



EUROPEAN COMMISSION

DIRECTORATE-GENERAL

REGIONAL AND URBAN POLICY

European Territorial Cooperation, Macro-regions, Interreg and Programme Implementation I

The Director

Brussels

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Subject: Closure of the *Operational programme for cohesion policy funds 2014-2020* (CCI n° 2014EE16M3OP001) – observations to the final implementation report

Ref.: Final implementation report - 1st version

Dear Mr Merila,

On 5 August 2025, the Commission services received the final implementation report as approved by the monitoring committee and required by Article 50(1) and 141(1) of Regulation (EU) No 1303/2013¹ relating to the operational programme in reference. The purpose of this letter is to provide observations to the final implementation report in accordance with Article 50(7) of Regulation (EU) No 1303/2013.

Following the assessment of the submitted information, the Commission services conclude that **the final implementation report cannot yet be accepted.**

The managing authority is kindly requested to revise the content of the final implementation report in accordance with the comments provided in Annex I.

In accordance with Article 141(2) of Regulation (EU) No 1303/2013, the final balance will be paid only after acceptance of both the accounts of the final accounting year and of the final implementation report.

¹ Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320).

Urmo Merila
Riigi Tugiteenuste
Keskus Lõkke 4,
10122, Tallinn

The managing authority is kindly requested to reply to these comments within two months of the receipt of this letter. In the absence of a reply, or in the case of an unsatisfactory reply, the closure of the operational programme will be carried out on the basis of the available information.

Yours faithfully,

Electronically signed

Slawomir TOKARSKI

c.c.: Karin Viikmaa, Anu Altermann, permrep.eu@mfa.ee

ANNEX I

Observations to the final implementation report according to Article 50(7) of Regulation (EU)
No 1303/2013

Section 8 – Financial instruments

Overall, there are multiple discrepancies in the data reported in final implementation report (FIR) that should be either explained or corrected.

1. The value declared in the FIR as eligible expenditure in line with Article 46 of the CPR is EUR 118,443,369.00, while the value included in the annual accounts is EUR 110,500,000.00.
2. Total amount of programme contributions committed in the funding agreement for guarantee specific fund (52,000,000.00) is higher than the amount paid to specific fund (49,500,000.00) and also the amount blocked (committed) in the guarantee contracts signed (39,046,131.51) is not fully covered by loans which were disbursed to final recipients (37,706,507.70).
3. Furthermore there is difference between the total amounts of programme contributions committed and paid to equity fund of funds (FoF) and committed to equity specific funds within this FoF, e.g., amounts committed to specific funds are larger than ones paid to FoF; the values do not add up for total amounts of programme contributions paid to equity specific funds and amounts paid to final recipients through equity specific funds.
4. Please also ensure consistency with Table 7 of FIR (values declared under form of support for fields 03 and 04).