

FINAL TECHNICAL ASSISTANCE REPORT FM14-21

Estonia

OVERVIEW OF MAIN ACTIVITIES

The main overall challenges during the whole implementation period were connected to the 2 crises in the world (travel restrictions, prices going up, troubles with supply chain, private enterprises focus on staying alive, state institutions focus on refugee crisis, hard to find donor partners etc). The main lesson learnt is that there are some things we cannot prevent from happening but there are ways to mitigate risks arising from these happenings. The main ways to mitigate risks is a good communication between all parties, openness to change and being solution oriented. And in Estonia we have managed well with effective communication and problem solving. One good example of a good communication is that we have had several reallocations (inside programmes, between programmes, from programmes to Bilateral Fund and Technical Assistance, from the reserve in Mou to Active Citizens Fund) during the implementation period and all parties have contributed a lot to help to maximise the effects of the Grants in that sense.

The National Focal Point (NFP) has the overall responsibility for the coordination and implementation of EEA and Norway Grants in Estonia. The NFP has been guiding Programme Operators (PO) throughout the implementation period and supporting them through the crisis in the world (Covid pandemic and war in Ukraine), monitoring the progress and quality of the implementation of programmes. The NFP has been participating in PO organised events, including Cooperation Committee and Selection Committee meetings, opening and closing events, project visits. The NFP has fulfilled its obligations regarding reporting (including Technical Assistance (TA) and Bilateral Fund Interim Financial Reports (IFRs), Strategic Reports) and organising Annual Meetings and other meetings with the donors.

The NFP is responsible for organising the Joint Committee for Bilateral Fund (JCBF) meetings and JCBF written procedures and coordinating bilateral fund initiatives - this part has been bigger and more challenging than expected. The budget of Bilateral Fund has increased over three times during the implementation period, thus increasing the workload. The two crisis in the world (Covid pandemic and war in Ukraine) have brought extra challenge to bilateral initiatives implementation (including activity plans modification, initiative period extension) but nevertheless all 68 initiatives finished their activities, only one partially. From the end of 2024 until the end of August 2025 the National Focal Point used additional workforce to coordinate Bilateral Fund initiatives. This was a great possibility to have even bigger impact with EEA and Norway Grants and use the surpluses from programmes successfully through Bilateral Fund initiatives. TA budget was modified due to that (reallocation in October 2024).

The NFP has been active with communication by being present in relevant media channels (including social media, TV, newspapers), conducting annual public awareness surveys, telling stories about successful projects, exchanging knowledge in workshops, organising three big events (including opening and final event). Cooperation with POs and Norwegian Embassy has had an important role in it.

The Certifying Authority (CA) is mainly responsible for checking and submitting IFRs and forecasts of likely payment applications. The CA has fulfilled its reporting obligations. In addition to that CA has guided POs, performed risk-based checks of TA and programme management costs, shared its knowledge through workshops and other events.

The Audit Authority (AA) is mainly responsible for carrying out management and control systems audits and project audits on the basis of their audit strategy. Overview of their work has been reported annually in Annual Audit Report. The AA has fulfilled its obligations, although it has been challenging for them. In 2024 and 2025 AA had to use additional workforce to fulfill the audit requirements. They had to perform more audits than foreseen initially. TA budget has been modified due to that (reallocation in January 2024 and October 2024). The work of AA continues, while all audits are not conducted and closure declaration needs to be submitted.

The Irregularities Authority (IA) is mainly responsible for checking and submitting irregularity reports. The IA has fulfilled its obligations. The work of IA continues, while all irregularities are not closed and all audits not conducted.

PROCUREMENT

Under Technical Assistance we have not procured anything above national thresholds for the procurement. Among smaller procurements there was event organization procured for the final event that took place on

12.12.2024, there has been IT support procured for Annual Meetings that could not happen face to face in 2020 and 2021, annual public awareness survey, annual best project clips for TV show etc. But these were all below the national thresholds for the procurement. We have used organisations (State Shared Service Centre and the Ministry of Finance) framework procurements for travelling and translations etc, but even these costs per procurement have fallen below the national thresholds for the procurement.

