

ACCOUNTS FOR ACCOUNTING YEAR

01/07/2023 - 30/06/2024

Fund(s) concerned	BMVI
Accounts Fund(s) accepted by partial accept	
CCI	2021EE65BVPR001
Title	BMVI programme 2021-2027 for Estonia
Commission decision number	C(2023)8604
Commission decision date	4 Dec 2023
Version	2023.0
National reference	

Table of Contents

ACCOUNTS.....	3
DECLARATIONS.....	3
Appendix 1	4
Appendix 2	5
Appendix 3	7
Appendix 4	10
Appendix 6	11
Appendix 7	12
ANNUAL CONTROL REPORT	13
MANAGEMENT DECLARATION	14
AUDIT OPINION	15
1. INTRODUCTION	15
2. RESPONSIBILITIES OF THE MANAGING AUTHORITY	16
3. RESPONSIBILITIES OF THE AUDIT AUTHORITY	16
4. SCOPE LIMITATION	17
5. OPINION.....	18
Unqualified opinion.....	18
EMPHASIS OF MATTER.....	19
DOCUMENTS	20

ACCOUNTS

DECLARATIONS

The managing authority / the body carrying out the accounting function responsible for the programme hereby confirms that:

- (1) the accounts are complete, accurate and true;
- (2) the provisions in points (b) and (c) of Article 76(1) are respected.

Representing the managing authority / the body carrying out the accounting function

Tarmo Miilits

The managing authority responsible for the programme hereby confirms that:

- (1) the expenditure entered into the accounts complies with applicable law and is legal and regular;
- (2) the provisions in the Fund-specific Regulations, Article 63(5) of the Financial Regulation and in points (a) to (e) of Article 74(1) of this Regulation are respected;
- (3) the provisions in Article 82 with regard to the availability of documents are respected.

Representing the managing authority

Tarmo Miilits

Managing authority

Date:

e-Signature:

Appendix 1

Amounts entered into the accounting systems of the accounting function – point (a) of Article 98(3)

This table shall not include expenditure linked to specific objectives for which enabling conditions are not fulfilled, with the exception of operations that contribute to the fulfilment of enabling conditions

Specific objective	Type of action	Total amount of eligible expenditure entered into the accounting systems of the body carrying out the accounting function which has been included in payment applications for the accounting year in accordance with point (a) of Article 98(3)	Total amount of the corresponding public contribution made or to be made in accordance with point (a) of Article 98(3)
		(A)	(B)
1. European integrated border management	1. Regular actions	270,178.97	270,178.97
1. European integrated border management	2. Specific actions	64,626.14	64,626.14
1. European integrated border management	3. Annex IV actions		
1. European integrated border management	4. Operating support	515,953.94	515,953.94
1. European integrated border management	7. ETIAS regulation Art. 85(2)		
1. European integrated border management	8. ETIAS regulation Art. 85(3)		
2. Common visa policy	1. Regular actions	33,439.68	33,439.68
2. Common visa policy	3. Annex IV actions		
2. Common visa policy	4. Operating support		
TA.36(5). Technical assistance - flat rate (Art. 36(5) CPR)		40,370.57	
Grand total		924,569.30	884,198.73

Appendix 2

Amounts withdrawn during the accounting year – point (b) of Article 98(3) and Article 98(7)

Specific objective	Type of action	Withdrawals	
		Total amount of expenditure included in payment applications	Corresponding public contribution
		(A)	(B)
1. European integrated border management	1. Regular actions		
1. European integrated border management	2. Specific actions		
1. European integrated border management	3. Annex IV actions		
1. European integrated border management	4. Operating support		
1. European integrated border management	7. ETIAS regulation Art. 85(2)		
1. European integrated border management	8. ETIAS regulation Art. 85(3)		
2. Common visa policy	1. Regular actions		
2. Common visa policy	3. Annex IV actions		
2. Common visa policy	4. Operating support		
TA.36(5). Technical assistance - flat rate (Art. 36(5) CPR)		0.00	
Grand total		0.00	

Split of amounts withdrawn during the accounting year by accounting year of declaration of the corresponding expenditure

