

Interim financial report EEA Financial Mechanisms 2014 – 2021

Interim financial report number 10

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	30/04/2025

Part A - Statement of actual expenditure incurred

Incurred expenditure - summary

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Start date of incurred expenditure period 01/01/2024

End date of incurred expenditure period 30/06/2024

	Previously incurred expenditure	Incurred this period	Total to date	Total Budget	Available balance
Eligible expenditure	€ 4,144,285.13	€ 2,188,902.90	€ 6,333,188.03	€ 7,058,823.53	€ 725,635.50
<i>EEA Grants</i>	€ 3,522,642.36	€ 1,860,567.47	€ 5,383,209.83	€ 6,000,000.00	€ 616,790.17
Co-financing	€ 621,642.77	€ 328,335.43	€ 949,978.20	€ 1,058,823.53	€ 108,845.33

Incurred expenditure - details

Title: Programme management

	Previously incurred expenditure	Incurred this period	Total to date	Budget	Available balance
Eligible expenditure	€ 377,075.16	€ 103,932.31	€ 481,007.47	€ 705,823.53	€ 224,816.06

Brief description of actual expenditure incurred

The first half of 2024 projects were ending the implementing stage. All the projects' activities were completed by 30.04.2024.

Within Programme Management there were expenditures regarding salary of one PO employee (Jan-June), organizing CC meeting in Tallinn, final event in Tartu, EE-LV Joint Programme Operator event and also expenditures participating Czeck EEA Grants seminar.

EIC's expenditures were related to the approval and transfer of payments to Project Promoters, also projects' monitoring and onsite checks and Communication activities.

Eligible expenditures

Eligible expenditure - EUR	€ 103,932.31
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Total

Total	€ 103,932.31
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Title: Outcome 1: Ecosystem resilience increased (EEA Grants)

	Previously incurred expenditure	Incurred this period	Total to date	Budget	Available balance
Eligible expenditure	€ 465,523.80	€ 170,796.74	€ 636,320.54	€ 800,000.00	€ 163,679.46

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	€ 109,254.55
EE-CLIMATE-0012	€ 61,542.19

Total

€ 170,796.74

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	€ 2,220,330.90	€ 1,568,163.97	€ 3,788,494.87	€ 3,753,000.00	€ -35,494.87

Brief description of actual expenditure incurred for the outcome

Projects' expenditures in 2024 were related to different construction works (planning, landscaping, planting, etc); communication costs, workshops, sowing native seeds, planting trees, also project's final events (publicity) and project management costs.

Eligible expenditures

Project	Eligible expenditure - EUR
EE-CLIMATE-0022	€ 177,549.18
EE-CLIMATE-0023	€ 154,045.05
EE-CLIMATE-0018	€ 351,034.49
EE-CLIMATE-0025	€ 319,553.87
EE-CLIMATE-0019	€ 81,098.61
EE-CLIMATE-0020	€ 67,073.26
EE-CLIMATE-0024	€ 120,602.76
EE-CLIMATE-0016	€ 146,535.55
EE-CLIMATE-0026	€ 150,671.20

Total

€ 1,568,163.97

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

	Previously incurred expenditure	Incurred this period	Total to date	Budget	Available balance
Eligible expenditure	€ 1,081,355.27	€ 346,009.88	€ 1,427,365.15	€ 1,800,000.00	€ 372,634.85

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	€ 191,703.19
EE-CLIMATE-0014	€ 56,667.76
EE-CLIMATE-0015	€ 50,393.91
EE-CLIMATE-0017	€ 47,245.02

Total

	€ 346,009.88
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Part B - Statement of proposed expenditure

Proposed expenditure - summary

Start date of proposed expenditure period 01/11/2024

End date of proposed expenditure period 30/04/2025

	Previous advance and interim payments	Interim payment this period	Total to date	Budget	Available balance
Eligible expenditure	€ 6,790,785.13	€ -303,367.10	€ 6,487,418.03	€ 7,058,823.53	€ 571,405.50
<i>EEA Grants</i>	€ 5,772,167.36	€ -257,862.03	€ 5,514,305.33	€ 6,000,000.00	€ 485,694.67
Co-financing	€ 1,018,617.77	€ -45,505.07	€ 973,112.70	€ 1,058,823.53	€ 85,710.83

Title: Programme management

Brief description of activities to be financed

Cooperation activities, exchange of best practices between the Programme Operators and similar entities within the Beneficiary State and/or Donor States, and/or international organisations. Promotional and information activities. Compiling final reports of the Programme. Programme evaluation.

	Previous advance and interim payments	Interim payment this period	Total to date	Budget	Available balance
Eligible expenditure	€ 560,575.16	€ 74,662.31	€ 635,237.47	€ 705,823.53	€ 70,586.06

* 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

All projects are completed as of 09.08.2024, and no disbursements are to be claimed during this period (Nov 2024-Apr 2025).