IRREGULARITIES

There has been only one irregularity case reported to the FMO regarding travel services procurement number 194541 (IR13 and IR14 in Grace). The value of the irregularity was EUR 356.08. The correction rate was 5% of the travel services and the amount of travel services was EUR 7121.64. State Shared Service Centre (SSSC) made the financial correction decision on 03/02/2020. All wrongfully paid amounts were recovered. According to Article 13.2.3 of the Regulation the budget of TA was not reduced. SSSC closed the case on 14/08/2020. FMO has also closed the case.

Additionally there have been 2 voluntary repayments regarding staff costs (no requirement to report to FMO).

STAFFING

National Focal Point				
Name of staff	Official position	Main tasks	% of working time	Funded through the Grants (Y/N)
Urmo Merila	Deputy Director General of the State Shared Service Centre (SSSC)	Head of the National Focal Point	5	N
Anu-MaajaPallok	Head of the Cross-Border Cooperation Division of Grants Development Department (GDD) of SSSC	Head of the Cross-Border Cooperation Division of GDD	8	Y
Laura Pikkoja	Expert (Cross-Border Cooperation Division) of GDD of SSSC	First contact, overall coordination of Norway/EEA Grants in Estonia	100	Y
Marek Kübarsepp	Head of the legal team (Grants Managing Division) of GDD of SSSC	Legal issues, lawyer, MCS	3	Y
Virge Pihel	Legal Expert (Grants Managing Division) of GDD of SSSC	Legal issues, lawyer, MCS, state aid	10	N
Liisa Liivamets	Communication specialist of Communication Department of SSSC	Communication activities	3	Y

Piia Kauts	Communication specialist of Communication Department of SSSC	Communication activities	2	Y
Aveliin Sule	Expert (Grants Managing Division) of GDD of SSSC	Simplified costs	1	Y
Merje Rahn	Expert (Grants Managing Division) of GDD of SSSC	Application of grants, durability requirements	1	Y
Kersti Kukk	Expert (Grants Managing Division) of GDD of SSSC	Public procurement	1	N
Kaja Toom	Expert (Grants Managing Division) of GDD of SSSC	Payments, incl eligibility	2	N
Kristiina Piikov	Expert (Risk Management and Supervision Division) of GDD of SSSC	Risk-basis monitoring of payments and financial corrections	3	Y
Tiina Tamberg	Expert (Risk Management and Supervision Division) of GDD of SSSC	Irregularities, financial corrections	1	Y
Kaidi Šatilov	Expert (Risk Management and Supervision Division) of GDD of SSSC	Risk-basis monitoring of payments and financial corrections, follow-up of audit findings	1	Y
Anne-Ly Aalde	Expert (Risk Management and Supervision Division) of GDD of SSSC	Risk assessment	1	N
Kelly Poopuu	Service coordinator of Public Infrastructure Division of Grants Implementing Department of SSSC	Bilateral Fund initiatives coordination	13	Y
Kaari Lind	Project coordinator of Public Infrastructure Division of Grants Implementing Department of SSSC	Bilateral Fund initiatives coordination	30	Y
Miryam Vahtra	Adviser in the State Budget Department in the Ministry of Finance of Estonia	Results and evaluation	1	N

Triin Tomingas	Head of the Foreign Financing Unit in the State Budget Department in the Ministry of Finance of Estonia	2021-28 implementing period preparations	2	N
Monika Maamägi-Türk	Adviser in the State Budget Department in the Ministry of Finance of Estonia	2021-28 implementing period preparations	3	N
Certifying Authority				
Name of staff	Official position	Main tasks	% of working time	Funded through the Grants (Y/N)
Pärt-Eo Rannap	Director General of the SSSC	Head of the Certifying Authority	1	N
Karin Viikmaa	Head of the Grants Payments Department (GPD)	Head of GPD	2	N
Jaanus Kants	Financial Expert of GPD	MCS, coordination of financial reports, forecasts	2	N
Liina Thalfeldt	Financial Specialist of GPD	financial reports, forecasts	85	Y
Audit Authority				
Name of staff	Official position	Main tasks	% of working time	Funded through the Grants (Y/N)
Anu Alber	Head of the Financial Control Department of the Ministry of Finance	Head of the Audit Authority / Head of the Irregularities Authority	5	N
Mart Pechter	Head of the II Audit Unit of the Financial Control Department	Audit Strategy and annual audit work plan. Managing and controlling the work of auditors.	20	Y
Liina Võrklaev	Lead Auditor of the II Audit Unit in Financial Control Department	Audit work	5	N
Different auditors of the AA	Auditors of the Financial Control Department	Audit work	On the basis of actual need - percentage is fixed in the decree of the Chancellor of the Ministry of Finance and modified throughout the year if needed. In some months it can be even up to 10 full-time workers.	Y
Irregularities Authority				
Name of staff	Official position	Main tasks	% of working time	Funded through the Grants (Y/N)
Virve Teppart	AFCOS Adviser	Irregularities	10	Y