	Withdrawals	
	Total amount of expenditure included in payment applications	Corresponding public contribution
	(A)	(B)
In relation to accounting year ending 30 June 2024 (Total)		
Out of which amounts corrected as a result of AA audits		
Out of which amounts corrected as a result EC and ECA audits and OLAF investigations		
In relation to accounting year ending 30 June 2023 (Total)		
Out of which amounts corrected as a result of AA audits		
Out of which amounts corrected as a result EC and ECA audits and OLAF investigations		
In relation to accounting year ending 30 June 2022 (Total)		
Out of which amounts corrected as a result of AA audits		
Out of which amounts corrected as a result EC and ECA audits and OLAF investigations		

Appendix 3

Amounts of programme contributions paid to financial instruments (cumulative from the start of the programme) - point (c) of Article 98(3)

Specific objective	Type of action	Amount included in the first payment application and paid to the financial instrument in accordance with Article 92 (maximum 30 % of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 92(3) ¹	
		Total amount of programme contributions paid to financial instruments	Total amount of corresponding public contribution	Total amount of programme contributions pursuant to point (b) of Article 92(2)	Total amount of corresponding public contribution
		(A)	(B)	(C)	(D)
1. European integrated border management	1. Regular actions				
1. European integrated border management	2. Specific actions				
1. European integrated border	3. Annex IV actions				

Specific objective	Type of action	Amount included in the first payment application and paid to the financial instrument in accordance with Article 92 (maximum 30 % of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 92(3) ¹	
		Total amount of programme contributions paid to financial instruments	Total amount of corresponding public contribution	Total amount of programme contributions pursuant to point (b) of Article 92(2)	Total amount of corresponding public contribution
		(A)	(B)	(C)	(D)
management					
1. European integrated border management	4. Operating support				
1. European integrated border management	7. ETIAS regulation Art. 85(2)				
1. European integrated border management	8. ETIAS regulation Art. 85(3)				
2. Common visa policy	1. Regular actions				

Specific objective	Type of action	Amount included in the first payment application and paid to the financial instrument in accordance with Article 92 (maximum 30 % of the total amount of programme contributions committed to [the] financial instrument[s] under the relevant funding agreement)		Corresponding cleared amount as referred to in Article 92(3) ¹	
		Total amount of programme contributions paid to financial instruments	Total amount of corresponding public contribution	Total amount of programme contributions pursuant to point (b) of Article 92(2)	Total amount of corresponding public contribution
		(A)	(B)	(C)	(D)
2. Common visa policy	3. Annex IV actions				
2. Common visa policy	4. Operating support				
Grand total					

¹This amount shall not be included in payment applications

Appendix 4

Reconciliation of expenditure - point (d) of Article 98(3) and Article 98(7)

Specific objective	Type of action	Total eligible expenditure included in payment applications submitted to the Commission		Expenditure declared in accordance with Article 98 of the Regulation		Difference		Comments (obligatory in case of difference for each type of deduction in accordance with Article 98(6))			
		Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	Expenditure subject to an ongoing assessment of its legality and regularity	Irregular expenditure subject to financial corrections	Other deductions	Comments
		(A)	(B)	(C)	(D)	(E)	(F)	(G1)	(G2)	(G3)	(G4)
1. European integrated border management	1. Regular actions	270,178.97	270,178.97	270,178.97	270,178.97	0.00	0.00				
1. European integrated border management	2. Specific actions	64,626.14	64,626.14	64,626.14	64,626.14	0.00	0.00				
1. European integrated border management	3. Annex IV actions										
1. European integrated border management	4. Operating support	515,953.94	515,953.94	515,953.94	515,953.94	0.00	0.00				
1. European integrated border management	7. ETIAS regulation Art. 85(2)										
1. European integrated border management	8. ETIAS regulation Art. 85(3)										
2. Common visa policy	1. Regular actions	33,439.68	33,439.68	33,439.68	33,439.68	0.00	0.00				
2. Common visa policy	3. Annex IV actions										
2. Common visa policy	4. Operating support										
TA.36(5). Technical assistance - flat rate (Art. 36(5) CPR)		40,370.57		40,370.57		0.00					
Grand total		924,569.30	884,198.73	924,569.30	884,198.73	0.00	0.00				
Out of which amounts corrected in the current accounts as a result of AA audits											
Out of which amounts corrected in the current accounts as a result of EC and ECA audits and OLAF investigations											

Appendix 6
Information on expenditure linked to specific objectives for which enabling conditions are not fulfilled (cumulative from the beginning of the programming period)

