</p> <p>BG42 - Южен централен</p> <p>BG421 - Пловдив</p> <p>BG422 - Хасково</p> <p>BG423 - Пазарджик</p> <p>BG424 - Смолян</p>

	BG425 - Кърджали BGZ - Extra-Regio NUTS 1 BGZZ - Extra-Regio NUTS 2 BGZZZ - Extra-Regio NUTS 3
Fund(s) concerned	ESF+
Programme	<input type="checkbox"/> under Investment for jobs and growth goal for the outermost regions only

Machine translated

Table of contents

1. Programme strategy: main challenges and policy responses.....	5
Table 1	11
2. Priorities.....	12
2.1. Priorities other than technical assistance	12
2.1.1. Priority: 1. Подпомагане с храни и предоставяне на материална помощ (Support to the most deprived under specific objective set out in point (m) of Article 4(1) of the ESF+ Regulation (ESO.4.13)).....	12
2.1.1.2. Specific objective: ESO4.13. Addressing material deprivation	12
2.1.1.2.1. Interventions of the Funds	12
Types of support	12
Main target groups.....	13
Decryption of the national or regional schemes of support.....	13
Criteria for the selection of operations	14
2.1.1.2.2. Indicators	16
Table 2: Output indicators	16
Table 3: Result indicators	16
2.2. Technical assistance priorities	18
2.2.1. Priority for technical assistance pursuant to Article 36(4) CPR: 2. ТЕХНИЧЕСКА ПОМОЩ	18
2.2.1.1. Intervention from the Funds	18
The related types of actions – point (e)(i) of Article 22(3) CPR.....	18
The main target groups - point (d)(iii) of Article 22(3) CPR.....	19
2.2.1.2. Indicators	20
Table 2: Output indicators	20
2.2.1.3. Indicative breakdown of the programmed resources (EU) by type of intervention	20
Table 4: Dimension 1 - intervention field.....	20
Table 7: Dimension 6 – ESF+ secondary themes.....	21
Table 8: Dimension 7 – ESF+*, ERDF, Cohesion Fund and JTF gender equality dimension	21
3. Financing plan	22
3.1. Transfers and contributions (1).....	22
Table 15A: Contributions to InvestEU* (breakdown by year).....	22
Table 15B: Contributions to InvestEU* (summary).....	22
Justification, taking into account how those amounts contribute to the achievement of policy objectives selected in the programme in accordance with Article 10(1) of the InvestEU Regulation	23
Table 16A: Transfers to instruments under direct or indirect management (breakdown by year).....	23
Table 16B: Transfers to instruments under direct or indirect management* (summary).....	23
Transfers to instruments under direct or indirect management - Justification	23
Table 17A: Transfers between ERDF, ESF+ and Cohesion Fund or to another Fund or Funds* (breakdown by year).....	23
Table 17B: Transfers between ERDF, ESF+ and Cohesion Fund or to another Fund or Funds (summary).....	24
Transfers between shared management funds, including between cohesion policy funds - Justification.....	24
3.2. JTF: allocation in the programme and transfers (1)	24
3.3. Transfers between categories of region resulting from the mid-term review.....	24
Table 19A: Transfers between categories of region resulting from the mid-term review within the programme (breakdown by year)	24
Table 19B: Transfers between categories of region resulting from the mid-term review, to other programmes (breakdown by year).....	24
3.4. Transfers back (1).....	25
Table 20A: Transfers back (breakdown by year)	25
Table 20B: Transfers back* (summary)	25

3.5. Financial appropriations by year	26
Table 10: Financial appropriations by year	26
3.6. Total financial appropriations by fund and national co-financing	27
Table 11: Total financial appropriations by fund and national co-financing	27
4. Enabling conditions	28
5. Programme authorities.....	37
Table 13: Programme authorities	37
The repartition of the reimbursed amounts for technical assistance pursuant to Article 36(5) CPR if more bodies are identified to receive payments from the Commission	37
6. Partnership	38
7. Communication and visibility	40
8. Use of unit costs, lump sums, flat rates and financing not linked to costs	42
Table 14: Use of unit costs, lump sums, flat rates and financing not linked to costs.....	42
Appendix 1: Union contribution based on unit costs, lump sums and flat rates	43
A. Summary of the main elements	43
B. Details by type of operation.....	44
C. Calculation of the standard scale of unit costs, lump sums or flat rates	53
1. Source of data used to calculate the standard scale of unit costs, lump sums or flat rates (who produced, collected and recorded the data, where the data is stored, cut-off dates, validation, etc.).....	53
2. Please specify why the proposed method and calculation based on Article 94(2) CPR is relevant to the type of operation.	55
3. Please specify how the calculations were made, in particular including any assumptions made in terms of quality or quantities. Where relevant, statistical evidence and benchmarks should be used and, if requested, provided in a format that is usable by the Commission.....	55
4. Please explain how you have ensured that only eligible expenditure was included in the calculation of the standard scale of unit cost, lump sum or flat rate.....	57
5. Assessment of the audit authority(ies) of the calculation methodology and amounts and the arrangements to ensure the verification, quality, collection and storage of data.....	58
Appendix 2: Union contribution based on financing not linked to costs	60
A. Summary of the main elements	60
B. Details by type of operation.....	61
Appendix 3: List of planned operations of strategic importance with a timetable.....	62
DOCUMENTS	63

1. Programme strategy: main challenges and policy responses

Reference: points (a)(i) to (viii) and point (a)(x) of Article 22(3) and point (b) of Article 22(3) of Regulation (EU) 2021/1060 (CPR)

The Food and Basic Material Assistance Programme 2021-2027 (FA) will actively contribute to the implementation of the Union's specific objective to address material deprivation through food assistance and basic material assistance. In 2019, 21.4 % of the total population in the EU-28 lived at risk of poverty or social exclusion. Bulgaria is one of the countries facing challenges with regard to a number of elements of the Social Scoreboard defined in support of the European Pillar of Social Rights. It is still the highest number of people living at risk of poverty or social exclusion, as well as high levels of income inequality. The rate of people living in poverty is still very high and income inequality is growing. According to the EU-SILC survey carried out by the National Statistical Institute for 2020, the national poverty line was BGN 451.00 per month on average per household in 2020. At this level, there were 1 659.9 persons below the poverty threshold, or 23.8 % of the country's population. The relative share of the poor is highest among the unemployed (61.1 % in 2020), with the poverty risk of unemployed men being 12.3 percentage points higher than for unemployed women. Educational attainment has a significant impact on the risk of in-work poverty. The share of working poor with primary and no education was highest at 65.7 %. Estimates of poverty by household type show that the highest proportion of poverty is among single-person households with a person aged over 65, single parents with children, and households with three or more children.

In the EU-28, 12 % of the population suffered from material deprivation in 2019. This rate is an estimate of the proportion of people whose living conditions are heavily affected by a lack of resources. In Bulgaria, the highest number of people have limitations in meeting unexpected financial costs with own resources (43.5 %), while 27.5 % are limited in heating the dwelling. 23.6 % of people struggle to pay costs related to their home on time. In parallel, 27.6 % of people cannot afford to eat meat, chicken or fish every second day. In 2020, 19.4 % of the population lived in material deprivation (limitations in 4 out of 9 indicators). The amount spent on food and non-alcoholic beverages in 2020 was BGN 1 872, 2.1 % more than in 2019 and 48.0 % more than in 2011. In 2020, the relative share of food expenditure in the total cost was 30.1 %, which is 0.6 percentage points lower than in 2019 and 6.1 percentage points compared to 2011. Despite the decrease recorded, food expenditure remains basic expenditure in Bulgarian households.

Poverty and severe material deprivation in Bulgaria are particularly **pronounced in several main groups: Children** are among the groups most affected by poverty, which reduces their chances of good education and normal childhood, and thus of building them as future citizens actively involved in the socio-economic development of the country. In 2020, 28.3 % of children aged 0-17 in Bulgaria were at risk of poverty, 0.8 pps more than in 2019. In 2020, eight out of ten children (84.1 %), whose parents had primary or no education, lived in poverty. Approximately 18 times less, or 4.7 %, are children whose parents have higher education and live at risk of poverty. The risk of poverty among children in households with parents with secondary education is seven times higher than for children with parents with tertiary education. In 2020, the relative proportion of children with material deprivation (deprived of at least one out of 13 indicators) was 38.5 % and for 3.3 % of children no need can be met for financial reasons. In 2020, 43.0 % of children with material deprivation also live at risk of poverty. The ability to provide children with certain needs varies according to ethnicity.

Older people are another large group for which the risk of poverty is high, especially given the persistent ageing trends. These demographic trends are common to the majority of countries in Europe. In Bulgaria, at the end of 2020, there were 1 504 048 persons aged 65 and over, or 21.8 % of the country's population. Compared to 2019, the share of the population in this age group increased by 0.2 pps. Estimates of poverty by household type show the highest share of poverty among single-person households with a person aged over 65 (61.8 % in 2020). Of the same age group, 32.7 % live in material deprivation. This often makes this population highly dependent both on assistance from other family members and on state assistance. The vast majority of this population group is unable to live a dignified life and to meet its basic living needs. According to *the Active Ageing Index*, Bulgaria is lagging behind on many indicators regarding their quality of life. Almost ½ of the working age population were at risk of poverty or social

exclusion in 2020. Despite the indexation of pensions in recent years, more than 803 000 pensioners still receive pensions below the national poverty line. A large proportion of these people are covered by social assistance. The programme addresses those of pensionable age whose pension income is the only source of livelihood and is found to be at high risk of poverty and social exclusion.

The Roma continue to face multiple challenges. The concentration of this vulnerable ethnic group in separate neighbourhoods and areas leads to social exclusion, deterioration of housing and sanitary conditions. The share of Roma at risk of poverty or social exclusion is estimated to be close to 90 % [1]. Around 7 % of Roma children aged 7-15 remain out of education and many children are not enrolled in kindergartens [2]. In 2020, the share of poor among the self-determined Roma group was the highest (66.2 %). 44.3 % of Roma still live without basic sanitation. One of the main national targets is to provide the conditions for improving participation in education and reducing drop-out. The programme envisages to complement the integrated measures supported by the European Social Fund + by focusing on ensuring meaningful nutrition for early childhood children, including children from vulnerable ethnic groups. Through the accompanying measures implemented, it will work to identify and target the most deprived persons to provide services and measures to support their social inclusion and support responsible parenthood for their families. This will ensure that support is complex so that children can be covered by the education system after the age of three.

According to Eurostat data, Bulgaria has the highest share of **people with disabilities and restrictions at risk of poverty and social exclusion** in the European Union (EU), as shown by Eurostat data. In total, 50.7 % of people with disabilities and activity limitations above the age of 16 were at high risk of poverty and social exclusion in 2019, according to data. This is almost double the EU average of 28.4 %. Slovakia has the lowest share of people with disabilities at risk of poverty and social exclusion, at 19.2 %, twice the EU average. It was previously Denmark, as well as Austria, Finland, France.

In addition to national measures to support people with disabilities, the programme provides support for those members of this target group who are at highest risk of poverty and are found to be severely materially deprived.

Another large group at risk of poverty is **homeless people**. The National Statistical Institute's data are based on a census of persons who have passed through temporary accommodation centres and shelters only, but this far does not take into account the real number of people without a home. The number of homeless adults in the country has been increasing in recent years, with poverty undoubtedly one of the main causes of homelessness. The upcoming reform of social services in the country, enshrined in the Social Services Act, provides for new services, identification and comprehensive support for this target group. The programme will enable homeless people to receive a warm lunch and, through the implementation of accompanying measures, will help to channel them to these services, as well as to community-based temporary accommodation centres and shelters. The programme will also support children from families seeking international protection, unaccompanied minors and elderly people seeking asylum or other types of international protection, migrants with disabilities, homeless migrants and refugees who also experience high levels of poverty. They will be supported in coordination with the institutions and non-governmental organisations involved. Accompanying support in these cases will focus on seeking integration opportunities by targeting different health, education or other relevant services.

In the 2014-2020 programming period, the food support measures implemented under the European Support Fund for the most deprived focused on the most vulnerable people in the country, on the basis of objective criteria laid down in national legislation and on the basis of an assessment of the needs of people experiencing material deprivation. A structured survey of the end users of the aid and an external evaluation of the programme have confirmed that the aid is well targeted, taking into account people's needs and specific social conditions at national level. This approach has proven to be effective and adequate also in terms of complementing social policies in the country, and will continue to be applied in future measures. The results of the Structured Survey of the final beneficiaries of the 2020-2014 programme show that more than half (53 %) of those assisted with a warm lunch live in **smaller cities**. Approximately equal shares of the users of the service are residents of the county cities (23 %) and of the villages (20 %). A negligible proportion (3 %) of the beneficiaries live in the capital. The largest group of people supported with food products living in small towns — 42 % of all beneficiaries of the operation.

Followed by the inhabitants of county cities — 41 %. 11 % of those receiving food packages live in villages and 7 % of respondents live in the capital.

The specific targeted and targeted measures implemented under the Fund for European Aid to the Most Deprived cannot be clearly identified as the only way to reduce the number of people living at risk of poverty and social exclusion, if viewed outside the context of the overall poverty eradication policy in the country. The provision of food and the provision of warm lunch has effectively contributed to extending the effective coverage of social assistance programmes, since by reducing the basic cost of household meals, funds are released to meet other basic needs of poor households. On the basis of the demographic information gathered, the structured study carried out revealed the profile of those who could be classified as 'typical' recipients of food support. These are mostly low-educated people, with low incomes, not in employment (unemployed or retired), mostly living in small settlements. Their families, partners and relatives also fall into similar categories, indicating that poverty and social marginalisation are concentrated and affect not individuals but their household as a whole. In this sense, the role of the assistance provided has been assessed as crucial and has helped people to cope with their basic needs. In 2020, support covered nearly 494 127 people, including more than 109 744 children and nearly 153 271 persons with disabilities. More than 200 municipalities took part in providing a warm lunch for over 40 000 people in need. The survey carried out and the evaluation of the programme showed high levels of people's satisfaction with the support provided. This programme will continue in line with the territorial approach applied so far, reaching the smallest and most remote localities in the country and addressing the real needs of the most vulnerable citizens. Mindful of people's views, in the period 2021-2027, the programme will again address the existential needs of the most deprived persons, which will be the first step towards comprehensive, coherent and sustainable social inclusion measures. The identification of individuals and groups with the highest needs to support addressing basic deprivation will be based on established national social assistance criteria. Social assistance policy in Bulgaria is part of the overall social protection system and operates as a set of programmes and instruments aimed at supporting the most vulnerable sections of society, identified through a specific set of criteria defined in national legislation. The highest proportion of aid granted on the basis of an income test was granted. The mechanisms for accessing the social assistance system are based on a number of criteria, but the two main parameters of access — a guaranteed minimum income and a system of percentages determining the differentiated minimum income to support the individual, family or household — are based on a number of criteria. A guaranteed minimum income is a statutory amount, which is used as a basis for determining social assistance, in order to provide a minimum income to meet the basic living needs of individuals according to their age, marital status, health and wealth, employment and study. For 2020, the guaranteed minimum income is set at BGN 75. In addition to the income test, social benefits are assessed on the basis of a number of criteria such as health, age, marital status, labour market status, the existence of movable and/or immovable property which can be a source of income, as well as the possibility of support from people from the extended family circle. The poverty line will also be applied as a common indicator of programme support, in addition to national social assistance rules.