ANNEXES

*The Annexes are intended **for internal use only** and will not be published.*

A. Financial report for the last reporting period on the Fund for Technical Assistance

A1. Statement of actual expenditure incurred and interest earned

Incurred expenditure - summary

Start date of incurred expenditure period 01/01/2025

End date of incurred expenditure period 31/08/2025

	Previously incurred expenditure	Incurred this period	Total to date	Total Budget	Available balance
Eligible expenditure	€ 1,146,933.90	€ 251,158.07	€ 1,398,091.97	€ 1,405,576.94	€ 7,484.97
<i>EEA Grants</i>	€ 546,394.51	€ 119,650.65	€ 666,045.16	€ 669,610.97	€ 3,565.81
<i>Norway Grants</i>	€ 600,539.39	€ 131,507.42	€ 732,046.81	€ 735,965.97	€ 3,919.16

Incurred expenditure - details

Title: National Focal Point

	Previously incurred expenditure	Incurred this period	Total to date	Budget	Available balance
Eligible expenditure	€ 564,834.59	€ 88,915.18	€ 653,749.77	€ 632,132.00	€ -21,617.77

Brief description of actual expenditure incurred

Guidance to the POs/Implementing Agencies (informal communication, regular meetings, ad-hoc meetings);
 Commenting Final Programme Reports;
 Meetings, discussions with other partners/authorities (AA, CA, IA, Norwegian Embassy, FMO etc);
 Preparing and submitting IFRs;
 Putting together Annual Performance Analysis;
 Organising JCBF meetings and JCBF written procedures;
 Coordinating bilateral fund initiatives (final reports, final payments, eligibility questions);
 Communication activities (incl being active in (social) media, TV clips in TV show "Estonia full of experiences" in summer 2025, social media campaign in August 2025);
 MoU negotiations with the donors in Oslo regarding new programming period (March 2025);
 Helping the Ministry of Finance of Estonia to organise the launching event of NO/EEA period 2021-28. The event took place on 27.05.2025;
 Commenting on NO/EEA period 2021-28 MoU, BF agreement and TA agreement drafts as well as organising the signing in the launching event on 27.05.2025;
 Helping CA to organise experience exchange week with Romanian CA, AA, IA and NFP colleagues in Estonia in May 2025;
 Preparing the Final Strategic Report.

Eligible expenditures

Eligible expenditure - EUR	
	€ 88,915.18
Total	€ 88,915.18

Title: Certifying Authority

	Previously incurred expenditure	Incurred this period	Total to date	Budget	Available balance
Eligible expenditure	€ 207,162.83	€ 28,763.07	€ 235,925.90	€ 237,269.00	€ 1,343.10

Brief description of actual expenditure incurred

Guidance to the POs;
Performing checks related to the IFRs;
Performing checks related to the FPRs;
Performing risk-based checks of TA and programme management costs;
Organising experience exchange week with Romanian CA, AA, IA and NFP colleagues in Estonia in May 2025;
Input to and submission of the Final Strategic Report.

Eligible expenditures

Eligible expenditure - EUR	
	€ 28,763.07
Total	€ 28,763.07

Title: Audit Authority

	Previously incurred expenditure	Incurred this period	Total to date	Budget	Available balance
Eligible expenditure	€ 355,505.91	€ 128,803.60	€ 484,309.51	€ 511,491.00	€ 27,181.49

Brief description of actual expenditure incurred

Conducting project audits;
Meetings and discussions due to audits;
Preparing and submitting Annual Audit Report;
Participating in experience exchange week with Romanian CA, AA, IA and NFP colleagues in Estonia in May 2025;
Input to the Final Strategic Report.

