

## Interim financial report EEA Financial Mechanisms 2014 – 2021

### Interim financial report number 9

#### Programme summary

Programme operator	Ministry of Climate - Estonia
Beneficiary State	Estonia
Programme title	Climate Change Mitigation and Adaptation
Programme code	EE-CLIMATE
Eligible Expenditure	€ 7,058,823.53
Programme grant rate	85.00 %
Programme grant amount	€ 6,000,000.00
EEA Grant Amount	€ 6,000,000.00
Norway Grant Amount	€ 0.00
Start date of eligibility	10/05/2017
Final date of eligibility	31/12/2024

## Part A - Statement of actual expenditure incurred and interest earned

### Incurred expenditure - summary

Interim financial report number 9

Start date of incurred expenditure period 01/07/2023

End date of incurred expenditure period 31/12/2023

	Previously incurred expenditure	Incurred this period	Total to date	Total Budget	Available balance
<b>Eligible expenditure</b>	€ 1,683,110.57	€ 2,461,174.56	€ 4,144,285.13	€ 7,058,823.53	€ 2,914,538.40
<i>EEA Grants</i>	€ 1,430,643.98	€ 2,091,998.38	€ 3,522,642.36	€ 6,000,000.00	€ 2,477,357.64
<b>Co-financing</b>	€ 252,466.59	€ 369,176.18	€ 621,642.77	€ 1,058,823.53	€ 437,180.76

### Incurred expenditure - details

Title: Programme management

	Previously incurred expenditure	Incurred this period	Total to date	Budget	Available balance
Eligible expenditure	€ 296,360.11	€ 80,715.05	€ 377,075.16	€ 705,823.53	€ 328,748.37

#### Brief description of actual expenditure incurred

The second half of 2023 projects are in implementing stage. Two projects were completed. The project from the reserve list which was granted in May 2023 was contracted and also started implementing. Within Programme Management there were expenditures regarding salary of one PO employee (July-Dec), organizing CC meeting in Oslo and also expenditures of participating Portugal and Czeck EEA Grants Midterm events. EIC worked with the approval of payments and transfer of payments to Project Promoters, also monitoring projects and Communication activities costs.

#### Eligible expenditures

##### Eligible expenditure - EUR

€ 80,715.05

##### Total

€ 80,715.05

Title: Outcome 1: Ecosystem resilience increased (EEA Grants)

	Previously incurred expenditure	Incurred this period	Total to date	Budget	Available balance
Eligible expenditure	€ 345,460.52	€ 120,063.28	€ 465,523.80	€ 800,000.00	€ 334,476.20

#### Brief description of actual expenditure incurred for the outcome

Expenditures incurred were related to Project management costs; participation costs of seminars; pathway analysis of invasive alien species; Control of invasive alien species; research and analyses of alien species; methodologies of biological survey (e-DNA); assessment of the biological impact of marine non-indigenous species; purchase of small equipment; communication costs and; training costs.

#### Eligible expenditures

Project	Eligible expenditure - EUR
EE-CLIMATE-0011	€ 42,248.85

EE-CLIMATE-0012	€ 77,814.43
<b>Total</b>	
	€ 120,063.28

**Title: Outcome 2: Increased ability at the local level to reduce emissions and adapt to a changing climate (EEA Grants)**

	Previously incurred expenditure	Incurred this period	Total to date	Budget	Available balance
Eligible expenditure	€ 674,677.05	€ 1,545,653.85	€ 2,220,330.90	€ 3,753,000.00	€ 1,532,669.10

**Brief description of actual expenditure incurred for the outcome**

Projects' expenditures in the second half of 2023 were related to different construction works (planning, landscaping, planting, etc); communication costs, workshops, sowing native seeds, planting trees and project management costs.