The social benefits provided are intended to provide basic living needs for poor people and families or to address their specific needs. Social benefits are resources which supplement or replace own income to basic living needs or meet occasional needs of assisted persons and families. Depending on their nature, funds allocated under social assistance programmes may be monthly, targeted or one-off. Social assistance is regulated by several laws and their implementing regulations. In 2020, the structures of the National Social Assistance Agency provided benefits to 1 299 316 persons on different legal bases. There were 1 294 994 persons in 2019. The effectiveness of the allocation of funds under existing social assistance programmes, especially in view of the differentiated approach applied to people and groups in need, is high. At the same time, the impact of social assistance on the material situation of assisted households is small, due to the relatively low amount of benefits granted, seen as a proportion of the consumption of the recipients of those benefits. As a result, the good coverage and targeting of social assistance programmes do not always lead to a real reduction in the effects of poverty. People who receive support from the social assistance system are the most vulnerable to the consequences of poverty. They also pay the highest social price. They need to implement measures that will contribute to reducing the prevalence of poverty and dependence on the social assistance system. In order to achieve this, an integrated approach is needed to help overcome their social exclusion on a lasting basis and break the intergenerational transmission of

poverty. Unfortunately, many of them are vital before taking action on their social inclusion, providing food and/or basic material assistance. It is only when existential needs are met that various measures can be taken to accompany people in need and support them in permanently overcoming poverty and its consequences where possible. The Social Assistance Agency is the social assistance authority under the Social Assistance Act. The administration is directly involved in the granting of social benefits and maintains an up-to-date database of any person entitled to or in need of social benefits. Despite the differentiated approach on which the social assistance system is based, there are a number of individual cases in which people in vulnerable situations fall outside the scope of any type of assistance. These are people living on the brink of survival where any of the conditions for social assistance are not met. Persons and families who are above the income threshold for support by minimum amounts, or who do not meet any other condition that does not alter their objective financial situation and the level of material deprivation, may be covered by this scope. However, evidence shows that persons with disabilities remain outside the social assistance system and persons of pensionable age whose sole pension income is below the poverty threshold, but at the same time exceeds the differentiated minimum income for support, people with mental and mental disabilities, the homeless, dependent persons, migrants and vulnerable third-country nationals, etc. To identify these categories of people, different information channels as well as information from different institutions and organisations will be used. The data, resources and capacities of the Social Assistance Agency structures will be used to assess and target these vulnerable to programme support. **The Programme shall contribute to the achievement of national poverty reduction targets and priorities.** The National Development Programme 2030 (NRP 2030), adopted by the Council of Ministers 33/20.01.2020, prioritises P11 ‘Social inclusion’, one of its objectives being to reduce social inequalities and the active social inclusion of vulnerable groups by addressing severe material deprivation. The food and basic material assistance programme will contribute to achieving the target of 18 % for the ‘Population at risk of poverty’ indicator, as part of a strategic objective of reducing inequalities within the NRP 2030, as well as reaching a target of 25 % for the ‘Population at risk of poverty or social exclusion’ indicator of the priority ‘Social inclusion’. The programme will contribute to the objectives of the **Partnership Agreement** for the period 2021-2027, which are quantified by the end of the programming period to reach a level of 600 000 people at risk of poverty, food and material support under the food and basic material assistance programme.

The main objective of the National Recovery and Resilience Plan of the Republic of Bulgaria is to facilitate the economic and social recovery from the COVID-19 pandemic crisis. In pursuit of this objective, a set of measures and reforms have been grouped, with a particular focus on disadvantaged groups and persons to achieve more inclusive and sustainable growth. Through a coordinated mechanism, the programme will contribute to the identification, support and tracking of those in need who have been targeted at the most appropriate social support measures foreseen under the ESF + or the National Recovery and Resilience Plan. Depending on their individual needs, they will focus on activities contributing to poverty eradication, the reduction of social inequalities and active social inclusion, identified as priorities in the Plan. In this way, in addition to providing basic support, with food and basic materials, the programme will also contribute to addressing poverty more sustainably for a non-small group of people in need through complex and targeted measures. The programme will contribute to the implementation of the relevant country-specific recommendations adopted in the **framework of the European Semester** for Bulgaria will be part of the country’s contribution to the achievement of **the United Nations Sustainable Development Goals**. The implementation of the planned interventions will address Objective 1 “Eradication poverty in all its forms and everywhere” and some aspects of Goal 2 “End hunger — achieving food security and better nutrition, fostering sustainable agriculture” and Goal 10 “Reducing inequalities between and within countries” of the UN Sustainable Development Goals.

The measures foreseen in the programme **to support anti-poverty policies are in line with the findings of the 2019 European Semester Report for Bulgaria, where Annex D “Investment Guidelines on Cohesion Policy Financing 2027-2021”** recommends addressing material deprivation through food aid and basic material assistance to the most deprived persons.

One of the key principles of the **European Pillar of Social Rights is that children have the right to protection from poverty** and care of good quality. Children are highly dependent on the adults with whom they live and cannot secure their existence on their own. Taking into account the factors that give

rise to poverty — unemployment, low education, low incomes, etc. — it is essential to prevent the intergenerational transmission of poverty. This requires integrated investment measures in early childhood development — supporting the child at the earliest age and his/her family — in order to prevent risks to their development, access to childcare, school, parental support for employment, training, and reconciliation of private and professional life. Therefore, children from families for whom the social assistance authorities have identified high levels of poverty and risk according to criteria defined in national legislation will be a special focus of the programme. According to the Social Assistance Agency, a total of 3781 cases on prevention of abandonment were detected in 2020. There were 3 471 cases in 2019. These are children who have been at risk of abandonment and separation from their families. The separation of a child from his or her biological parents is most often due to poverty, disability, illness, lack of support and opportunities to provide care and safe environments. 4 604 children at risk are placed in families of relatives and relatives. There are 1 402 cases of reintegration in biological families handled by child protection departments. The programme's support will be geared towards enhancing the well-being of children at risk by providing meaningful nutrition and material support to parents needed to bring up a newborn baby. The focus will also be on children from low-income households, children with disabilities, children deprived of parental care, children living in poor housing conditions, children at risk of abandonment, etc., including children and families with which child protection departments work. The support provided under the programme, both for children and for all other persons in need, will be the first step to address basic needs as part of a complex investment for a better quality of life. In parallel with the support provided under the Programme, accompanying measures will also be implemented that will be tailor-made to the needs of the individuals and groups covered and will be the mechanism through which the supported will focus on concrete and comprehensive social inclusion measures. This coherent, coordinated and integrated approach to support the most vulnerable Bulgarian citizens also contributes to the implementation of EU policies and priorities in the field of social rights, to promote best practices and cooperation at all levels and to promote EU values of equality and social justice.

The programme's strategic objective is to add a contribution to the overall national policy to mitigate and reduce poverty and address social exclusion. This objective will be achieved by providing support for overcoming the main food deprivation and basic materials identified to ensure normal living conditions for people living in extreme poverty, severely materially deprived and living in social exclusion. The programme will continue to be implemented throughout the country in accordance with the territorial approach applied so far, extending to small towns and villages. On the basis of the needs identified, the programme will focus its efforts on the following key strands, each complemented by accompanying measures:

— **Type of aid 1:** “Support with food packages and hygiene materials”;

— **Type of aid 2:** ‘Warm lunch’;

— **Type of aid 3:** “Infant packages”;

— **Type of aid 4:** ‘Children’s kitchen’.

In order to provide support properly addressed to the most deprived persons, the data from the Social Assistance Agency, whose local experts have assessed on a case-by-case basis objective criteria defined in national legislation, will be used.

The accompanying measures provided under the programme will be tailor-made to the needs of the individuals and groups covered and will be the mechanism through which the supported will focus on concrete and complex social inclusion measures. The programme will create a database of assisted persons, including the specific social profile of them and their family members. As a result, the final recipients of the assistance will receive information and be directed to specific measures and projects implemented with ESF + support under other programmes. Information on the results for each targeted person will be returned to the Managing Authority under an agreed mechanism. This approach will be applied to each type of assistance implemented under the programme and will be an important starting point for the coordination and planning of future measures to improve the quality of life of the most deprived persons.

In addition, during the implementation of the programme, an external evaluation of the effectiveness, efficiency and impact of the support provided will also be carried out to provide an answer to the question

of the contribution of measures to change the status of the target groups.

[1] Second survey on the situation of minorities and discrimination in the European Union — Roma — Selected results, EC.

[2] Second survey on the situation of minorities and discrimination in the European Union — Roma — Selected results, EC.

Machine translated

1. Programme strategy: main challenges and policy responses

Table 1

Policy objective or JTF specific objective	Specific objective or dedicated priority *	Justification (Summary)
4. A more social and inclusive Europe implementing the European Pillar of Social Rights	MD13. Support to the most favoured under specific objective set out in point (m) of Article 4 (1) of the ESF + Regulation (ESO.4.13)	<ul style="list-style-type: none"> • The at-risk-of-poverty rate was 23.8 % in 2020 compared to 16.5 % on average in the EU; • 38.3 % of the population aged 65 and over is at risk of poverty, compared to 34.6 % in 2019. For the same age group, 32.7 % live in material deprivation; • In 2020, 28.3 % of children aged 0-17 in Bulgaria were at risk of poverty, 0.8 pps higher than 2019 year compared to 12.7 % on average in the EU; • The need for targeted investment to address identified food deprivation and basic materials to ensure normal living conditions for people living in extreme poverty, severely materially deprived and living in social exclusion; • Investment will also be provided to complement child welfare policies in the context of the Children Guarantee initiative; • A contribution to national priority 11 will be added. “Social inclusion” of development axis 4. “Responsive and Fair Bulgaria” of the National Development Programme: Bulgaria 2030; • A contribution to the implementation of UN Sustainable Development Goals 1, 2 and 10 will be added; • A contribution to the implementation of the European Pillar of Social Rights will be added;

* Dedicated priorities according to ESF+ Regulation

2. Priorities

Reference: Article 22(2) and point (c) of Article 22(3) CPR

2.1. Priorities other than technical assistance

2.1.1. Priority: 1. Подпомагане с храни и предоставяне на материална помощ (Support to the most deprived under specific objective set out in point (m) of Article 4(1) of the ESF+ Regulation (ESO.4.13))

2.1.1.2. Specific objective: ESO4.13. Addressing material deprivation

2.1.1.2.1. Interventions of the Funds

Reference: Article 22(3) CPR and Article 20 and Article 23(1) and (2) ESF+ Regulation

Types of support

- **FOOD PACKAGES AND HYGIENE MATERIALS**

The packages will include **basic food products** that prepare food for the whole family. When determining the content, care will be taken to ensure that products from the main food groups necessary for a complete and varied diet, such as protein-rich foods, cereals, etc. The content will be consulted with the Ministry of Health and, in the course of implementation, consumer feedback will be sought. The **types of hygiene products** will be personal care products and detergents used by the whole family. The content will be determined on the basis of advice and taking into account the needs of the persons supported. Packages will indicatively contain: personal care products, cleaning, detergents and detergents.

- **HOT LUNCH**

A warm lunch will be provided all year round. Priority will be given to people who need support on a daily basis and lack access to daily food. Remote locations will also be reached where people are struggling to live even more.

- **PACKS FOR NEW-BORN CHILDREN**

To support early childhood development measures, this type of assistance will purchase packages of necessary basic products for new-born children from poor and at-risk families identified by the social support authorities. Indicative packages will include baby napkins, towels, baby cosmetics, etc. tailored to the child's basic needs and age. This type of assistance will be provided at least twice until the child reaches the age of six months.

- **KITCHEN KITCHEN**

This type of support aims to ensure healthy and meaningful nutrition for early childhood children. Specific nutrition conditions for children aged from 10 months to 3 years are available in all areas of the country, allowing support to have a wide territorial scope. Vouchers/kitchen cards will be provided for children. In this way, children and families at risk will be reached and followed up at an early stage.

In parallel with the provision of food and material support, group and tailor-made accompanying support measures will be implemented. Complementarity with measures implemented at local level with municipal, national or European funds will be sought.

Main target groups

- **HRANDICAL PRODUCTS AND Hygiene MATERIALS packages** — will be channelled to people subject to social assistance as well as to people who are denied social assistance, their income does not exceed the poverty line, and for which social welfare authorities have identified a high risk of poverty and social exclusion. The scope also covers people above the income threshold for assistance by minimum amounts, as well as people who do not meet any of the other complex conditions, which does not change the level of material deprivation. People who are in difficulty as a result of natural disasters, pandemics and other circumstances of force majeure will also be the target of assistance in order to cope with an emergency situation in the country.
- **Warm TNAC** — priority will be given to people who need support on a daily basis. These will be determined by the group of persons receiving social benefits — people with limited self-service; people with low incomes, homeless people. Support can also be provided to people in difficulty as a result of natural disasters, pandemics, etc., force majeure.
- **New-born DETCA packages** — **support will** be targeted as a matter of priority to newborn babies from poor families who are subject to social assistance. Support will also cover families where there is an identified risk of abandonment of children, mothers, victims of violence, children placed in foster families, families, users of social services. Persons in need will be identified by social assistance authorities, based on data on assisted persons and families, data from child protection departments, local social service providers and other sources
- **Child KUHNIA** — children who are subject to social assistance — from low-income households, children with disabilities, children deprived of parental care, children living in poor housing conditions, at risk of abandonment, etc., who are not served by other means. It will also be possible to identify children and families who fall outside the scope of social assistance but are identified in need of such assistance.