Specific objective	Type of action	Calculation basis (public or total)	Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in accordance with Article 91(3)(a) or (c) or Union contribution pursuant to Article 91(4) linked to non-fulfilled enabling conditions within the meaning of Article 15(5) or (6), with the exception of operations that contribute to the fulfilment of enabling conditions		Amount of eligible expenditure incurred by beneficiaries and paid in implementing operations in accordance with Article 91(3)(a) or (c) or Union contribution pursuant to Article 91(4) linked to fulfilled enabling conditions within the meaning of Article 15(5) or (6), or contributing to the fulfilment of enabling conditions	
			Total	Public	Total	Public
		(A)	(B)	(C)	(D)	(E)
1. European integrated border management	1. Regular actions	Total			270,178.97	270,178.97
1. European integrated border management	2. Specific actions	Total			64,626.14	64,626.14
1. European integrated border management	3. Annex IV actions	Total				
1. European integrated border management	4. Operating support	Total			515,953.94	515,953.94
1. European integrated border management	7. ETIAS regulation Art. 85(2)	Total				
1. European integrated border management	8. ETIAS regulation Art. 85(3)	Total				
2. Common visa policy	1. Regular actions	Total			33,439.68	33,439.68
2. Common visa policy	3. Annex IV actions	Total				
2. Common visa policy	4. Operating support	Total				
TA.36(5). Technical assistance - flat rate (Art. 36(5) CPR)		Total			40,370.57	
Grand total					924,569.30	884,198.73

Appendix 7

Advances paid in the context of State aid under Article 91(5) (cumulative from the start of the programme)

Specific objective	Type of action	Total amount paid as advances ¹	Amount which has been covered by expenditure paid by beneficiaries within three years following the year of the payment of the advance	Amount which has not been covered by expenditure paid by beneficiaries and for which the 3 year period has not yet elapsed
		(A)	(B)	(C)
1. European integrated border management	1. Regular actions			
1. European integrated border management	2. Specific actions			
1. European integrated border management	3. Annex IV actions			
1. European integrated border management	4. Operating support			
1. European integrated border management	7. ETIAS regulation Art. 85(2)			
1. European integrated border management	8. ETIAS regulation Art. 85(3)			
2. Common visa policy	1. Regular actions			
2. Common visa policy	3. Annex IV actions			
2. Common visa policy	4. Operating support			
Grand total				

¹ This amount is included in the total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations as mentioned in the payment application. As State aid is by nature public expenditure, this total amount is equal to public expenditure.

ANNUAL CONTROL REPORT

Annual control report covering this programme, linked with this accounts version

Annual Control Report for AMIF, ISF and BMVI - 2023.0

MANAGEMENT DECLARATION

Management declaration - point (f) of Article 74(1)

I/We, the undersigned Tarmo Miilits, Permanent Secretary, Head of the managing authority for the programme 2021EE65BVPR001 "BMVI programme 2021-2027 for Estonia"

based on the implementation of the "BMVI programme 2021-2027 for Estonia" during the accounting year ended 30 June 2024, based on my/our own judgment and on all information available to me/us at the date of the accounts submitted to the Commission, including the results from management verifications carried out in accordance with Article 74 of Regulation (EU) 2021/1060 of the European Parliament and of the Council¹ and from audits in relation to the expenditure included in the payment applications submitted to the Commission in respect of the accounting year ended 30 June 2024,

and taking into account my/our obligations under Regulation (EU) 2021/1060

hereby declare that:

(a) the information in the accounts is properly presented, complete and accurate in accordance with Article 98 of Regulation (EU) 2021/1060,

(b) the expenditure entered in the accounts complies with applicable law and was used for its intended purpose,

I/We confirm that irregularities identified in the final audit and control reports in relation to the accounting year have been appropriately treated in the accounts, in particular to comply with Article 98 for submitting accounts. I/We also confirm that expenditure which is subject to an ongoing assessment of its legality and regularity has been excluded from the accounts pending conclusion of the assessment, for possible inclusion in a payment application in a subsequent accounting year.

Furthermore, I/we confirm the reliability of data relating to indicators, milestones and the progress of the programme.

I/we also confirm that effective and proportionate anti-fraud measures are in place and that these take account of the risks identified in that respect.