Eligible expenditures

Eligible expenditure - EUR	
	€ 128,803.60
Total	€ 128,803.60

Title: Other Entities

	Previously incurred expenditure	Incurred this period	Total to date	Budget	Available balance
Eligible expenditure	€ 19,430.57	€ 4,676.22	€ 24,106.79	€ 24,684.94	€ 578.15

Brief description of actual expenditure incurred

Quarterly reporting of irregularities;
Quarterly check and analysis of project expenses (SFOS data);
Guidance to the POs (incl irregularities data in FPRs);
Meetings, discussions with partners (incl NFP, FMO);
Participating in experience exchange week with Romanian CA, AA, IA and NFP colleagues in Estonia in May 2025;
Input to the Final Strategic Report.

Eligible expenditures

Eligible expenditure - EUR	
	€ 4,676.22
Total	€ 4,676.22

Interest Earned

Interest generated on accounts held in the Beneficiary State on which funds from the FMC are kept until they are transferred to the Programme Operators

EEA Grants	Norway Grants	Total
€ 0.00	€ 21.71	€ 21.71

Interest generated on accounts held in the Beneficiary State on which funds from the FMC are kept until they are transferred to the Programme Operators for 2026 (from 1 January until the submission of the Final TA Report or until an earlier date if reporting until the Final TA Report date is not possible)¹

The date until which the interest is reported for 2026: 13/11/2025

EEA Grants	Norway Grants	Total
€ 0.00	€ 0.00	€ 0.00

Cumulative Interest generated on accounts held in the Beneficiary State on which funds from the FMC are kept until they are transferred to the Programme Operators

EEA Grants	Norway Grants	Total
€ 2,254.63	€ 3,129.12	€ 5,383.75

Comments

Interests earned 2025 added by the CA

¹ In line with Article 9.4.5 of the Regulations and Article 3.3 of the Technical Assistance Agreement, any interest earned on the bank accounts held in the Beneficiary State on which funds from the FMC are kept until they are transferred to the Programme Operators, between the date of the Final Technical Assistance Report and the reimbursement date (i.e. final balance payment either to the Donors or to the Beneficiary State) will also be included in the reimbursement. The FMO will contact the Certifying Authority before making the payment or issuing a debit note to request information on the remaining amount of the accumulated interest.

A2. National Focal Point

Full legal name: Estonian State Shared Service Centre (SSSC EE)

National Focal Point signature

I certify that I am duly authorised to sign this financial report .

I have thoroughly reviewed the actual expenditure incurred declared in Part A, and the calculation of the final balance provided in this report, and confirm that the information provided is accurate. I confirm that the Technical Assistance is carried out as described in the Technical Assistance Agreement and that the incurred expenditure is correctly represented.

Overall implementation status (including milestones):

In 2025 the main focus has been on

- 1) coordinating the the Bilateral Fund - JCBF meetings/procedures, guidance to initiatives, checking final reports/payments of initiatives,
- 2) finalising activities regarding 2014-21 period, including preparing and submitting the Final Programme Reports and the Final Strategic Report,
- 3) preparing for new programming period.

Altogether 68 programme and national level bilateral initiatives have been approved and 67 of them successfully ended, one ended with partial results. A large number of them, 32 initiatives were completed in 2025. We have witnessed strong motivation and great cooperation which is needed to implement initiatives successfully in short timeframe. When initially we were having difficulties with disbursements to initiatives then together with final efforts the disbursement rate of Bilateral Fund is 94%. NFP considers the implementation and the results of the Bilateral Fund good.

The NFP, CA and IA guided POs with closure related topics, including Final Programme Reports. Final Programme Reports were submitted on time, 30.04.2025 the latest. Final Strategic Report was submitted on 15.09.2025.

After successful MoU negotiations, the launching event of 2021-28 period took place on 27.05.2025. In the event the MoU-s, Technical Assistance Agreement and Bilateral Agreement were signed. Programme Operators had their Concept Note kick-off meetings and the preparation of programmes is now at full speed. The NFP attends all the Concept Note meetings and provides help to POs when needed.