For period 01.07.2024-31.12.2024 there are some expenditures 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.

	Previous advance and interim payments	Interim payment this period	Total to date	Budget	Available balance
Eligible expenditure	€ 782,523.80	€ -146,203.26	€ 636,320.54	€ 800,000.00	€ 163,679.46

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

For period 01.07.2024-31.12.2024 financing is needed to finalize construction works (i.e. landscaping); communication costs, also projects' final events and project management costs.

	Previous advance and interim payments	Interim payment this period	Total to date	Budget	Available balance
Eligible expenditure	€ 3,720,330.90	€ 68,163.97	€ 3,788,494.87	€ 3,753,000.00	€ -35,494.87

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

Brief description of activities to be financed

For period 01.07.2024-31.12.2024 there are some expenditures related to project management costs, finalizing project activities (equipment for reuse centers).

	Previous advance and interim payments	Interim payment this period	Total to date	Budget	Available balance
Eligible expenditure	€ 1,727,355.27	€ -299,990.12	€ 1,427,365.15	€ 1,800,000.00	€ 372,634.85

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):

The first half of 2024 projects were ending the implementing stage. All the projects' activities were completed by 30.04.2024.

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

Tanel Ross

Certification of actual expenditure incurred and co-financing

Interim financial report number	10
Start date of incurred expenditure period	01/01/2024
End date of incurred expenditure period	30/06/2024
Actual expenditure incurred this period	€ 2,188,902.90
Start date of proposed expenditure period	01/11/2024
End date of proposed expenditure period	30/04/2025
Co-financing committed to date	€ 973,112.70
Co-financing for incurred expenditure paid	€ 949,978.20

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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Outcomes

Objective: Climate change mitigated and vulnerability to climate change reduced								
Outcome 1: Ecosystem resilience increased								
Indicator	Unit of measurement	Baseline	Achievements until end of previous reporting period	Achievements until end June			Target	Comment
				Numerator	Denominator	Value		
Number of regions with pressure on indigenous species	Cumulative number	20	0 (APR 2023)	Reported Annually (APR)			0	-
Number of marine regions with climate regulation services improved	Cumulative number	0	1 (APR 2023)	Reported Annually (APR)			3	-
Output 1.1: Invasive alien species impact and pathways analysed								
Indicator	Unit of measurement	Baseline	Achievements until end of previous reporting period	Achievements until end June			Target	Comment
				Numerator	Denominator	Value		
Number of invasive alien species whose pathways are analysed	Cumulative number	0	20 (APR 2023)	-	-	37	10	University of Tartu examined 27 species (The existing analysis was updated from 2017 for the analysis of the income paths of alien species which included more species) and University of Life Sciences 10.
Number of invasive species analysed for impact	Cumulative number	0	10 (APR 2023)	-	-	14	8	Indicator exceeded with analysis done by University of Tartu
Output 1.2: Measures to reduce invasive species implemented								
Indicator	Unit of measurement	Baseline	Achievements until end of previous	Achievements until end June			Target	Comment
				Numerator	Denominator	Value		

			reporting period					
Number of localities where alien species have been targeted	Cumulative number	0	20 (APR 2023)	-	-	20	20	-
Number of invasive species combated	Cumulative number	0	3 (APR 2023)	-	-	3	4	Number of invasive species combated Cumulative number 0 3 (APR 2023) - - 3 4 Elodea nutatallii has not been found in EST, therefore the target value will not be achieved
Number of professional staff trained	Cumulative number	0	35 (APR 2023)	-	-	40	30	Input from 2 alien species projects
<i>Gender</i>								
<i>Female</i>	-	-	0	-	-	0	-	-
<i>Male</i>	-	-	0	-	-	0	-	-
<i>Not specified</i>	-	-	35	-	-	40	-	-
Output 1.3: Restoration of carbon-sequestering marine habitats piloted								
Indicator	Unit of measurement	Baseline	Achievements until end of previous reporting period	Achievements until end June			Target	Comment
				Numerator	Denominator	Value		
Number of habitats that sequester and store blue carbon restored	Cumulative number	0	1 (APR 2023)	-	-	1	1	-
Outcome 2: Increased ability at the local level to reduce emissions and adapt to a changing climate								
Indicator	Unit of measurement	Baseline	Achievements until end of previous reporting period	Achievements until end June			Target	Comment
				Numerator	Denominator	Value		
Number of people self-reporting increased awareness on climate adaptation and mitigation	Cumulative number	0	0 (APR 2022)	Reported 2020, 2022, 2024			10,000	-