The terms and conditions of access to the programme will be laid down in a Regulation of the Minister for Labour and Social Policy, where the main target group will be defined, as well as an additional target group for each type of support.

Decryption of the national or regional schemes of support

- **FOOD PACKAGES AND HYGIENE MATERIALS**

A mechanism will be set up to exchange data and provide information from and to beneficiaries and other managing authorities to address specific measures to support representatives of target groups where possible and according to their profile. Under the programme, there will be data on the persons supported, including a specific social profile of them and their family members. With a view to overcoming social exclusion and reducing dependency on the welfare system, working-age people will be prioritised towards measures to support inclusion in employment and improve skills. Older people will be directed towards adequate integrated social and health services and persons with disabilities towards adequate socio-economic support. Feedback on the results achieved will be returned to each targeted user, where applicable.

- **HOT LUNCH**

The provision of a warm lunch will be complemented by tailor-made accompanying support measures. Support will be a bridging element ensuring complementarity with other programmes implemented by municipalities or social service providers to provide the necessary assistance and support in the long term. In order to **ensure complementarity, the Fund will finance renovation of premises** and equipment for food preparation, especially in places where the facilities to carry out the activity are missing or outdated.

- **PACKS FOR NEW-BORN CHILDREN**

Complementarity will be ensured with measures funded by the ESF + with a focus on support for early childhood development. Support will ensure a link between social assistance and social services supporting children and families at local level. The capacity and resources of the country's main social service provider — municipalities — will be used.

- **KITCHEN KITCHEN**

The support will be a bridging element to target the comprehensive measures implemented at local level to support and develop parental skills, family counselling and support and, where possible, to find a job as a means of overcoming poverty and dependence on the social welfare system.

Criteria for the selection of operations

General eligibility criteria for operations:

- Be consistent with the Programme and provide an effective contribution to the achievement of its specific objectives.
- Were incurred by an eligible beneficiary and were paid during the period of eligibility of expenditure.
- Respect the dignity and prevent stigmatisation of the most deprived persons.
- Comply with European and national legislation in the field of public procurement.
- Within the available budget, there are clear and realistic quantitative results.
- Be consistent with horizontal policies, ensure gender equality and take into account the provisions of the Charter of Fundamental Rights of the

European Union, the principle of sustainable development and the Union's environmental policy, as set out in Article 11 and Article 191(1) TFEU.

FOOD PACKAGES AND HYGIENE MATERIALS

Food products and hygiene materials will be purchased by the ASA through a designated administrative structure, in accordance with the public procurement rules in force.

Specific criteria for the selection of beneficiary (ies) to distribute purchased food and/or hygiene materials:

An institution, a body governed by public law or a not-for-profit organisation registered under the ZYULNZ as a non-profit legal entity for public benefit which is active and active in pursuing its objectives for at least 2 years; have proven experience of at least 1 year from the deadline for applications to participate in the procedure relating to the provision of benefits in kind and/or to the distribution of food to the public.

- The beneficiary (ies) should ensure full national coverage, either alone or in partnership, as well as simultaneous distribution in the same period for all designated representatives of the target groups, both in terms of food packages and sanitary packages.
- Capacity, either alone or in partnership, to analyse the needs of the representatives of the target groups and the corresponding provision of accompanying measures

HOT LUNCH

Long-term contracts will be concluded with municipalities and municipalities to provide a warm lunch.

Specific criteria for the selection of beneficiaries for hot lunch support:

a municipality or district of a municipality within the territory of the Republic of Bulgaria which carries out the activity as a local activity on the basis of a decision of the relevant municipal council.

— beneficiaries should have or use, on the appropriate legal basis, adequate facilities and equipment for the preparation and distribution of food, including to the homes of final consumers, or homeless and homeless persons.

— directly or in cooperation with NGOs, have the capacity to analyse the needs of the representatives of the target groups and the corresponding provision of accompanying measures

PACKS FOR NEW-BORN CHILDREN

The products in the package will be purchased by the ASA under the current public procurement rules

Specific eligibility criteria per beneficiary (ies) to distribute packages to new-born children:

- Public authorities, local authorities, as well as social service providers licensed under the Social Services Act, which have proven experience in providing assistance in kind and/or providing social services to children and families for at least 2 years from the deadline for submitting applications to participate in

the procedure.

- There is adequate organisational and administrative capacity to provide national coverage, either alone or in partnership, to ensure timeliness of assistance in each locality in the country where persons from the target group are present.
- Have the capacity, either individually or in partnership, to analyse the needs of the representatives of the target groups and implement accompanying measures.

Where justified and in order to ensure national coverage and timeliness of assistance, the provision may also be carried out by the structures of the ASP on the ground, in partnership with the municipalities, provided that the eligibility criteria of the operation and the beneficiary are fulfilled as set out in the programme.

KITCHEN KITCHEN

Specific criteria for Children’s kitchen:

The support will be implemented by the ASP through its structures in partnership with the municipalities in the country. Eligible partners are municipalities and districts of municipalities which:

- have the capacity to provide children from 10 months to 3 years old in the territory;
- have developed social services at local level, including those set up or operated with ESF + resources.

All activities under the programme are not expected to have significant negative environmental impacts due to their nature.

2.1.1.2.2. Indicators

Table 2: Output indicators

Priority	Specific objective	Fund	Category of region	ID	Indicator	Measurement unit
----------	--------------------	------	--------------------	----	-----------	------------------

Table 3: Result indicators

Priority	Specific objective	Fund	Category of region	ID	Indicator	Measurement unit	Reference value	Reference Year	Source of data	Comments
1	ESO4.13	ESF+	Transition	EMCR01	Number of end recipients receiving	persons	82,525.00	2018-2020	Annual report on the implementation of the Operational Programme for Food and/or Basic	

					food support				Material Assistance for 2018, 2019 and 2020	
1	ESO4.13	ESF+	Transition	EMCR10	Number of end recipients receiving material support	persons	75,614.00	2018-2020	MA, Annual report on the implementation of the Operational Programme for Food and/or Basic Material Assistance for 2018, 2019 and 2020.	
1	ESO4.13	ESF+	Transition	EMCR11	Number of children below 18 years of age	persons	237.00	2018-2020	MA, Data from the annual activity reports of the Agency for Social Assistance	
1	ESO4.13	ESF+	Transition	EMCR20	Number of children below 18 years of age	persons	237.00	2018-2020	MA, Data from the annual activity reports of the Agency for Social Assistance	
1	ESO4.13	ESF+	Less developed	EMCR01	Number of end recipients receiving food support	persons	412,627.00	2018-2020	MA, Annual report on the implementation of the Operational Programme for Food and/or Basic Material Assistance for 2018, 2019 and 2020	
1	ESO4.13	ESF+	Less developed	EMCR10	Number of end recipients receiving material support	persons	378,071.00	2018-2020	MA, Annual report on the implementation of the Operational Programme for Food and/or Basic Material Assistance for 2018, 2019 and 2020	
1	ESO4.13	ESF+	Less developed	EMCR11	Number of children below 18 years of age	persons	1,184.00	2018-2020	MA, Data from the annual activity reports of the Agency for Social Assistance	
1	ESO4.13	ESF+	Less developed	EMCR20	Number of children below 18 years of age	persons	1,184.00	2018-2020	MA, Data from the annual activity reports of the Agency for Social Assistance	

2.2. Technical assistance priorities

2.2.1. Priority for technical assistance pursuant to Article 36(4) CPR: 2. ТЕХНИЧЕСКА ПОМОЩ

Reference: point (e) of Article 22(3) CPR

2.2.1.1. Intervention from the Funds

The related types of actions – point (e)(i) of Article 22(3) CPR

The priority will support the successful implementation of the programme by supporting the programming, implementation, monitoring, control and evaluation of the programme, its visibility, including the contribution of the Funds, as well as enhancing the administrative capacity of the MA and beneficiaries. The activities are not expected to have significant negative impacts on the environment due to their nature. The indicative actions listed under the technical assistance priority will take into account the anti-fraud elements set out in Section 9 (3) of the Partnership Agreement of Bulgaria.

Technical assistance under the programme will provide the necessary support for programme management and for the introduction of good practices and approaches in programming, management, programme implementation, monitoring, control and evaluation of the programme, as well as communication and promotion measures, exchange of experience and building of expertise and motivated human resources. All activities related to the effective administration of the programme must comply with the provisions of the generally applicable Regulation (EU). The activities are defined on the basis of the experience gained from 2014-2020.

Part of the priority will be dedicated to organising training for potential beneficiaries and beneficiaries with approved projects. The purpose of the trainings is to increase their capacity with regard to the project implementation cycle, including by taking into account lessons learned in the 2014-2020 period (good practices, weaknesses and errors).

Another part of the funds will be dedicated to training of the Managing Authority on the management and implementation of the programme, including in the form of specialised training, exchange of experience. These trainings will contribute to improving the knowledge and expertise for programme management.

As a result of the interventions, greater public awareness will be sought, both on the progress of the programme implementation as a whole and on the results achieved by the projects. In addition, beneficiaries will be informed about funding opportunities. Visibility of EU funds to the general public will be ensured with information on the main aspects related to the implementation of the programme.

The main communication channels to be used are the mass media, which are persistently retained as the most used, most effective and most preferred channels of information about the programme, and the internet is generally the third most frequently mentioned communication channel.

In order to achieve the objectives and results of the operational programme, technical assistance will be used for the following indicative activities:

1. Ensure sound management, monitoring and control of the programme. Investments will ensure adequate systems, including IT, working environment and expert and motivated human resources and, as a final goal, greater effectiveness and efficiency in the management and quality of programme funds.
2. To improve the capacity of beneficiaries related to the management of funds from the Fund. They should be well trained, informed and familiar, including

adequate systems and working environments to ensure effectiveness and efficiency in the implementation of the activities.

3. To provide technical support for annual progress meetings.

4. For travel and stay, in relation to the exchange of information and the introduction of good practices and approaches in the programming, implementation, monitoring, control and evaluation of the operational programme, which will contribute to better administrative management and indirectly have a positive impact on the development of the activities included in the programme.

5. Taking into account the specificity of the programme, activities to monitor the quality and safety of the support provided under the programme will be financed. In this context, it will also be necessary to fund training for staff working in the structures with management and control functions, which are necessary because of the specific nature of the controls carried out. Increasing staff capacity will lead to more efficient work and better performance in all functions of the MA.

6. Carrying out studies, preparing expert reports, analyses, tests and evaluations related to programme management, as well as hiring external methodological and expert support to improve the management and implementation of the programme, including for similar activities related to previous and subsequent programming periods.

7. Collecting, aggregating and analysing information and statistics, preparing opinions, reports and documents, carrying out studies and carrying out other activities to support the programming of EU funds in the next programming period.

8. Providing the necessary facilities and technical equipment and IT systems for the management and implementation of the programme, if necessary.

9 investments will be made in activities to raise awareness of the programme's target groups, beneficiaries and other stakeholders, as well as to increase opportunities for dissemination of results and impact.

The main target groups - point (d)(iii) of Article 22(3) CPR:

Staff of the Managing Authority

— Programme-specific target groups

— The general public

— Potential beneficiaries

— Beneficiaries

— Local and district administrations, institutions, managing authorities, journalists, non-governmental sector representatives and other stakeholders

2.2.1.2. Indicators

Reference: point (e)(ii) of Article 22(3) CPR

Table 2: Output indicators

Fund	Category of region	ID	Indicator	Measurement unit	Milestone (2024)	Target (2029)
ESF+	Transition	TA1	Number of training, traineeships or work visits involving MA and/or other administrations	Number of	8.00	25.00
ESF+	Transition	TA2	Programme evaluations, analyses and studies carried out	Number of	1.00	3.00
ESF+	Transition	TA3	Information events held	Number of	3.00	5.00
ESF+	Less developed	TA1	Number of training, traineeships or work visits involving MA and/or other administrations	Number of	37.00	125.00
ESF+	Less developed	TA2	Programme evaluations, analyses and studies carried out	Number of	1.00	3.00
ESF+	Less developed	TA3	Information events held	Number of	12.00	23.00

2.2.1.3. Indicative breakdown of the programmed resources (EU) by type of intervention

Reference point (e)(iv) of Article 22(3) CPR

Table 4: Dimension 1 - intervention field

Priority	Fund	Category of region	Code	Amount (EUR)
2	ESF+	Transition	179. Information and communication	55,125.00
2	ESF+	Transition	180. Preparation, implementation, monitoring and control	1,393,875.00
2	ESF+	Transition	181. Evaluation and studies, data collection	47,250.00
2	ESF+	Transition	182. Renewal of the capacity of Member State authorities, benchmarks and relevant partners	78,750.00
2	ESF+	Less developed	179. Information and communication	275,625.00
2	ESF+	Less developed	180. Preparation, implementation, monitoring and control	6,969,375.00
2	ESF+	Less developed	181. Evaluation and studies, data collection	236,250.00
2	ESF+	Less developed	182. Renewal of the capacity of Member State authorities, benchmarks and relevant partners	393,750.00
2	Total			9,450,000.00

Table 7: Dimension 6 – ESF+ secondary themes

Priority	Fund	Category of region	Code	Amount (EUR)
2	ESF+	Transition	09. Not applicable	1.00
2	ESF+	Less developed	09. Not applicable	1.00
2	Total			2.00

Table 8: Dimension 7 – ESF+*, ERDF, Cohesion Fund and JTF gender equality dimension

Priority	Fund	Category of region	Code	Amount (EUR)
2	ESF+	Transition	03. Gender neutral	1,575,000.00
2	ESF+	Less developed	03. Gender neutral	7,875,000.00
2	Total			9,450,000.00

* In principle, 40 % for the ESF+ contributes to gender tracking. 100 % is applicable when Member State chooses to use Article 6 ESF+

3. Financing plan

Reference: points (g)(i), (ii) and (iii) of Article 22(3), Article 112(1), (2) and (3), and Articles 14 and 26 CPR

3.1. Transfers and contributions (1)

Reference: Articles 14, 26 and 27 CPR

Programme amendment related to	<input type="checkbox"/> contribution to InvestEU
	<input type="checkbox"/> transfer to instruments under direct or indirect management
	<input type="checkbox"/> transfer between ERDF, ESF+, Cohesion Fund or to another Fund or Funds

(1) Applicable only to programme amendments in accordance with Articles 14 and 26 except complementary transfers to the JTF in accordance with Article 27 CPR. Transfers shall not affect the annual breakdown of financial appropriations at the MFF level for a Member State.