Finally, I/we confirm that I/we am/are not aware of any undisclosed reputational matter related to the implementation of the programme.

Date:

On behalf of: Tarmo Miilits, Permanent Secretary

e-Signature:

¹ Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy (OJ L 231, 30.6.2021, p. 159)

AUDIT OPINION

1. INTRODUCTION

I, the undersigned, representing The Internal Audit Department of the Estonian Ministry of the Interior, independent in the sense of Article 71(2) of Regulation (EU) 2021/1060 of the European Parliament and of the Council ¹, have audited

(i) the accounts for the accounting year started on 1 July 2023 and ended 30 June 2024 and dated (hereafter 'the accounts'),

(ii) the legality and regularity of the expenditure for which reimbursement has been requested from the Commission in reference to the accounting year (and included in the accounts), and

(iii) the functioning of the management and control system, and verified the management declaration in relation to the programme 2021EE65BVPR001, "BMVI programme 2021-2027 for Estonia" (hereafter 'the programme')

in order to issue an audit opinion in accordance with point (a) of Article 77(3).

Date:

e-Signature:

¹ Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy (OJ L 231, 30.6.2021, p. 159)

2. RESPONSIBILITIES OF THE MANAGING AUTHORITY

Estonian Ministry of the Interior identified as the managing authority of the programme, is responsible to ensure proper functioning of the management and control system in regard to the functions and tasks provided for in Articles 72 to 75.

In addition, the Estonian Ministry of the Interior is responsible to confirm the completeness, accuracy and veracity of the accounts, as required in Article 76 of Regulation (EU) 2021/1060 (and Article 46 of Regulation (EU) 2021/1059 of the European Parliament and of the Council ^{1 2}

Moreover, in accordance with Article 74 of Regulation (EU) 2021/1060 it is the responsibility of the managing authority to confirm that the expenditure entered in the accounts is legal and regular and complies with applicable law.

¹ Regulation (EU) 2021/1059 of 24 June 2021 on specific provisions for the European territorial cooperation goal (Interreg) supported by the European Regional Development Fund and external financing instruments (OJ L 231, 30.6.2021, p. 94).

² To be included in case of Interreg programmes.

3. RESPONSIBILITIES OF THE AUDIT AUTHORITY

As established by Article 77 of Regulation (EU) 2021/1060, my responsibility is to independently express on opinion on the completeness, accuracy and veracity of the accounts, whether expenditure for which reimbursement has been requested from the Commission and which is included in the accounts is legal and regular, and whether the management and control system put in place functions properly.

My responsibility is also to include in the opinion a statement as to whether the audit work puts in doubt the assertions made in the management declaration.

The audits in respect of the programme were carried out in accordance with the audit strategy and complied with internationally accepted audit standards. Those standards require that the audit authority complies with ethical requirements, plans and performs the audit work in order to obtain reasonable assurance for the purpose of the audit opinion.

An audit involves performing procedures to obtain sufficient and appropriate evidence to support the opinion set out below. The procedures performed depend on the auditor's professional judgement, including assessing the risk of material non-compliance, whether due to fraud or error. The audit procedures performed are those that I believe to be appropriate in the circumstances and comply with the requirements of Regulation (EU) 2021/1060.

I believe that the audit evidence gathered is sufficient and appropriate to provide the basis for my opinion.

The summary of the main findings drawn from the audits in respect of the programme are reported in the attached annual control report in accordance with point (b) of Article 77(3) of Regulation (EU) 2021/1060.

4. SCOPE LIMITATION

There were no limitations on the audit scope.

--

5. OPINION

Accounts	Unqualified
Legality and Regularity	Unqualified
Management & Control System	Unqualified
Audit opinion	Unqualified

Unqualified opinion

In my opinion, and based on the audit work performed:

(1) Accounts

– the accounts give a true and fair view

(2) Legality and regularity of the expenditure included in the accounts

– the expenditure included in the accounts is legal and regular ¹

(3) The management and control system in place as at the date of this audit opinion

– the management and control system functions properly

The audit work carried out does not put in doubt the assertions made in the management declaration.

¹ Except for the Interreg programmes that fall under the annual sample for audits of operation to be drawn by the Commission as envisaged in Article 48 of the Interreg Regulation.

EMPHASIS OF MATTER

--

DOCUMENTS

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