Number of municipalities supported to come into compliance with national or EU mitigation/adaptation strategies	Cumulative number	0	34 (APR 2023)	-	-	34	6	-
Output 2.1: Local level climate change mitigation and adaptation plans developed								
Indicator	Unit of measurement	Baseline	Achievements until end of previous reporting period	Achievements until end June			Target	Comment
				Numerator	Denominator	Value		
Number of local level energy and climate change mitigation and adaptation plans developed	Cumulative number	0	10 (APR 2023)	-	-	10	6	-
Output 2.2: Mitigation and adaptation measures implemented								
Indicator	Unit of measurement	Baseline	Achievements until end of previous reporting period	Achievements until end June			Target	Comment
				Numerator	Denominator	Value		
Number of climate change mitigation and adaptation measures implemented	Cumulative number	0	9 (APR 2023)	-	-	21	6	9 projects contributed to achieving this indicator
Output 2.3: Increased public awareness on climate change								
Indicator	Unit of measurement	Baseline	Achievements until end of previous reporting period	Achievements until end June			Target	Comment
				Numerator	Denominator	Value		
Number of people reached by general awareness-raising activities	Cumulative number	0	17,655 (APR 2023)	-	-	303,903	10,000	Number of people reached by general awareness-raising activities Cumulative number 0 17,655 (APR 2023) - - 303 903 10,000 Call II projects' input with all their publication activities

Number of schools taking part in climate change education programmes supported by the programme.	Cumulative number	0	0 (APR 2023)	-	-	94	30	-
Outcome 3: Framework for Circular Economy strengthened								
Indicator	Unit of measurement	Baseline	Achievements until end of previous reporting period	Achievements until end June			Target	Comment
				Numerator	Denominator	Value		
Estonian Government is in compliance with the EU strategy for Circular Economy	Binary	No	Yes (APR 2023)	Reported 'Yes' in 2023			Yes	-
Output 3.1: Enhanced capacity on Circular Economy								
Indicator	Unit of measurement	Baseline	Achievements until end of previous reporting period	Achievements until end June			Target	Comment
				Numerator	Denominator	Value		
Strategy on Circular Economy completed	Binary	No	Yes (APR 2023)	Reported 'Yes' in 2023			Yes	-
Number of professionals trained on Circular Economy	Cumulative number	0	100 (APR 2023)	-	-	100	100	Pre-defined project carried out 5 trainings in different regions, where 100 professionals were trained
<i>Gender</i>								
<i>Female</i>	-	-	0	-	-	0	-	-
<i>Male</i>	-	-	0	-	-	0	-	-
<i>Not specified</i>	-	-	100	-	-	100	-	-
Number of categories for Green Public Procurement developed	Cumulative number	0	5 (APR 2023)	-	-	5	10	10 categories for Green Public procurement are developed, but 5 of them in frame of project - electricity, textile (goods and services), construction of office buildings, road planning and

								construction, food products and services and food vending machines
Number of people reached by awareness raising campaigns	Cumulative number	0	200,000 (APR 2023)	-	-	200,000	10,000	The media campaign included TV, radio, social media, outdoor advertising, screens in public transportation and it reached at least 200 000 different people.
Number of schools participating in Green Schools Competition	Cumulative number	0	36 (APR 2023)	-	-	36	30	36 schools registered, 20 submitted their video for the competition
Output 3.2: Measures for Circular Economy implemented								
Indicator	Unit of measurement	Baseline	Achievements until end of previous reporting period	Achievements until end June			Target	Comment
				Numerator	Denominator	Value		
Number of circular economy pilot measures implemented	Cumulative number	0	0 (APR 2023)	-	-	2	4	One project is not yet completed (final disbursements and reports are in process). The budget of the call made it possible to implement 3 pilot measures.
Bilateral Outcome: Enhanced collaboration between beneficiary and donor state entities involved in the programme								
Indicator	Unit of measurement	Baseline	Achievements until end of previous reporting period	Achievements until end June			Target	Comment
				Numerator	Denominator	Value		
Level of trust between cooperating entities in beneficiary states and donor states	Scale 1-7	6.63, Based on the survey carried out on	6.94 (APR 2023)	Reported Annually (APR)			4.50, Target is ≥4.5, and an increase on the	-

		behalf of the FMO			baseline value			
Level of satisfaction with the partnerships	Scale 1-7	6.61, Based on the survey carried out on behalf of the FMO	6.75 (APR 2023)	Reported Annually (APR)	4.50, Target is ≥ 4.5 , and an increase on the baseline value	-		
Share of cooperating organisations that apply the knowledge acquired from bilateral partnerships	Percentage	N/A	75.00 % (APR 2023)	Reported Annually (APR)	50.00 %	-		
Bilateral Output 1: Cooperation between beneficiary and donor state entities supported								
Indicator	Unit of measurement	Baseline	Achievements until end of previous reporting period	Achievements until end June			Target	Comment
				Numerator	Denominator	Value		
Number of training courses organised by donor state and beneficiary state entities	Cumulative number	0	16 (APR 2023)	-	-	26	10	-
Number of projects involving cooperation with a donor state partner	Cumulative number	0	14 (APR 2023)	-	-	14	5	-