Table 15A: Contributions to InvestEU* (breakdown by year)

Contribution from		Contribution to	Breakdown by year							
Fund	Category of region	InvestEU window	2021	2022	2023	2024	2025	2026	2027	Total

* For each new request for contribution, a programme amendment shall set out the total amounts for each year by Fund and by category of region.

Table 15B: Contributions to InvestEU* (summary)

Fund	Category of region	Sustainable Infrastructure (a)	Innovation and Digitisation (b)	SME (c)	Social Investment and Skills (d)	Total (e)=(a)+(b)+(c)+(d)
Total						

* Cumulative amounts for all contributions done through programme amendments during the programming period. With each new request for contribution, a programme amendment shall set out the total amounts for each year by Fund and by category of region.

Justification, taking into account how those amounts contribute to the achievement of policy objectives selected in the programme in accordance with Article 10(1) of the InvestEU Regulation

--

Table 16A: Transfers to instruments under direct or indirect management (breakdown by year)

Transfers from		Transfers to	Breakdown by year							
Fund	Category of region	Instrument	2021	2022	2023	2024	2025	2026	2027	Total

Table 16B: Transfers to instruments under direct or indirect management* (summary)

Fund	Category of region	Total
Total		

* Cumulative amounts for all transfers done through programme amendments during programming period. With each new request for transfer, a programme amendment shall set out the total amounts transferred for each year by Fund and by category of region.

Transfers to instruments under direct or indirect management - Justification

--

Table 17A: Transfers between ERDF, ESF+ and Cohesion Fund or to another Fund or Funds* (breakdown by year)

Transfers from		Transfers to		Breakdown by year							
Fund	Category of region	Fund	Category of region	2021	2022	2023	2024	2025	2026	2027	Total

* Transfer to other programmes. Transfers between ERDF and ESF+ can only be done within the same category of region.

Table 17B: Transfers between ERDF, ESF+ and Cohesion Fund or to another Fund or Funds (summary)

	ERDF			ESF+			CF	EMFAF	AMIF	ISF	BMVI	Total
	More developed	Transition	Less developed	More developed	Transition	Less developed						
Total												

* Cumulative amounts for all transfers done through programme amendments during the programming period. With each new request for transfer, a programme amendment shall set out the total amounts transferred for each year by Fund and category of region.

Transfers between shared management funds, including between cohesion policy funds - Justification

--

3.2. JTF: allocation in the programme and transfers (1)

3.3. Transfers between categories of region resulting from the mid-term review

Table 19A: Transfers between categories of region resulting from the mid-term review within the programme (breakdown by year)

Transfers from	Transfers to	Breakdown by year			
Category of region*	Category of region*	2025	2026	2027	Total

* Applicable to ERDF and ESF+ only

Table 19B: Transfers between categories of region resulting from the mid-term review, to other programmes (breakdown by year)

Transfers from	Transfers to	Breakdown by year			
Category of region*	Category of region*	2025	2026	2027	Total

* Applicable to ERDF and ESF+ only

3.4. Transfers back (1)

Table 20A: Transfers back (breakdown by year)

Transfers from	Transfers to		Breakdown by year							
InvestEU or other Union instrument	Fund	Category of region	2021	2022	2023	2024	2025	2026	2027	Total

(1) Applicable only to programme amendments for resources transferred back from other Union instruments, including elements of AMIF, ISF and BMVI, under direct or indirect management, or from InvestEU.

Table 20B: Transfers back* (summary)

From	To						
InvestEU / Instrument	ERDF			ESF+			Cohesion Fund
	More developed	Transition	Developed	More developed	Transition	Developed	

* Cumulative amounts for all transfers done through programme amendments during programming period. With each new request for transfer, a programme amendment shall set out the total amounts transferred for each year by Fund and by category of region.

3.5. Financial appropriations by year

Reference: point (g)(i) of Article 22(3) CPR and Article 3, 4 and 7 JTF Regulation

Table 10: Financial appropriations by year

Fund	Category of region	2021	2022	2023	2024	2025	2026		2027		Total
							Financial appropriation without flexibility amount	Flexibility amount	Financial appropriation without flexibility amount	Flexibility amount	
ESF+*	Transition	0.00	5,153,040.00	5,317,230.00	5,500,365.00	5,683,500.00	2,432,854.00	2,432,854.00	2,527,579.00	2,527,578.00	31,575,000.00
ESF+*	Less developed	0.00	25,796,775.00	26,601,937.00	27,517,613.00	28,417,500.00	12,156,375.00	12,156,375.00	12,614,212.00	12,614,213.00	157,875,000.00
Total ESF+		0.00	30,949,815.00	31,919,167.00	33,017,978.00	34,101,000.00	14,589,229.00	14,589,229.00	15,141,791.00	15,141,791.00	189,450,000.00
Total		0.00	30,949,815.00	31,919,167.00	33,017,978.00	34,101,000.00	14,589,229.00	14,589,229.00	15,141,791.00	15,141,791.00	189,450,000.00

* Amounts after the complementary transfer to the JTF.

3.6. Total financial appropriations by fund and national co-financing

Reference: point (g)(ii) of Article 22(3), Article 22(6) and Article 36 CPR

For programmes under the Investment for jobs and growth goal where technical assistance in accordance with Article 36(4) CPR was chosen in the Partnership Agreement

Table 11: Total financial appropriations by fund and national co-financing

Policy / JTF specific objective number or technical assistance	Priority	Basis for calculation Union support	Fund	Category of region*	Union contribution (a)=(g)+(h)	Breakdown of Union contribution		National contribution (b)=(c)+(d)	Indicative breakdown of national contribution		Total (e)=(a)+(b)	Co-financing rate (f)=(a)/(e)
						Less flexibility amount (g)	Flexibility amount (h)		Public (c)	Private (d)		
4	1	Public	ESF +	Transition	30,000,000.00	25,275,818.00	4,724,182.00	3,333,334.00	3,333,334.00		33,333,334.00	89.9999982000 %
4	1	Public	ESF +	Less developed	150,000,000.00	126,410,662.00	23,589,338.00	16,666,667.00	16,666,667.00		166,666,667.00	89.999998200 %
TA36 (4)	2	Public	ESF + (4)	Transition	1,575,000.00	1,338,750.00	236,250.00	175,000.00	175,000.00		1,750,000.00	90.000000000 %
TA36 (4)	2	Public	ESF +	Less developed	7,875,000.00	6,693,750.00	1,181,250.00	875,000.00	875,000.00		8,750,000.00	90.000000000 %
Total			ESF +	Transition	31,575,000.00	26,614,568.00	4,960,432.00	3,508,334.00	3,508,334.00		35,083,334.00	89.9999982898 %
Total			ESF +	Less developed	157,875,000.00	133,104,412.00	24,770,588.00	17,541,667.00	17,541,667.00		175,416,667.00	89.999998290 %
Grand total					189,450,000.00	159,718,980.00	29,731,020.00	21,050,001.00	21,050,001.00		210,500,001.00	89.999995724 %

* For ERDF: less developed transition, more developed, and where applicable, special allocation for outermost and northerly sparsely populated regions. For ESF+, less developed, transition, more developed and, where applicable, additional allocation for outermost regions. For Cohesion Fund: not applicable. for technical assistance, application of categories of region depends on selection of a fund.

** Indicate the total JTF resources, including the complementary support transferred from the ERDF and the ESF+. The table shall not include the amounts in accordance to Article 7 JTF Regulation. In case of technical assistance financed from the JTF, the JTF resources should be split into resources related to Articles 3 and 4 JTF Regulation. For Article 4 JTF Regulation, there is no flexibility amount.

4. Enabling conditions

Reference: point (i) of Article 22(3) CPR

Table 12: Enabling conditions

Enabling condition	Fund	Specific objective	Fulfilment of enabling condition	Criteria	Fulfilment of criteria	Reference to relevant documents	Justification
1. Effective monitoring mechanisms of the public procurement market			Yes	<p>Monitoring mechanisms are in place that cover all public contracts and their procurement under the Funds in line with Union procurement legislation. That requirement includes:</p> <p>1. Arrangements to ensure compilation of effective and reliable data on public procurement procedures above the Union thresholds in accordance with reporting obligations under Articles 83 and 84 of Directive 2014/24/EU and Articles 99 and 100 of Directive 2014/25/EU.</p>	Yes	<p>Act amending the Public Procurement Act — promulgated in SG No 102/2019, in force since 01.01.2020.</p> <p>https://www.eufunds.bg/sites/default/files/uploads/eip/docs/2021-09.pdf</p> <p>(The information continues below, given its volume and relevance to each of the criteria referred to in points 1 to 4).</p>	<p>The regulatory framework for the monitoring of public procurement has been detailed by:</p> <p><input type="checkbox"/> приети в края на 2019 г. промени в чл. 229 от в ЗОП, част от които засягат правомощията на изпълнителния директор на АОП във връзка с осъществяването на мониторинг на обществените поръчки (изменени са т. 14 и т. 24 в ал. 1, а ал. 4 и ал. 9 са допълнени);</p> <p><input type="checkbox"/> изменение на чл. 114 от ППЗОП и създаване на приложение № 3 към същия член (в приложението е посочена информацията, която различните органи с функции, засягащи обществените поръчки, следва ежегодно да предоставят на АОП за целите на мониторинга).</p> <p>(The information continues below, given its volume and relevance to each of the criteria referred to in points 1 to 4).</p>
				<p>2. Arrangements to ensure the data cover at least the following elements:</p> <p>a. Quality and intensity of competition: names of winning</p>	Yes	<p>Decree No 49 of 23 March 2020 amending the Implementing Rules to the Public Procurement Act, adopted by Decree No 73 of the Council of Ministers of 2016 (SG No 28/2016) —</p>	<p>A centralised electronic system, CISA EOP, has been set up and is operational. According to Article 39a of the Public Procurement Act, it is used for the award of public contracts, including</p>

Enabling condition	Fund	Specific objective	Fulfilment of enabling condition	Criteria	Fulfilment of criteria	Reference to relevant documents	Justification
				<p>bidder, number of initial bidders and contractual value;</p> <p>b. Information on final price after completion and on participation of SMEs as direct bidders, where national systems provide such information.</p>		<p>promulgated, SG No 29/2020, in force since 01.04.2020.</p> <p>https://www.eufunds.bg/sites/default/files/uploads/eip/docs/2021-HEC1.pdf</p>	<p>through a dynamic purchasing system, a framework agreement and a qualification system, as well as for design contests.</p> <p>As of 1 January 2020, the use of CISA EOP has been compulsory for certain groups of contracting entities and, from 14 June 2020, for other contracting entities.</p> <p>The system consists of 32 modules, part of which contracting entities are obliged to use (e-registration, e-advertising, electronic sender, e-documentation, ESPD, exchange of information in the course of the procedure, e-tender, Opening of tenders and requests to participate, Dynamic purchasing system, Qualification system, Internal Competitive Choice under a Framework Agreement, Electronic Catalogue, Electronic Invoicing, etc.).</p> <p>Training sessions were carried out with CACIS EPC for different target groups. Practical assistance has also been provided to users of the system, including through the user service centre set up in 2019.</p>
				<p>3. Arrangements to ensure monitoring and analysis of the data by the competent national authorities in accordance with article 83 (2) of directive 2014/24/EU and article 99 (2) of directive 2014/25/EU.</p>	Yes	<p>(continuation)</p> <p>Links to:</p> <ul style="list-style-type: none"> The centralised automated electronic public procurement information system (CISA EOP): https://www.eop.bg 	<p>The system consists of 32 modules, part of which contracting entities are obliged to use (e-registration, e-advertising, electronic sender, e-documentation, ESPD, exchange of information in the course of the procedure, e-tender, Opening of tenders and requests to participate, Dynamic purchasing system,</p>

Enabling condition	Fund	Specific objective	Fulfilment of enabling condition	Criteria	Fulfilment of criteria	Reference to relevant documents	Justification
						<ul style="list-style-type: none"> • CACIS EOP — Register: https://app.eop.bg/today • CACIS EOP — Bulletin: https://app.eop.bg/today/reporting/bulletin • CISA EOP — Statistics: https://app.eop.bg/today/reporting/statistics 	<p>Qualification system, Internal Competitive Choice under a Framework Agreement, Electronic Catalogue, Electronic Invoicing, etc.).</p> <p>Training sessions were carried out with CACIS EPC for different target groups. Practical assistance has also been provided to users of the system, including through the user service centre set up in 2019.</p>
				4. Arrangements to make the results of the analysis available to the public in accordance with article 83 (3) of directive 2014/24/EU and article 99 (3) directive 2014/25/EU.	Yes	<p>(continuation)</p> <ul style="list-style-type: none"> • Register of public procurement opened before the mandatory use of CISA EOP: https://www.aop.bg 	<p>See the above information against the criteria set out in points 1-4.</p> <p>In addition, Article 229 (1) (14) and (24) and (9) of the Public Procurement Act and Article 114 (5) of the PPZOP.</p>
				5. Arrangements to ensure that all information pointing to suspected bid-rigging situations is communicated to the competent national bodies in accordance with Article 83(2) of Directive 2014/24/EU and Article 99(2) of Directive 2014/25/EU.	Yes	<p>Public Procurement Act (ZOP) — Article 106 (2) and (7),</p> <p>Implementing Rules for the Public Procurement Act (PPZOP) — Annex 3 to Article 114 (2)</p> <p>(new — SG Issue No. 29/2020, in force as of 01.04.2020), Part B, subparagraph 17</p> <p>Law on Protection of Competition (ZZK): https://www.cpc.bg/General/Legislation.aspx</p>	<p>See Article 106 (2) and (7) of the Public Procurement Act and Annex No 3 to Article 114 (2) of the PPZOP (new — SG No 29/2020, in force as of 01.04.2020) (Part B, point 17);</p> <p>Article 15 and other related provisions of the CA.</p>