Question	Answer	Comment
Management and control systems established by the Beneficiary State are set up fulfilling the general principles set out in the Regulations and approved by the Financial Mechanism Committee (Chapter 5)	Yes	Management and control systems established by the Beneficiary State are set up fulfilling the general principles set out in the Regulations and approved by the Financial Mechanism Committee.
Separate interest-bearing bank accounts dedicated to the funds intended for regranting established and maintained (Art 9.7)	Yes	Separate interest-bearing bank accounts dedicated to the funds intended for regranting established and maintained.
Information and publicity obligations fulfilled (Art 3.2)	Yes	Information and publicity obligations fulfilled.

Monitoring and verifications conducted to ensure quality and/or regularity of implementation (Art 5.3)	Yes	Regular monitoring activities are described in the Strategic Report and in Annual Performance Analysis.
Regular monitoring of programmes conducted (Art 5.3.4)	Yes	Regular monitoring activities are described in the Strategic Report and in Annual Performance Analysis.
Special conditions and specific rules set out in the Technical Assistance Agreement fulfilled (Annex 7 to Regulation)	Yes	Special conditions and specific rules set out in the Technical Assistance Agreement fulfilled.
All irregularities, their investigation and any remedies taken reported	Yes	No new irregularity cases under TA.
The 10% budget flexibility as laid out in the Technical Assistance Agreement, Article 2.6.2, has been respected	Yes	NFP part bigger, CA, AA, IA parts smaller, 10% budget flexibility respected.

For the National Focal Point

Signed in on

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A3. Certification of actual expenditure incurred and co-financing

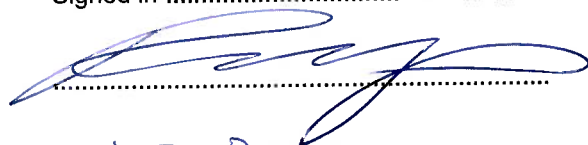
Start date of incurred expenditure period	01/01/2025
End date of incurred expenditure period	31/08/2025
Actual expenditure incurred this period	€ 251,158.07
Co-financing committed to date	€ 0.00
Co-financing for incurred expenditure paid	€ 0.00
Interest earned	€ 21.71
Interest earned 2026	€ 0.00

In relation to the Financial report for the last reporting period and the calculation of the final balance of the Technical Assistance, the Certifying Authority hereby certifies that:

- (i) the summary of eligible expenditure submitted by the National Focal Point 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 complies 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 Technical Assistance in accordance with the Technical Assistance Agreement;
- (vi) sufficient audit trail exists;
- (vii) co-financing in relation to incurred expenditure has been paid if required;
- (viii) when relevant, that the interest earned at the accounts held at the Beneficiary State level is correct.

For the Certifying Authority

Signed in Tallinn on 13.11.2025



Pärt-Eo Rannap
Head of the Certifying Authority



Iceland
Liechtenstein
Norway grants



Norway
grants

B. Final Balance

	EEA Grants	Norway Grants	Total
Total reported eligible expenditure of the programme			
Total eligible expenditure incurred	€ 666,045.16	€ 732,046.81	€ 1,398,091.97
(=) Total grant contribution incurred (100.00 % grant rate)	€ 666,045.16	€ 732,046.81	€ 1,398,091.97
Amounts to be deducted from the total grant contribution²			
(-) Total advance and interim payments to the TA from the Donors	€ 669,610.97	€ 735,965.97	€ 1,405,576.94
(-) Total interest earned reported	€ 2,254.63	€ 3,129.12	€ 5,383.75
Final balance			
(=) Final balance payable to the National Focal Point	€ 0.00	€ 0.00	€ 0.00
(=) Final balance payable to the Donors	€ 5,820.44	€ 7,048.28	€ 12,868.72

² Any funds reimbursed from national authorities to the National Focal Point, not reused or reimbursed to the FMO (ref. Article 9.4.1(b)(iv) of the Regulation, and Article 3.3 of the Technical Assistance Agreement) should be reported as negative adjustments in the Financial report for the last reporting period (part B1). In this case, such funds will be subtracted from the "Total eligible expenditure incurred" of the Technical Assistance.