**Eligible expenditures**

Project	Eligible expenditure - EUR
EE-CLIMATE-0022	€ 273,912.38
EE-CLIMATE-0016	€ 162,554.04
EE-CLIMATE-0026	€ 41,928.12
EE-CLIMATE-0021	€ 172,259.20
EE-CLIMATE-0024	€ 266,463.90
EE-CLIMATE-0023	€ 135,373.45
EE-CLIMATE-0025	€ 30,213.91
EE-CLIMATE-0020	€ 234,053.95
EE-CLIMATE-0019	€ 228,894.90
<b>Total</b>	
	€ 1,545,653.85

**Title: Outcome 3: Framework for Circular Economy strengthened (EEA Grants)**

	Previously incurred expenditure	Incurred this period	Total to date	Budget	Available balance
Eligible expenditure	€ 366,612.89	€ 714,742.38	€ 1,081,355.27	€ 1,800,000.00	€ 718,644.73

**Brief description of actual expenditure incurred for the outcome**

Expenditures incurred were related to project management costs, workshops, and meetings; studies; communication costs; equipment for re-use centers; and study visits.

**Eligible expenditures**

Project	Eligible expenditure - EUR
EE-CLIMATE-0013	€ 414,221.59
EE-CLIMATE-0014	€ 48,021.72
EE-CLIMATE-0015	€ 94,893.89
EE-CLIMATE-0017	€ 157,605.18
<b>Total</b>	
	€ 714,742.38

**Interest Earned**

Interest generated on accounts established by the Programme Operator for funds intended for regranting for 2023

EEA Grants	Total
€ 0.00	€ 0.00

Cumulative Interest generated on accounts established by the Programme Operator for funds intended for regranting

EEA Grants	Total
€ 272.64	€ 272.64

Comment

No interest earned

## Part B - Statement of proposed expenditure

### Proposed expenditure - summary

Start date of proposed expenditure period 01/05/2024

End date of proposed expenditure period 31/10/2024

	Previous advance and interim payments	Interim payment this period	Total to date	Budget	Available balance
<b>Eligible expenditure</b>	€ 6,150,896.57	€ 639,888.56	€ 6,790,785.13	€ 7,058,823.53	€ 268,038.40
<i>EEA Grants</i>	€ 5,228,262.08	€ 543,905.28	€ 5,772,167.36	€ 6,000,000.00	€ 227,832.64
<b>Co-financing</b>	€ 922,634.49	€ 95,983.28	€ 1,018,617.77	€ 1,058,823.53	€ 40,205.76

#### Title: Programme management

##### Brief description of activities to be financed

Programme management costs: approval of payments and transfer of payments to Project Promoters, monitoring of projects and reviews, information, and communication work.

	Previous advance and interim payments	Interim payment this period	Total to date	Budget	Available balance
Eligible expenditure	€ 510,646.11	€ 49,929.05	€ 560,575.16	€ 705,823.53	€ 145,248.37

\* For management costs it is not possible to request more than € 635,241.18 of the total amount as 10.00 % is retained for the programme closure.

#### Title: Outcome 1: Ecosystem resilience increased (EEA Grants)

##### Brief description of activities to be financed

Project management costs; travelling costs; pathway analysis of invasive alien species; analyses of alien species; e-DNA sampling; purchase of small equipment; communication costs.

	Previous advance and interim payments	Interim payment this period	Total to date	Budget	Available balance
Eligible expenditure	€ 670,460.52	€ 112,063.28	€ 782,523.80	€ 800,000.00	€ 17,476.20

#### Title: Outcome 2: Increased ability at the local level to reduce emissions and adapt to a changing climate (EEA Grants)

##### Brief description of activities to be financed

Project management costs; climate change mitigation and adaptation measures' implementation costs (construction costs); seminars and training costs; publication costs (incl. information materials). organizing final event.

	Previous advance and interim payments	Interim payment this period	Total to date	Budget	Available balance
Eligible expenditure	€ 3,440,677.05	€ 279,653.85	€ 3,720,330.90	€ 3,753,000.00	€ 32,669.10

#### Title: Outcome 3: Framework for Circular Economy strengthened (EEA Grants)

##### Brief description of activities to be financed

Project management costs; travelling costs; preparation of guides and information materials; organizing costs for final event, seminars, trainings; equipment for workshops; circular economy related analyses in local municipalities.