Enabling condition	Fund	Specific objective	Fulfilment of enabling condition	Criteria	Fulfilment of criteria	Reference to relevant documents	Justification
2. Tools and capacity for effective application of State aid rules			Yes	<p>Managing authorities have the tools and capacity to verify compliance with State aid rules:</p> <p>1. For undertakings in difficulty and undertakings under a recovery requirement.</p>	Yes	<p>Pursuant to Article 7 (2) (14) of the State Aid Act, the Minister for Finance gives methodological guidance on the application of the Act, its implementing legislation and the rules on State aid.</p> <p>https://lex.bg/bg/laws/ldoc/2137177456</p>	<p>For the programming period 2021-2027, the State Aid Unit has developed a Methodological Guideline to the MA of the OP for ensuring compliance with the applicable State aid rules, which is available on the following page of the Ministry of Finance:</p> <p>https://stateaid.minfin.bg/bg/page/573</p> <p>Section VI of Annex 4 to the Guideline contains a methodology for identifying undertakings in difficulty. It sets out the elements of the accounts that are involved in the coefficients for determining difficulties, as well as practical guidance on their interpretation by the MA of the OP.</p> <p>Section V of Annex 4 to the guideline contains a methodology for checking undertakings from which a refund is required. Two sources of verification are indicated: The official register of the European Commission, available at:</p> <p>http://ec.europa.eu/competition/elojade/sef/index.cfm?clear=1&policy_area_id=3</p> <p>and the register of the Ministry of Finance at:</p> <p>https://stateaid.minfin.bg/bg/page/483.</p> <p>The basic provisions on the procedure for recovery of unlawful and incompatible aid are laid down in the State Aid Act and its implementing rules.</p>

Enabling condition	Fund	Specific objective	Fulfilment of enabling condition	Criteria	Fulfilment of criteria	Reference to relevant documents	Justification
				2. Through access to expert advice and guidance on State aid matters, provided by State aid experts of local or national bodies.	Yes	<p>Article 26 of the European Funds Management Act under shared management lays down an obligation for the Minister of Finance to coordinate the State aid regime for each procedure/measure developed by the MA of the OP. https://www.eufunds.bg/bg/node/10446</p> <p>In carrying out his duties, the Minister of Finance issued Regulation No 4 of 2016 laying down the procedure for the coordination of draft documents under Article 26 (1) of the European Funds Management Act under shared management: https://stateaid.minfin.bg/bg/page/525</p>	<p>The Ministry of Finance gives written opinions and instructions to the MA and conducts expert individual meetings with the MA to provide specific expertise in case of a specific need (punctual support). The State Aid Unit of the MoF continuously provides ad hoc assistance to all MAs through consultations by e-mail, telephone, meetings, as well as on electronic platforms, etc.</p> <p>The unit provides training through the School of Public Finance. During the 2014-2020 programming period, the State Aid Unit also implemented a project which included thematic trainings for the MA of the OP.</p> <p>In the 2027-2021 programming period, the State Aid Unit will continue to provide similar training to the MA in the field of State aid and a digital state aid platform will be further developed.</p>
3. Effective application and implementation of the Charter of Fundamental Rights			Yes	<p>Effective mechanisms are in place to ensure compliance with the Charter of Fundamental Rights of the European Union ('the Charter') which include:</p> <p>1. Arrangements to ensure compliance of the programmes supported by the Funds and their implementation with the relevant provisions of the Charter.</p>	Yes	<p>Guidelines for the application of the EU Charter of Fundamental Rights by the authorities for the management, control and audit of programmes co-financed with ERDF, ESF +, CF, JTF, EMFAF, AMF, ISF and BFAMF programming period 2021-2027, approved by Order of Deputy Prime Minister for European Funds and Minister of Finance No B-105/19.07.2022: https://www.eufunds.bg/bg/node/8223</p>	<p>National Guidelines on the application of the Charter have been established. They aim to support the management, control and audit authorities of the programmes co-financed by the ERDF, the ESF +, the CF, the JTF, the EMFAF, the AMF, the ISF and the BMVI in the practical implementation and guarantee of the Charter. National authorities should develop and corroborate procedures in their operating rules for the verification of Charter rights and to adhere to the CN cases of non-</p>

Enabling condition	Fund	Specific objective	Fulfilment of enabling condition	Criteria	Fulfilment of criteria	Reference to relevant documents	Justification
							<p>compliances and complaints in the context of the implementation of the Funds.</p> <p>The guidelines include: Annex 1, outlining the three stages of implementation of the Funds, the responsible national authorities, as well as the applicable set of rights of the Charter to be guaranteed; Annex 2, which examines a potential violation of fundamental rights under the Charter in the performance of the acts and/or the preparation of documents and Annex 3, which lists the competent authorities at national level for EU fundamental rights. The requirements of the Guidelines and their annexes will be incorporated in the description of the management and control systems of the programmes.</p>
				<p>2. Reporting arrangements to the monitoring committee regarding cases of non-compliance of operations supported by the Funds with the Charter and complaints regarding the Charter submitted in accordance with the arrangements made pursuant to Article 69(7).</p>	<p>Yes</p>	<p>Draft Council of Ministers Decree setting up monitoring committees for the Partnership Agreement of the Republic of Bulgaria and programmes co-financed by the EFSF for the programming period 2027-2021</p> <p>Guidelines for the application of the EU Charter of Fundamental Rights by the authorities for the management, control and audit of programmes co-financed with ERDF, ESF +, CF, JTF, EMFAF, AMF, ISF and BFAMF programming period 2021-2027, approved by Order of Deputy Prime Minister for European Funds and Minister of Finance No B-</p>	<p>The reporting of complaints under the Charter and cases of non-compliance of operations supported by the Funds with the Charter to the CN will be laid down in the Council of Ministers Decree establishing monitoring committees for the Partnership Agreement of the Republic of Bulgaria and programmes co-financed by the EFSF for the programming period 2021-2027. As of 20.07.2022, the draft Decree is at a final stage, with public consultation and inter-departmental coordination procedures to be initiated.</p> <p>Identified cases of non-compliance with</p>

Enabling condition	Fund	Specific objective	Fulfilment of enabling condition	Criteria	Fulfilment of criteria	Reference to relevant documents	Justification
						105/19.07.2022: https://www.eufunds.bg/bg/node/8223	<p>the Charter in the context of EU funds will be reported by the relevant MA, which should keep up-to-date systematic information on these cases.</p> <p>Complaints received from citizens or other external sources/stakeholders concerning violations of Charter rights during the implementation of the programmes will be examined by the relevant competent authority at national level and reported to the CN by the MA on the basis of information provided by the competent authorities handling the complaints, in accordance with Annex 3. Competent authorities will keep records of complaints received and the outcome of their handling in accordance with their internal rules and procedures.</p>
4. Implementation and application of the United Nations Convention on the rights of persons with disabilities (UNCPRD) in accordance with Council Decision 2010/48/EC			Yes	A national framework to ensure implementation of the UNCPRD is in place that includes: 1. Objectives with measurable goals, data collection and monitoring mechanisms.	Yes	<p>The Disability Act and its Implementing Rules are available at: https://www.mlsp.government.bg/normativni-aktove-</p> <p>Information on the NCFS and all documents relating to its functioning, as well as the SMRs and its Rules are available at: https://saveti.government.bg/web/cc_11/1</p> <p>Information on the Monitoring Board is available at: https://www.ombudsman.bg/pictures/Ппотокол%201.pdf</p> <p>https://mlsp.government.bg/uploads/38/</p>	<p>The national framework ensuring the implementation of the Convention includes the AHDs and the Regulations for the implementation of the AHD, the Rules of Procedure and the Organisation of Work of the National Council for Persons with Disabilities. The Council is an advisory body to the Council of Ministers with representatives of the government, national representative organisations of and for persons with disabilities, national employee representative organisations and representatives at national level of employers' organisations and the National Association of Municipalities of the Republic of Bulgaria. A disability information system has been set up</p>

Enabling condition	Fund	Specific objective	Fulfilment of enabling condition	Criteria	Fulfilment of criteria	Reference to relevant documents	Justification
						khu/rms-6-11-2019-ap-2019-2020.pdf https://mlsp.government.bg/strategiches-ki-dokumenti	containing data on health, qualifications, education, social inclusion opportunities, careers, socio-economic status, demographics, etc. The data is used to monitor and analyse the socio-economic status of persons with disabilities, and to plan sectoral policy development activities. Available Profile service, allows individual access to information about eligible services according to the specific disability of the person. Adopted National Disability Strategy 2021-2030 and Action Plan for the Strategy.
				2. Arrangements to ensure that accessibility policy, legislation and standards are properly reflected in the preparation and implementation of the programmes.	Yes	Guidelines for the implementation of the UN Convention on the Rights of Persons with Disabilities by the authorities responsible for managing, controlling and auditing programmes co-financed with ERDF, ESF +, CF, JTF, EMFAF, AMF, ISF and EFBMVI resources for the programming period 2021-2027, approved by Order of the Deputy Prime Minister for European Funds and Minister of Finance No B-105/19.07.2022: https://www.eufunds.bg/bg/node/8224	National Guidelines for ensuring the respect of the Convention in the implementation of the programmes have been established. Checklists for CRPD rights applicable to the different stages and documents of the programming, management, monitoring and control of funds from the Funds, as well as verification of potential breaches of the CRPD to be implemented by the authorities in the management and control system, are developed in an annex to the guidelines. The requirements of the Guidelines and their annexes will be incorporated in the description of the management and control systems of the programmes.
				3. Reporting arrangements to the monitoring committee regarding cases of non-compliance of operations supported by the Funds with the UNCRPD and complaints regarding the	Yes	Draft Council of Ministers Decree setting up monitoring committees for the Partnership Agreement of the Republic of Bulgaria and programmes co-financed by the EFSF for the programming period 2027-2021	The reporting to the CN of complaints under the CRPD and cases of non-compliance of operations supported by the Funds with the CRPD will be laid down in the Council of Ministers Decree establishing monitoring committees for

Enabling condition	Fund	Specific objective	Fulfilment of enabling condition	Criteria	Fulfilment of criteria	Reference to relevant documents	Justification
				UNCRPD submitted in accordance with the arrangements made pursuant to Article 69(7).		<p>Guidelines for the implementation of the UN Convention on the Rights of Persons with Disabilities by the authorities responsible for managing, controlling and auditing programmes co-financed with ERDF, ESF +, CF, JTF, EMFAF, AMF, ISF and EFBMVI resources for the programming period 2021-2027, approved by Order of the Deputy Prime Minister for European Funds and Minister of Finance No B-105/19.07.2022:</p> <p>https://www.eufunds.bg/bg/node/8224</p>	<p>the Partnership Agreement of the Republic of Bulgaria and programmes co-financed by the EFSF for the programming period 2021-2027. As of 20.07.2022, the draft decree is at a final stage, with public consultation and inter-ministerial coordination procedures to be initiated.</p> <p>Identified cases of non-compliance with the CRPD in the context of EU funds will be reported by the relevant MA, which should keep up-to-date systematic information on these cases.</p> <p>Complaints received from citizens or other external sources/stakeholders regarding violations of rights under the CRPD during the implementation of the programmes will be examined by the relevant competent authority at national level and reported to the CN by the MA on the basis of information provided by the competent authorities handling the complaints, in accordance with Annex 3. Competent authorities will keep records of complaints received and the outcome of their handling in accordance with their internal rules and procedures.</p>

5. Programme authorities

Reference: point (k) of Article 22(3) and Articles 71 and 84 CPR

Table 13: Programme authorities

Programme authorities	Name of the institution	Contact name	Position	Email
Managing authority	International Cooperation, Programmes and European Integration Directorate, Social Assistance Agency	Milena Encheva Encheva Encheva	Director of the International Cooperation, Programmes and European Integration Directorate	m.encheva@asp.government.bg
Audit authority	Executive Agency 'Audit of EU Funds'	Lyudmila Rangelova	Executive Director	aeuf@minfin.bg
Body which receives payments from the Commission	National Fund Directorate, Ministry of Finance	Manuela Milosheva	Director of National Fund Directorate	natfund@minfin.bg

The repartition of the reimbursed amounts for technical assistance pursuant to Article 36(5) CPR if more bodies are identified to receive payments from the Commission

Reference: Article 22(3) CPR

Table 13A: The portion of the percentages set out in point (b) of Article 36(5) CPR that would be reimbursed to the bodies which receive payments from the Commission in case of technical assistance pursuant to Article 36(5) CPR (in percentage points)

6. Partnership

Reference: point (h) of Article 22(3) CPR

The policy of partnership and participation of all stakeholders is one of the key principles in the implementation of European Union policies. The partnership implies cooperation, participation and dialogue of all stakeholders at national, regional and local level.

Council of Ministers Decision No 196 of 11 April 2019 (Council of Ministers Decision No 196/2019) defined the national priorities of the Republic of Bulgaria for the period 2021-2027, approved a list of policy objectives to be supported in the 2021-2027 programming period and a list of programmes and leading bodies for their development.

The Ministry of Labour and Social Policy, as the lead authority under Council of Ministers Decree 196/11.04.2019, and directly responsible for developing and implementing policies in the field of social inclusion and combating poverty, should submit for approval, in accordance with the procedure laid down in Decree No 142/2019 of the Council of Ministers, the draft two operational programmes — the Human Resources Development Programme and the Food and Basic Material Assistance Programme for the 2027-2021 programming period. In order to optimise the work on developing programming documents and reduce the administrative burden in organising and implementing the work, the Ministry of Labour and Social Policy has set up a thematic working group with a mandate to develop and propose approval of the two programmes.

The approach of establishing a common thematic working group ensures complementarity, consistency and greater effectiveness of measures aimed at addressing material deprivation, reducing poverty and supporting the social inclusion of vulnerable groups.

The composition of the thematic working group for the development of programmes in the 2021-2027 programming period was determined in accordance with Article 7 (4) of Council of Ministers Decree No 142/2019.

In line with the measures to be funded under the two Operational Programmes, the TWG was composed of a wide range of stakeholders at national, regional and local level, representatives of public authorities, socio-economic partners, employers, non-governmental organisations and organisations promoting social inclusion, fundamental rights, gender equality, non-discrimination and the rights of persons with disabilities, according to their competences within the scope of the Programme.

The preparation of the programme shall be carried out by taking into account the positions of the partners and agreeing on the individual measures envisaged. Meetings are held in clear organisation, in accordance with the Internal Rules for its operation adopted by the TWG. Materials for each meeting shall be sent in advance and the TWG members and alternates shall be provided with the necessary time and information for the preparation of competent opinions on the material under consideration.

In order to inform the general public about the process of preparing the programme, the minutes of the meetings held and the materials of the various stages of programme preparation shall be published on the website of the Social Assistance Agency.

Following the principle of broad representativeness and partnership, while respecting containment measures, online public consultations on the programme were organised between 13 and 15 October 2020 in four sessions, respectively with socio-economic partners, municipal authorities, non-governmental organisations and business. Discussions took place with great interest and participation.

NAMRB took an active role in the process of preparing the programme as the defender of the interests of local authorities, in accordance with the legal powers of the organisation. At the initiative of the NAMRB, together with the MA, a survey was carried out among municipalities with regard to the definition of the scope of the programme and the types of support. As a result, the programme's most priority and useful forms of support were identified.

At political level, coordination in the development of the programme takes place within the Council for Coordination and Management of EU Funds (CCCMC).

Cooperation with the EC, Directorate-General for Employment, Equal Opportunities and Inclusion takes place at the operational level. The Commission services were consulted formally and informally during the preparation of the programme.

The application of the partnership principle as a key element of good governance of the programme is at the forefront of the Managing Authority at all stages of the implementation of the envisaged measures. Following the partnership principle, a mechanism will be provided for the exchange of experience and knowledge between different stakeholders throughout the implementation of the operation. This will allow for a flexible approach to solving the problems encountered and ensure that the approaches chosen to help the most deprived persons in the country are most closely aligned with their real needs. The managing authority of the programme will participate with representatives in the Human Resources Development Programme Monitoring Committee, whereby the established practice of planning joint actions and complementarity will continue throughout the period of implementation of the programme, subject to broad stakeholder involvement.

Machine translated

7. Communication and visibility

Reference: point (j) of Article 22(3) CPR

In application of Article 44 of the Regulation laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, and the European Maritime and Fisheries Fund and financial rules for those and for the Asylum and Migration Fund, the Internal Security Fund and the Border Management and Visa Instrument, the Programme Manager shall ensure the implementation of publicity measures with a view to focusing on communication, transparency and visualisation.

To this end, a communication officer will be designated who will be responsible for fulfilling the requirements of Article 46 of the CPR in respect of the programme. The staff member will participate in the pan-European network of communications officers. The managing authority will keep up-to-date information on the programme and all files and events will also be available on the single web portal.

A key objective is to inform the general public and potential beneficiaries about the possibilities for support provided by the EU through the Food and Basic Material Assistance Programme.

The target groups targeted by the communication and publicity measures will be: representatives of the target groups of the programme, potential beneficiaries, beneficiaries, the general public, staff of the Managing Authority as well as other institutions involved in the programming, management, control and evaluation processes of the programme. The managing authority will publish structured information on selected operations and beneficiaries on the programme website, taking into account the personal data protection requirements of Regulation (EU) 2016/679 of the European Parliament and of the Council. The website will keep up-to-date information on the available funding opportunities and achievements of the programme.

The managing authority will publish on its website at the latest one month before the launch of a call for proposals a short summary of the calls for proposals planned for publication. A communication and public relations coordinator of the programme ('programme communication officer') will be appointed to raise awareness among the general public. A targeted information campaign will be carried out to motivate beneficiaries to participate in the programme and explain the application requirements. Communication channels to be used to disseminate information include (but are not limited to):

- Websites — Programme website, Single Information Portal, Information System for the Management and Monitoring of EU Funds in Bulgaria — UMIS, Ministry of Labour and Social Policy, etc. relevant sites
- Electronic media
- Print media
- Online media and social networks and platforms
- The network of regional information centres
- Direct communication (events, information days, seminars, trainings, etc.);

The information activities will be carried out by the MA according to the target groups, which should also be addressed at the relevant territorial and/or national level. Information and communication will seek to cover as much of the country's territory as possible, taking into account the specific needs of individual target groups and stakeholders. The following indicators will be used to monitor the implementation of communication and publicity activities:

Quantitative indicators:

1. Media presence (number of publications, interviews, reports, media broadcasts, etc.)
2. Number of events (physical and online)
3. Number of participants in events (physical and online)
4. Visit to the programme website

Quality indicator: measuring the recognisability of EU support for the opportunities offered by the food and basic material assistance programme.

Assistance under ESF + support to address material deprivation will respect dignity and prevent stigmatisation of the most deprived persons.

The managing authority will publish all programme quality assessments on the website.

Machine translated

8. Use of unit costs, lump sums, flat rates and financing not linked to costs

Reference: Articles 94 and 95 CPR

Table 14: Use of unit costs, lump sums, flat rates and financing not linked to costs

Intended use of Articles 94 and 95 CPR	Yes	No
From the adoption, the programme will make use of reimbursement of the Union contribution based on unit costs, lump sums and flat rates under the priority according to Article 94 CPR	<input checked="" type="checkbox"/>	<input type="checkbox"/>
From the adoption, the programme will make use of reimbursement of the Union contribution based on financing not linked to costs according to Article 95 CPR	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Machine translated

Appendix 1: Union contribution based on unit costs, lump sums and flat rates

A. Summary of the main elements

Priority	Fund	Specific objective	Category of region	Estimated estimate of the total financial allocation within the priority to which the SCO will be applied in%	Type(s) of operation covered		Indicator triggering reimbursement		Unit of measurement for the indicator triggering reimbursement	Type of SCO (standard scale of unit costs, lump sums or flat rates)	Amount (in EUR) or percentage (in case of flat rates) of the SCO
					Code(1)	Description	Code(2)	Description			
1	ESF+	ESO4.13. Addressing material deprivation through food and/or basic material assistance to the most deprived persons, including children, and providing accompanying measures supporting their social inclusion	Transition	21.00 %		1 warm lunch		Hot lunch received by those in need (excluding the cost of preparing and distributing food)	Number of hot lunches received	Unit cost	EUR 1.48 per person per day
1	ESF+	ESO4.13. Addressing material deprivation through food and/or basic material assistance to the most deprived persons, including children, and providing accompanying measures supporting their social inclusion	Transition	21.00 %		2. Kitchen kitchen		Number of vouchers used (excluding food preparation and distribution costs)	Number of vouchers used	Unit cost	EUR 0.74 is the value of the voucher
1	ESF+	ESO4.13. Addressing material deprivation through food and/or basic material assistance to the most deprived persons, including children, and providing accompanying measures supporting their social inclusion	Less developed	22.00 %		1 warm lunch		Hot lunch received by those in need (excluding the cost of preparing and distributing food)	Number of hot lunches received	Unit cost	EUR 1.48 per person per day
1	ESF+	ESO4.13. Addressing material deprivation through food and/or basic material assistance to the most deprived persons, including children, and providing accompanying measures supporting their social inclusion	Less developed	22.00 %		2. Kitchen kitchen		Number of vouchers used (excluding food preparation and distribution costs)	Number of vouchers used	Unit cost	EUR 0,74 is the value of the voucher

(1) This refers to the code for the intervention field dimension in Table 1 of Annex I to the CPR and the Annex IV to the EMFAF regulation

(2) This refers to the code of a common indicator, if applicable

B. Details by type of operation

Operation type short title	1 warm lunch
The managing authority received support from an external company to set out the simplified costs	<input type="checkbox"/>
Name of external company	
1. Description of the operation type including the timeline for implementation (1)	<p>Hot lunch support aims to provide healthy, varied and nutritious lunch meals to people who are unable alone or with the help of their relatives to procure it. Users of a ‘warm lunch’ rely on this help on a daily basis and are highly dependent on it. A warm lunch for the poorest and most deprived persons is provided all year round in response to identified long-term and/or urgent needs. The service also reaches more remote locations where people experience even more severe food security difficulties.</p> <p>The operation is to be carried out by municipalities and districts of municipalities which, according to national legislation, are the main provider of social services in the country. This makes it possible to achieve equal territorial coverage and to ensure equal access to the service by persons in an identical social situation, regardless of their place of residence. The implementation of the measure will ensure that double financing is avoided at the level of final recipients. The MA will meet them during its on-the-spot checks in order to obtain written feedback:</p> <ul style="list-style-type: none"> — whether persons receive a warm lunch from other sources, — their satisfaction with the support provided. <p>The control procedures for compliance with this requirement at final recipient level will include verifications and verifications at a further two levels, the results of which the MA will rigorously monitor and verify during verification:</p> <ul style="list-style-type: none"> — at beneficiary level — prior to the user’s inclusion in the project — on the basis of data declared by applicants for support relating to the non-availability of any other type of similar support or of any other type of relevant information at the discretion of the beneficiary; <p>at the level of the social assistance agency, the only competent authority for certifying eligibility to target groups, on the basis of information available in the registers on the forms of social support provided.</p> <p>The warm lunch support for people from vulnerable groups follows on from the successful implementation of this operation under the 2014-2020 programming period. In the previous programming period, the provision of a warm lunch complemented the national funding programme for public dining, implemented through the Social Protection Fund, with a warm lunch value equal to the value assigned to the Social Protection Fund under the national programme.</p> <p>For the purpose of applying the simplified cost options per type of aid ‘warm lunch’, the value per unit of hot lunch determined under the</p>

	<p>2022 national programme of BGN 2,90/EUR 1.48 per person per day shall be used as a starting point.</p> <p>Reimbursement on the basis of a standard scale of unit costs per warm lunch shall be based on the value of the cost per warm lunch, the number of end recipients of the support and the number of days on which the food was received.</p> <p>The unit cost of hot lunch only includes the costs of the products used in the preparation of a soup, mainly a meal, bread and at least once a week a dessert.</p> <p>In addition to the unit cost per warm lunch, costs under Article 22(1)(c) of Regulation (EU) 2021/1057, including the preparation and delivery of food as well as costs for implementing accompanying measures under Article 22(1)(e) of Regulation (EU) 2021/1057, will also be eligible under the operation.</p> <p>The operation will be implemented in the period 2022-2027.</p>
2. Specific objective(s)	ESO4.13. Addressing material deprivation through food and/or basic material assistance to the most deprived persons, including children, and providing accompanying measures supporting their social inclusion
12. Total amount (national and Union) expected to be reimbursed by the Commission on this basis	81,400,000.00

Indicators

3. Indicator triggering reimbursement (2)	Hot lunch received by those in need (excluding the cost of preparing and distributing food)
4. Unit of measurement for the indicator triggering reimbursement	Number of hot lunches received
5. Standard scale of unit cost, lump sum or flat rate	Unit cost
6. Amount per unit of measurement or percentage (for flat rates) of the SCO	EUR 1.48 per person per day
7. Categories of costs covered by the unit cost, lump sum or flat rate	<p>The standard scale of unit costs includes only the costs of the products used in the preparation of a soup, mainly a meal, bread and at least once a week a dessert.</p> <p>For this purpose, the beneficiaries shall use, where appropriate, the menus from the Compendium of recipes for mass caterers, which shall also indicate the quantities of the products used to ensure the quality of the food prepared.</p>

8. Do these categories of costs cover all eligible expenditure for the operation?	No
9. Adjustment(s) method (3)	<p>The baseline value per hot lunch of the operation defined under the national programme of BGN 2,90/EUR 1.48 per person per day. The value of the hot lunch will follow the value determined under the national programme. Changes in the value of the hot lunch under the national programme shall be carried out by order of the Minister for Labour and Social Policy on the basis of a reasoned proposal and subject to the following conditions:</p> <ul style="list-style-type: none"> — financial resources are available to cover the increase; — indexation is based on reported food price developments using statistics from official national information sources. <p>In the event that funding from the national budget for this activity is discontinued, the cost of the unit of expenditure under the programme will be indexed using an update coefficient based on the Consumer Price Index (CPI) in the consumer section ‘Food and soft drinks’ according to data from the NSI INFOSTAT information system, which is publicly available. If an ongoing change in the value of the hot lunch is necessary, the update shall be carried out again on the basis of an update coefficient based on the CPI in the consumer section ‘Food and non-alcoholic beverages’ of the NSI INFOSTAT information system.</p> <p>This correction method is chosen as it is based on historical data, is objective and easily verifiable. The traceability information can be found at https://infostat.nsi.bg/.</p> <p>With an increase of 5 percentage points or more, the unit cost will be updated. An increase in the prices of food products and soft drinks above 5 points leads to a decrease in the beneficiary’s purchasing power and may put at risk the performance of grant contracts. Raising food prices to 5 percentage points is acceptable to maintain the quality of the food prepared and indexation in this case would lead to an excessive administrative burden.</p> <p>The value adjustment will respect the requirement that the financing does not generate a profit.</p>
10. Verification of the achievement of the units delivered - describe what document(s)/system will be used to verify the achievement of the units delivered - describe what will be checked and by whom during management verifications	<p>In the 2014-2020 programming period, simplified rules of lunch cost reporting were introduced to facilitate the way information on the performance indicators of the operation is collected and aggregated. Under this food programme, we will use most of the procedural practices in place.</p> <p>1. Documents proving the achievement of the unit of measurement:</p> <ul style="list-style-type: none"> — Correspondence between the beneficiaries and the structures of the ASP in order to verify that those in need belong to the eligible target groups for support with warm lunch (letters and lists). Before

- describe what arrangements will be made to collect and store relevant data/documents

joining any person for a warm lunch, the beneficiaries will request appropriate written confirmation from the social assistance agency structures certifying their affiliation to the eligible target groups in need of warm lunch support, which will be periodically updated by the latter;

— Documents proving the transparency of the beneficiaries' selection of final recipients (procedures, minutes, explanatory notes, etc.);

The MA will maintain the following documents certifying the costs declared to the European Commission for:

— number of hot advertisements received — supporting documents, including at beneficiary level;

— taking into account the totals to the Commission of the value of the hot announcements actually made available to the final recipients;

— documents on the number of hot lunches received certified by the beneficiaries, as well as feedback on the number of lunches and their quality;

— The total cost of the hot lunches received;

2. Management verifications:

When verifying activities and expenditure, including in terms of ensuring the consistency of operations with Union policies, the MA carries out:

— Documentary check to confirm the number of lunches reported by beneficiaries for each payment claim submitted by beneficiaries, including supporting documentation.

— Mandatory on-the-spot checks at beneficiaries and/or where hot lunches are distributed/provided. Planned on-the-spot checks will be carried out on the basis of a risk assessment, including the use of data from the ARACHNE tool, and at least one planned on-the-spot check will be carried out for each project during the implementation of the project. Where necessary, the MA will carry out extraordinary on-the-spot checks at beneficiaries and/or final recipients, in case of an alert or complaint received, or in case of risk to the successful implementation of the project.