	Previous advance and interim payments	Interim payment this period	Total to date	Budget	Available balance

Iceland  
Liechtenstein  
Norway grants

Norway  
grants

Eligible expenditure	€ 1,529,112.89	€ 198,242.38	€ 1,727,355.27	€ 1,800,000.00	€ 72,644.73
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## Programme operator

Full legal name: Ministry of Climate - Estonia (EE)

### Programme operator signature

I certify that I am duly authorised to sign this interim financial report and that the proposed expenditure described in Part B from which this interim payment is calculated is a realistic estimate of the expenditure that will actually be required by the Programme in the period referred to in Part B.

I have thoroughly reviewed the actual expenditure incurred declared in Part A, and co - financing provided in Part B of this report, and confirm that the information provided is accurate. I confirm that this Programme is carried out as described in the Programme Agreement and that the incurred expenditure is correctly represented.

### Overall implementation status (including milestones):

Programme is implemented according to the plan.

Question	Answer	Comment
Management and control systems of the Programme Operator set up fulfilling the general principles set out in the Regulation and approved by the National Focal Point (Art 5.7)	Yes	The setup of management and control system for the programme started in 2019. The compliance audit of the management and control system of the EE-Climate programme has started in April 2020 and finished 13 July 2020.
Separate interest-bearing bank accounts dedicated to the funds intended for regranting established and maintained (Art 5.6.1 (m))	Yes	Responsibility of CA.
Information and publicity obligations fulfilled (Art 3.3)	Yes	EE-CLIMATE Programme webpage is operated by the webpage of Ministry of the Climate. Information about the open calls can be found on the webpage of Implementing Agency. Information articles, press releases etc about opening Call II were published in media by POIA.
Monitoring and verifications conducted to ensure quality and/or regularity of implementation (Art 5.6.1 (g) and Art 5.6.2)	Yes	Constant communication via e-mails and phone calls with project promoters. Participating in the meetings of steering committee of pre-defined project.
Annual monitoring of a sample of projects conducted (Art 5.6.1 (i))	Yes	Project promoters of Call I and pre-defined project submitted their annual project reports and these were checked by POIA.
Project-specific statistical data is entered and up to date in the reporting database (Art 5.6.1 (s))	Yes	Project specific data is entered in reporting database.

Special conditions and Programme-specific rules set out in the programme agreement fulfilled (Art 5.6.1 (x))	N/A	There are no programme-specific rules set out in the programme agreement.
All irregularities, their investigation and any remedies taken reported (Art 5.6.1 (v))	Yes	All occurred irregularities are reported.

For the Programme Operator  
Signed in Tallinn on 2/9/2024

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Tanel Ross  
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Certification of actual expenditure incurred and co-financing

Interim financial report number	9
Start date of incurred expenditure period	01/07/2023
End date of incurred expenditure period	31/12/2023
Actual expenditure incurred this period	€ 2,461,174.56
Start date of proposed expenditure period	01/05/2024
End date of proposed expenditure period	31/10/2024
Co-financing committed to date	€ 1,018,617.77
Co-financing for incurred expenditure paid	€ 621,642.77
Interest earned 2023	€ 0.00

The Certifying Authority hereby certifies that:

The Certifying Authority hereby certifies that:

- (i) the summary of eligible expenditure submitted by the Programme Operator is in full conformity with the supporting documents;
- (ii) the supporting documents have been examined and found to be authentic, correct and accurate;
- (iii) the summary of eligible expenditure is based on verifiable accounting which is in compliance with generally accepted accounting principles and methods;
- (iv) the summary of eligible expenditure falls within eligible expenditure under the Regulation for the implementation of the EEA / Norwegian Financial Mechanisms 2014-2021;
- (v) the summary of expenditure is incurred as part of the implementation of the Programme in accordance with the Programme Agreement;
- (vi) sufficient audit trail exists;
- (vii) co-financing committed to date has been made available;
- (viii) co-financing in relation to incurred expenditure has been paid;
- (ix) when relevant, that the interest earned at PO account is correct.

For the Certifying Authority

Signed in ..... on .....

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