— during the documentary and on-the-spot checks, the MA will review the results of the planned and unplanned inspections of the competent authorities — the structures of the Bulgarian Food Safety Agency, the Ministry of Health, etc. in case of applicability, and will follow up on the implementation of their recommendations.

The management checks related to the implementation of the Simplified Cost Option chosen aim to verify that the designated person has been checked for the eligible target group and that he/she has been provided with a prepared food which includes a soup, mainly a meal, bread and at least once a week a dessert. In order to achieve the objective, consistent, comparable and qualitative data are collected to verify, monitor and evaluate the actions financed and achieve the indicators set, as well as to obtain the necessary administrative assurance of project implementation.

3. Mechanisms for collecting and storing the data/documents

	<p>described:</p> <p>The original documents shall be kept by the beneficiaries. The documents required for reporting on implementation shall be attached to each request for payment in the UMIS Management and Monitoring Information System.</p>
<p>11. Possible perverse incentives, mitigating measures(4) and the estimated level of risk (high/medium/low)</p>	<p>1.Risk: Receiving a warm lunch from ineligible consumers. Risk assessment: Medium. Control activities: Checks at the level of a specific recipient on eligibility carried out by the competent body, the Agency for Social Assistance; management verifications by the MA to follow up on the existence of confirmation of affiliation for each final recipient. As a result of the application of control activities, a low level of risk will be maintained.</p> <p>2. Risk: Incorrect reading of the hot lunches received Risk assessment: Medium. Control activities: Monthly confirmation of the received warm lunches with the signature of the beneficiary partner organisation and monthly feedback from the final recipients. Receiving direct feedback from the final recipients during the on-the-spot checks carried out by the MA. As a result of the application of control activities, a low level of risk will be maintained.</p> <p>3. Risk: Poor service provision (low quality of products not in conformity, etc.) Risk assessment: low Control activities: Receiving direct feedback from the final recipients during the on-the-spot checks carried out by the MA. Submission to the MA by the beneficiaries of the reports of the periodic inspections carried out at the places of preparation of the hot lunch by the control authorities of the Bulgarian Food Safety Agency, the Ministry of Health or other control bodies, where appropriate, follow-up by the MA of detected infringements and remediation.</p>

B. Details by type of operation

Operation type short title	2. Kitchen kitchen
The managing authority received support from an external company to set out the simplified costs	<input checked="" type="checkbox"/>

Name of external company	Babelle Bulgaria Association
1. Description of the operation type including the timeline for implementation (1)	<p>This type of support aims to ensure healthy and meaningful nutrition for early childhood children, from 10 months to 3 years. Kitchens are organised structures in municipalities where medical and other professionals prepare, store and provide lunch meals for children from 10 months to three years old. The main function of the children’s kitchen is to prepare children with a varied diet that meets, in terms of quality and technological treatment, the age characteristics of the paediatric organism and complies with the requirements of Regulation No 2 of 2013 on the healthy diet of children aged 0 to 3 years in childcare facilities and kitchens. Children’s kitchens use food that complies with the quality and safety requirements of the Food Act and its implementing regulations, the BDS and the Codex Alimentarius, which is subject to thorough checks by the competent authorities — the Regional Health Inspectorates and the Bulgarian Food Safety Agency. The operation will provide children in the target group with a meal for lunch of the same amount and range provided to the other children. The food is available on pre-formulated weekly menus, prepared with the involvement of a healthcare professional and/or a nutrition technologist. At least one competent person with education or qualifications in catering shall participate in the preparation of food in children’s kitchens.</p> <p>The operation will be implemented by the Social Assistance Agency through its territorial structures in partnership with the municipalities in the country.</p> <p>For the purposes of the application of the simplified cost options per type of assistance, a standard scale of the unit value of a voucher for a round meal from a kitchen to a child per day, including a soup, a main meal and a dessert, has been defined. The baseline value for the voucher for the beginning of 2022 was set at BGN 1.45/EUR 0.74 per child per day, based on the value of BGN 1,33, valid for 2020 and the beginning of 2021, in accordance with a method developed for calculating and determining the value of a voucher/kitchen card to ensure a healthy and complete daily nutrition of a child under the ‘Children’s kitchen’ type of aid financed under the Food and Basic Material Assistance Programme for the programming period 2027-2021 and recalculated with an average annual consumer price index of 8.9 % for 2021, according to public data from the NSI INFOSTAT.</p> <p>Reimbursement on the basis of a standard scale of the unit cost of a child kitchen voucher shall be based on the value of the unit cost per voucher, the number of children who received the meal and the number of days on which the meal was received.</p> <p>In addition to the unit cost per warm lunch, costs under Article 22(1)(c) of Regulation (EU) 2021/1057 as well as costs for implementing accompanying measures under Article 22(1)(e) of Regulation (EU) 2021/1057 will also be eligible under the operation.</p> <p>Reimbursement on the basis of a standard scale of unit costs relates only to the cost of vouchers in return for which a meal is provided. The unit value of the children’s kitchen voucher shall only include a weighted average of the costs of the products used in the preparation of food intended for children from 10 months to 3 years.</p>

	<p>The cost of producing the voucher or its digital equivalent is not included in the value as, if necessary, it will be borne by the technical assistance of the programme.</p> <p>The operation will be implemented in the period 2022-2027.</p>
2. Specific objective(s)	ESO4.13. Addressing material deprivation through food and/or basic material assistance to the most deprived persons, including children, and providing accompanying measures supporting their social inclusion
12. Total amount (national and Union) expected to be reimbursed by the Commission on this basis	2,220,444.00

Indicators

3. Indicator triggering reimbursement (2)	Number of vouchers used (excluding food preparation and distribution costs)
4. Unit of measurement for the indicator triggering reimbursement	Number of vouchers used
5. Standard scale of unit cost, lump sum or flat rate	Unit cost
6. Amount per unit of measurement or percentage (for flat rates) of the SCO	EUR 0,74 is the value of the voucher
7. Categories of costs covered by the unit cost, lump sum or flat rate	The unit value of the children's kitchen voucher only includes a weighted average of the costs of the products used in the preparation of a three-step lunch menu (soup, main meal and dessert) intended for children from 10 months to 3 years
8. Do these categories of costs cover all eligible expenditure for the operation?	No
9. Adjustment(s) method (3)	<p>The value will be adjusted using an update factor based on the Consumer Price Index (CPI) in the consumer section 'Food and non-alcoholic beverages' according to public data from the NSI INFOSTAT information system.</p> <p>An update corresponding to the rate of increase of the CPI in the section "Food products and non-alcoholic beverages" will take place at the time of the initial announcement of the procedure. A review of the CPI will be carried out each time a new procedure is announced and after each calendar year. With an increase of 5 percentage points or more, the unit cost will be updated. An increase in the prices of food products and soft drinks above 5 points leads to a decrease in the beneficiary's purchasing power and may put at risk the performance</p>

	<p>of grant contracts. Raising food prices below 5 percentage points is acceptable to maintain the quality of the prepared food and indexing in this case would lead to an excessive administrative burden.</p> <p>This correction method is chosen as it is objective and easily verifiable. Tracking information is public and available at https://infostat.nsi.bg/</p> <p>When applying the adjustment method, the condition that the value does not generate a profit will be taken into account.</p>
<p>10. Verification of the achievement of the units delivered</p> <ul style="list-style-type: none"> - describe what document(s)/system will be used to verify the achievement of the units delivered - describe what will be checked and by whom during management verifications - describe what arrangements will be made to collect and store relevant data/documents 	<p>The approach in collecting and aggregating information on the performance indicators of the operation focuses on ensuring that the collected data provides assurance that food is provided against the voucher to a person in the eligible target group.</p> <p>1. Documents proving the achievement of the unit of measurement:</p> <ul style="list-style-type: none"> — documents certifying that those in need belong to the eligible target groups for child nutrition support (letters, lists, etc.) drawn up prior to the inclusion of each child for support under the project; — a register of vouchers containing up-to-date information on vouchers issued, delivered, delivered, cancelled and destroyed and the deadline for realisation; — documents proving that the card and vouchers have been received and used by end recipients. — in order to certify receipt of the vouchers, various lists will be drawn up, dated and signed by a handover and received; — the reporting of the vouchers used will be done by the beneficiary through a request and an inventory containing information on the vouchers realised for the reporting period, as well as feedback on the number of vouchers used and the quality of the food <p>The MA will also maintain the following documents certifying the costs declared to the European Commission for:</p> <ul style="list-style-type: none"> — number of vouchers/cards issued, distributed, used — (accounting records and supporting documents), including at beneficiary level. — reporting of the total amounts to the Commission of the value of the vouchers/cards actually used by the end recipients for food in the kitchen, as documented by the partner organisations — municipalities. — documents concerning the provision of vouchers/cards to end recipients, their distribution and use; — the total cost of vouchers/cards purchased and delivered to end users; — The total cost of vouchers/cards used by end users; <p>2. Management checks (including on the spot):</p>

	<p>When verifying activities and expenditure, including in terms of ensuring the consistency of operations with Union policies, the MA carries out:</p> <ul style="list-style-type: none"> — The MA will verify each payment claim submitted by the beneficiary, including the supporting documentation provided in the UMIS; — mandatory on-the-spot checks at the beneficiary and/or on the spot for partner organisations — municipalities providing children’s nutrition; — requests for reimbursement will be carried out in part of the territorial structures of the ASA, defined on a sample basis, according to a risk assessment, planned on-the-spot checks, which will certify the number of vouchers included in the payment claim; — planned on-the-spot checks will be carried out on the basis of a risk assessment, including the use of data from the ARACHNE tool, and at least one planned on-the-spot check will be carried out for each kitchen during the implementation of the project. Where necessary, the MA will carry out exceptional “on the spot” checks at the beneficiary and/or its partners, in case of an alert or complaint received, or in case of risk to the successful implementation of the project. <p>The management checks related to the implementation of the Simplified Cost Option selected are intended to verify that the end users have been checked for eligibility to the target group and have received a prepared food from a relevant children’s kitchen against a voucher. To this end, consistent, comparable and qualitative data are collected to monitor and evaluate the actions financed and achieve the indicators set, as well as to obtain the necessary administrative assurance of project implementation.</p> <p>3. Arrangements for collecting and storing the data/documents described:</p> <p>The original documents shall be kept by the beneficiaries. The documents required for reporting on implementation shall be attached to each request for payment in the UMIS Management and Monitoring Information System.</p> <p>The beneficiary of the procedure is the Social Assistance Agency through its mandate</p>
<p>11. Possible perverse incentives, mitigating measures(4) and the estimated level of risk (high/medium/low)</p>	<p>1. Risk: Receipt of children’s kitchen by ineligible consumers. Risk assessment: Medium. Control activities: Checks at the level of a specific recipient on eligibility carried out by the competent body, the Agency for Social Assistance; management verifications by the MA to follow up on the existence of confirmation of affiliation for each final recipient. As a result of the application of control activities, a low level of risk will be maintained.</p> <p>2. Risk: Incorrect recording of vouchers used</p>

	<p>Risk assessment: Medium.</p> <p>Control activities: Monthly confirmation with signature of the beneficiary partner organisation and feedback from final recipients. Receiving direct feedback from the final recipients during the on-the-spot checks carried out by the MA.</p> <p>As a result of the application of control activities, a low level of risk will be maintained.</p> <p>3. Risk: Poor service provision (low quality of products, failure to provide a three-step menu, etc.)</p> <p>Risk assessment: low</p> <p>Control activities: Receiving direct feedback from the final recipients during the on-the-spot checks carried out by the MA. Submission to the MA by the beneficiaries of the reports of the periodic checks carried out at the places of preparation of the paediatric kitchen by the control authorities of the Bulgarian Food Safety Agency, the Ministry of Health or other control bodies, where appropriate, follow-up by the MA of detected infringements and remediation.</p>
--	--

(1) Envisaged starting date of the selection of operations and envisaged final date of their completion (ref Article 63(5) CPR).

(2) For operations encompassing several simplified cost options covering different categories of costs, different projects or successive phases of an operation, the fields 3 to 11 need to be filled in for each indicator triggering reimbursement.

(3) If applicable, indicate the frequency and timing of the adjustments and a clear reference to a specific indicator (including a link to the website where the indicator is published, if applicable).

(4) Are there any potential negative implications on the quality of the supported operations and, if so, what measures (e.g. quality assurance) will be taken to offset this risk?

C. Calculation of the standard scale of unit costs, lump sums or flat rates

1. Source of data used to calculate the standard scale of unit costs, lump sums or flat rates (who produced, collected and recorded the data, where the data is stored, cut-off dates, validation, etc.)

Hot lunch

— The value of the unit cost per warm lunch follows the value set for a similar type of operation financed by the national budget. The orders of the Minister of Labour and Social Policy for the annual approval of a targeted public dining programme financed by the Social Protection Fund with resources from the national budget, including the fixed value of the hot lunch, are available at the following email address:

<https://www.mlsp.government.bg/arkhiv>

Overview of historical monitoring data on 216 contracts implemented under the Food and/or Basic Material Assistance Operational Programme between the introduction of simplified rules on 01.05.2017 and the closure of the programme on 30.04.2020. As a result of the simplified rules introduced, the territorial scope of the activity has expanded and a warm lunch has started to be made available in all areas of the country, including remote settlements. A significantly higher number of people in need were reached. There were 8 291 users of the Topul lunch service in 2015 and, following the introduction of the

simplified reporting rules in 01.05.2017, the number of users rose sixfold to almost 50 000 persons.

The introduction of simplified reporting has significantly reduced the administrative burden for both municipalities and the Managing Authority. The significant reduction in the required reporting documents made it possible to focus the checks on the effect of the service provided on its users. The managing authority has put in place procedures for aggregating data on accompanying measures provided and their impact on end-users. While respecting the fundamental principles of respect for human rights and dignity, monitoring focuses on the needs and needs of the individual and how they are addressed by partner organisations to provide the necessary support to address the severe consequences of poverty. It also regulates the process of gathering information on the accompanying measures provided for the operations and the level of satisfaction of end-users, as well as the aggregation of data for the calendar year concerned. Following the introduction of these procedures in 2017, the results are presented in the corresponding annual reports under the operational programme. Admittedly, the simplification introduced under the programme has greatly facilitated the implementation of the action by partner organisations — municipalities. The finding is also confirmed by the independent evaluation of the operational programme, which provided a specific answer to the question “Does simplified cost accounting facilitate the implementation of operations by partner organisations?” In the current programme, the operation aims to continue providing a warm lunch to the most vulnerable citizens of the country while maintaining the established approach of simplified cost accounting and reimbursement on a unit cost basis “lunch”. The approach is also confirmed by the systems audits and audits of operations carried out by the AEUFEA;

—Children’s kitchen

In order to determine the value of the childcare voucher, a fair and verifiable calculation method based on statistical data, other objective information or expert judgement was applied — an overview of the value of the food products consumed in the prepared food from the active kitchens, including extracts from the municipal accounts with a clear distinction on the prices of the food products purchased, and the existing practices and approaches of the municipalities providing the paediatric kitchen service to determine the fees payable by consumers. A method for calculating and quantifying the value of a voucher/kitchen card has been developed to ensure a healthy and complete daily nutrition of a child under the ‘Children’s kitchen’ type of assistance, funded under the Food and Basic Material Assistance Programme for the 2021-2027 programming period, with the contracting authority of the Agency for Social Assistance and the contractor, the association ‘Babelle Bulgaria’.

As a final result, for the purpose of developing the calculation method and determining the value of a voucher/kitchen card, only the data of the municipalities that provided accounting information were analysed in detail and used. The requirement that the data be reliable and verifiable is thus respected. The analysis reviewed the application of the usual cost accounting practices of the municipalities. According to the Public Finance Act, municipalities are budget ushers and their accounting is subject to the principles and rules applicable to public sector organisations, including the Accounting Act, national accounting standards and the instructions of the Ministry of Finance. An analysis of the usual accounting practices introduced in the municipalities cited showed that, in the mass case, the costs of the service are recorded in an accounting account of group 302 of the chart of accounts valid for budget managers as meals, which is a further reason to consider that no costs other than food costs are included in the accounting data.

On the basis of this method, the value of the voucher was set at BGN 1,33/EUR 0,68 for 2020 and early 2021. As a result of the recalculation of this figure, the average annual CPI for the section ‘Food products and non-alcoholic beverages’ for 2021 gives a baseline value for 2022 of BGN 1,45/EUR 0,74 for the childcare voucher for children from 10 months to 3 years. When announcing the procedure, the base value for 2022 — BGN 1,45/EUR 0,74 — will be recalculated with the latest available consumer price index in the consumer section ‘Food and non-alcoholic beverages’ according to the INFOSTAT information system of the NSI as of the previous month or year.

At present, municipalities do not have defined criteria and restrictions to obtain food from childhood kitchen for children from 10 months to 3 years old. Access to the service is equal for all children in this age range.

2. Please specify why the proposed method and calculation based on Article 94(2) CPR is relevant to the type of operation.

Hot lunch

- It is based on national rules for the unit cost concerned, for a similar activity financed entirely from the national budget;
- Reducing the administrative burden for programme contractors and the Managing Authority;
- Allows controls to focus on the effect of the support granted rather than on reviewing a large volume of documents for minimal expenditure;
- Confirmed by verified historical data;

Kitchen kitchen

- Reduce the administrative burden for programme contractors and the Managing Authority;
- Allows controls to focus on the effect of the support granted, rather than on reviewing a large volume of documents for minimal expenditure;
- It is based on national regulations on the requirements for children's nutrition, which allows the fair value of the voucher/card for children to be determined, based on an analysis of quantitative and qualitatively comparable information.
- Does not allow stigmatisation of the most deprived persons, or discrimination against other consumers, because depending on the practice in the municipality concerned, the value of the voucher/card will cover the intrinsic costs of providing the service — for fees, the purchase of food products or the total value of the food prepared for the child concerned.
- Gives assurance that the risk of not using the voucher/card provided as intended is eliminated, as only food prepared for children can be obtained against its provision.
- Confirmed by statistical and other objective information.
- The calculation of the value of a voucher/kitchen card takes into account only the cost of purchased food products based on statistical data derived from the application of the usual cost accounting practices used by individual municipalities, including extracts from their accounting data with a clear distinction on the prices of purchased kitchen food products, providing a three-step menu per lunch.

3. Please specify how the calculations were made, in particular including any assumptions made in terms of quality or quantities. Where relevant, statistical evidence and benchmarks should be used and, if requested, provided in a format that is usable by the Commission.

- **Hot lunch**

The basis for determining the value per unit of hot lunch is the national rules for implementing a national programme to support public dining, financed from 2009 by the national budget through the Social Protection Fund. The value of the hot lunch shall be determined by order of the Minister for Labour and

Social Policy. The order states that the value set is intended to provide a soup, a main dish, bread and at least once a week a dessert. By Order RD-25-3 of 15.02.2022, with effect from 01.03.2022, the value of the expenditure was set at BGN 2,90/EUR 1,48, which is now applicable. Under the operation, the value of the hot lunch, including the requirement for the content of the lunch — a soup, a main dish, bread and at least once a week a dessert to be provided for this value — will follow national rules.

In addition, the value determined was confirmed by an analysis commissioned by the Managing Authority in 2017 to define and justify a standard rate per unit of ‘warm lunch’ under operation type 3 ‘Providing a warm lunch’ co-financed by the Fund for European Aid to the Most Deprived. The substantial analysis of detailed quantitative and qualitative comparable information and analysis of developments in the price formation and consumption of basic food products in the country is from 2009 to November 2016.

For the purposes of the analysis, all the regulatory requirements concerning catering with which the partner organisations (beneficiaries) complied with, and the evolution of food prices in the period from 2009, when the price of the service was fixed in the national programme, were examined.

The approach is also confirmed by the review of historical monitoring data of the operation duly reported in the annual implementation reports of the programme.

The method used to define SCOs for 2014-2020 has been reviewed by the Audit Authority and the European Court of Auditors. This is in line with the requirements of Article 94 (2) (d) of Regulation (EU) 2021/1060 “the rules on corresponding unit costs, lump sums and flat rates applied under schemes for grants financed entirely by the Member State for a similar type of operation”.

When implementing the operation, partner organisations shall use, where appropriate, the menus from the Compendium of recipes for mass caterers, which specifies the types and quantities of products used, per portion of standard grammage, so as to ensure the quality and diversity of the food prepared.

For the purposes of calculating the total amount referred to in point 12, which is expected to be recovered, account has been taken of the following:

— reference value of BGN 2,90/EUR 1,48 per hot lunch unit used — average annual number of users — 50 000

— annual average number of meals per consumer — 200

— liquidation period — 5 1/2 years

$(1.48 * 50\ 000 * 200) * 5.5 = \text{EUR } 81\ 400\ 000$

- **Kitchen kitchen**

The method developed for calculating and quantifying the value of a voucher/kitchen card to ensure healthy and complete daily nutrition of a child under the ‘Children’s kitchen’ type of assistance financed under the Food and Basic Material Assistance Programme for the 2027-2021 programming period, with the contracting authority of the Social Assistance Agency and the Babelle Bulgaria Association, considered three options for determining the value of the voucher, based on data from municipalities providing the ‘Children’s kitchen’ service as a local municipal activity. The most complete and objective option, including taking into account the impact of various variables, has been adopted which takes into account both the weight of the variable ‘number of children’ using the ‘Children’s kitchen’ service in the different municipalities and the weight of the number of days each municipality provided the service in the year in question. This option reflects the possible devicities of the different variables (number of children and number of days the service was provided) and their impact on the determination of the final result, the average value of food inputs for the provision of the ‘Children’s kitchen’ service in the year in question. The determination of a weighted average value of a child meal voucher provides guarantees of equity for children in target groups. In cases where the value of the voucher does not cover the cost of the food, the difference remains at the expense of the municipality concerned, without the persons in need having to pay any additional payment.

As a result, the value of the voucher (CV) is determined as follows:

CV = Total value of food inputs in BGN/Amount of products of the number of calendar days of the year by number of children per day for each municipality

CV = 1 328 987,69: 1 002 033 = 1,326291339706377-1,33 BGN/EUR 0,68

For the purpose of the operation, the quality and quantity of the food provided is considered to be the same for both target children and all other children's kitchen users. These parameters are subject to national regulations concerning healthy nutrition standards for children aged 0 to 3 in childcare facilities and kitchens, and are subject to checks by the competent national authorities — the bodies of the Ministry of Health and the Bulgarian Food Safety Agency.

The calculations made are in accordance with Article 94 (1) (a) (Iot) of Regulation (EU) 2021/1060 'statistical data, other objective information or expert judgement'.

For the purposes of calculating the total amount referred to in point 12, which is expected to be recovered, account has been taken of the following:

— reference value of BGN 1,45/EUR 0,74 per infant kitchen voucher was used — average annual number of children — 1 667

— average annual feeding per child — 300

— liquidation period — 6 years.

$(0.74 * 1667 * 300) * 6 = \text{EUR } 2\,220\,444$

4. Please explain how you have ensured that only eligible expenditure was included in the calculation of the standard scale of unit cost, lump sum or flat rate.

Hot lunch

The standard scale of unit costs is determined on the basis of the costs of the products used in the preparation of a soup, mainly a meal, bread and at least once a week, dessert. Administrative, transport, storage and preparation costs of the food, which are the other eligible costs of the operation, are eligible under Article 22(1)(c) of Regulation (EU) 2021/1057 and are therefore not included when determining the standard scale of unit cost. Expenditure for accompanying measures, in accordance with Article 22(1)(e) of Regulation (EU) 2021/1057, which is also not included when determining the standard scale of unit cost, shall also be eligible under the operation.

Kitchen kitchen

The unit value of the children's kitchen voucher only includes a weighted average of the costs of the products used in the preparation of a three-step menu/soup, a main meal and a dessert/lunch intended for children from 10 months to 3 years. The costs of preparation and delivery of the food — administrative costs — are eligible under Article 22(1)(c) of Regulation (EU) 2021/1057 and are therefore not included in the determination of the value of the voucher. The cost of producing the voucher or its digital equivalent is also not included in the value as, if necessary, it will be charged to technical assistance under the programme. Expenditure for accompanying measures, in accordance with Article 22(1)(e) of Regulation (EU) 2021/1057, which is also not included when determining the standard scale of unit cost, is also eligible under the operation.

The determination of a weighted average value of a child meal voucher also provides guarantees for the equality of children in the target groups. In cases where the value of the voucher does not cover the cost of

the food, the difference remains at the expense of the municipality concerned, without the persons in need having to pay any additional payment.

5. Assessment of the audit authority(ies) of the calculation methodology and amounts and the arrangements to ensure the verification, quality, collection and storage of data.

Hot lunch

Overall assessment for the preparation of SCOs: positive

The standard scale of unit costs 'Today lunch', code for categories of intervention 146 to be used for funding, has been drawn up in accordance with Article 94 (2) of Regulation (EU) 2021/1060, on the basis of the rules on corresponding unit costs, lump sums and flat rates applied under schemes for grants financed entirely by a Member State for a similar type of operation.

On the basis of the assessment of the methodology used for the preparation of simplified cost options implemented under schemes financed entirely by the Member States (the Republic of Bulgaria), a targeted public table programme financed by the Social Protection Fund, which was set up to finance activities and events related to the social assistance policies carried out under the Ministry of Labour and Social Policy, the Audit Authority may confirm that the proposal made complies with the regulatory requirements, in particular:

- (a) SCOs apply to a similar type of operation;
- (b) SCOs costs are eligible, clearly defined and the national scheme is fully applicable (the cost category is in line with the methodology applied under the national scheme and the other applicable requirements and conditions are applicable);
- (c) The method of periodic updating of values shall be in accordance with the methodology applied under the national scheme;
- (D) the national scheme is fully financed by the Member State;
- (e) SCOs are in force at the time of submission of the programme for approval.

As regards measures to ensure the verification, quality, collection and storage of data, it is planned to use appropriate supporting documents to confirm that the defined results/number of units have been achieved and the storage of data.

This assessment covers all relevant elements listed in section 1 of the SCOs checklist of the Commission audit services.

Kitchen kitchen

Overall assessment for the preparation of SCOs: positive

The standard scale of unit costs 'Children's kitchen', code for categories of intervention 146 to be used for funding, has been drawn up in accordance with Article 94 (2) of Regulation (EU) 2021/1060, on the basis of a fair, equitable and verifiable calculation method based on statistical data, other objective information or expert judgement.

Based on the assessment of the methodology used to prepare simplified cost options, the Audit Authority can confirm that the proposal made complies with the regulatory requirements, in particular:

- (a) The method of calculation shall be fair, equitable and verifiable.
- (b) The data used shall be based on statistical data, other objective information or expert judgement. The data used were assessed as reliable and relevant to the type of operation.
- (c) the categories/types of expenditure taken into account in the preparation of the Simplified Cost Option

(SCO) are in line with the relevant national and EU eligibility rules, in particular those laid down in Articles 64 and 67 of Chapter III of the Common Provisions Regulation.

(D) On the basis of the information available, there is no risk of double financing of the same costs (the SCO in question does not cover all the costs of the operation; the additional costs reimbursed as real costs or the use of other SCOs do not overlap/cover the same costs).

(e) Determined rates are consistent with the assumptions made and the data used to establish the rates.

(f) The description of the adjustment method shall include sufficient information on the conditions and timing of its application, the conditions are clear and measurable and the method is considered appropriate.

As regards measures to ensure the verification, quality, collection and storage of data, it is planned to use appropriate supporting documents to confirm that the defined results/number of units have been achieved and the storage of data.

This assessment covers all relevant elements listed in section 1 of the Audit Services checklist for SCOs of the Commission.

Machine translated

Appendix 2: Union contribution based on financing not linked to costs

A. Summary of the main elements

Priority	Fund	Specific objective	Category of region	The amount covered by the financing not linked to cost	Type(s) of operation covered		Conditions to be fulfilled/results to be achieved triggering reimbursement by the Commission	Indicator		Unit of measurement for the conditions to be fulfilled/results to be achieved triggering reimbursement by the Commission	Envisaged type of reimbursement method used to reimburse the beneficiary(ies)
					Code (1)	Description		Code (2)	Description		

(1) This refers to the code for the intervention field dimension in Table 1 of Annex I to the CPR and the Annex IV to the EMFAF regulation

(2) This refers to the code of a common indicator, if applicable

Machine translated

Machine translated

Appendix 3: List of planned operations of strategic importance with a timetable

Article 22(3) CPR

NOT APPLICABLE

Machine translated

DOCUMENTS

Document title	Document type	Document date	Local reference	Commission reference	Files	Sent date	Sent by
----------------	---------------	---------------	-----------------	----------------------	-------	-----------	---------

Machine translated