

## Interim financial report EEA Financial Mechanisms 2014 – 2021

### Interim financial report number 12

#### Programme summary

Programme operator	Ministry of Education and Research - Estonia
Beneficiary State	Estonia
Programme title	Research and Education
Programme code	EE-RESEARCH
Eligible Expenditure	€ 8,101,060.73
Programme grant rate	85.00 %
Programme grant amount	€ 6,885,901.62
EEA Grant Amount	€ 6,885,901.62
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
<b>Eligible expenditure</b>	€ 7,238,962.90	€ 163,749.70	€ 7,402,712.60	€ 8,101,060.73	€ 698,348.13
<i>EEA Grants</i>	€ 6,153,118.47	€ 139,187.25	€ 6,292,305.72	€ 6,885,901.62	€ 593,595.90
<b>Co-financing</b>	€ 1,085,844.43	€ 24,562.45	€ 1,110,406.88	€ 1,215,159.11	€ 104,752.23

### Incurred expenditure - details

Title: Programme management

	Previously incurred expenditure	Incurred this period	Total to date	Budget	Available balance
Eligible expenditure	€ 400,959.41	€ 36,804.01	€ 437,763.42	€ 568,235.00	€ 130,471.58

#### Brief description of actual expenditure incurred

Personnel costs related to the implementation of the work plan, programme coordinator 's salary and taxes. Evaluation of the final reports. Final payment for the promotional video introducing Baltic Research Programme and projects. Programme coordinator's participation in seminars in Riga (Nordic-Baltic further collaboration), Brussels ("Widening the Reach of EU Missions Through EEA and Norway Grants") and Tallinn (FMO seminar in final reporting).

#### Eligible expenditures

Eligible expenditure - EUR
€ 31,341.61

#### Adjustments

MM/YYYY adjusted	Eligible expenditure - EUR	Adjustment Type	Description
01.2024	€ 5,462.40	Previously non-reported eligible expenditure	Salary and tax of the programme coordinator (Dec 2023, taxes payed in January).

Total

€ 36,804.01
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#### Title: Outcome 1: Enhanced performance of Baltic research internationally (EEA Grants)

	Previously incurred expenditure	Incurred this period	Total to date	Budget	Available balance
Eligible expenditure	€ 5,399,250.76	€ 76,977.87	€ 5,476,228.63	€ 6,000,000.00	€ 523,771.37

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

Final payments to 2 projects as described in the project agreements (EE-RESEARCH-0010 and EE-RESEARCH-0008). On other projects netting to adjust the amounts.

#### Eligible expenditures

Project	Eligible expenditure - EUR
EE-RESEARCH-0010	€ 60,896.02
EE-RESEARCH-0008	€ 14,888.31
EE-RESEARCH-0009	€ 554.89
EE-RESEARCH-0011	€ 1,043.76

**Adjustments**

Project	MM/YYYY adjusted	Eligible expenditure - EUR	Adjustment Type	Description
EE-RESEARCH-0009	05.2024	€ -84.45	Irregularity not reported yet	
EE-RESEARCH-0007	06.2024	€ -178.95	Irregularity not reported yet	
EE-RESEARCH-0013	06.2024	€ -141.71	Irregularity not reported yet	

**Total**

€ 76,977.87
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**Title: Outcome 2: Improved skills and competences of students and staff in higher education (EEA Grants)**

	Previously incurred expenditure	Incurred this period	Total to date	Budget	Available balance
Eligible expenditure	€ 1,061,405.01	€ 23,004.59	€ 1,084,409.60	€ 1,112,237.55	€ 27,827.95

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

Final payments to the projects as described in the project agreements.

**Eligible expenditures**

Project	Eligible expenditure - EUR
EE-RESEARCH-0019	€ 13,752.91
EE-RESEARCH-0005	€ 9,251.68

**Total**

€ 23,004.59
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**Title: Outcome 3: Competence of educational staff increased, related to working with special education needs (SEN) (EEA Grants)**

	Previously incurred expenditure	Incurred this period	Total to date	Budget	Available balance
Eligible expenditure	€ 377,347.72	€ 26,963.23	€ 404,310.95	€ 420,588.18	€ 16,277.23

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

Final payment to the project as described in the project agreement.

**Eligible expenditures**

Project	Eligible expenditure - EUR
EE-RESEARCH-0002	€ 26,963.23

**Total**

€ 26,963.23
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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
<b>Eligible expenditure</b>	€ 8,011,035.50	€ -13,636.19	€ 7,997,399.31	€ 8,101,060.73	€ 103,661.42
<i>EEA Grants</i>	€ 6,809,380.18	€ -11,590.76	€ 6,797,789.42	€ 6,885,901.62	€ 88,112.20
<b>Co-financing</b>	€ 1,201,655.32	€ -2,045.43	€ 1,199,609.89	€ 1,215,159.11	€ 15,549.22

#### Title: Programme management

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

Personnel costs (programme coordinators, remuneration of programme committee members, expert fees for reviewing projects final reports, planning and conduction the PC and CC meetings. PO and IA member participation in final conference in Vilnius and PO meeting in Brussels.

	Previous advance and interim payments	Interim payment this period	Total to date	Budget	Available balance
Eligible expenditure	€ 478,959.41	€ 30,040.01	€ 508,999.42	€ 568,235.00	€ 59,235.58

\* For management costs it is not possible to request more than € 511,411.50 of the total amount as 10.00 % is retained for the programme closure.

#### Title: Outcome 1: Enhanced performance of Baltic research internationally (EEA Grants)

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

Final payments to 5 projects as described in the project agreements.

	Previous advance and interim payments	Interim payment this period	Total to date	Budget	Available balance
Eligible expenditure	€ 5,999,250.76	€ 428.58	€ 5,999,679.34	€ 6,000,000.00	€ 320.66

#### Title: Outcome 2: Improved skills and competences of students and staff in higher education (EEA Grants)

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

All projects have been completed and final payments have been done.

	Previous advance and interim payments	Interim payment this period	Total to date	Budget	Available balance
Eligible expenditure	€ 1,112,237.55	€ -27,827.95	€ 1,084,409.60	€ 1,112,237.55	€ 27,827.95

#### Title: Outcome 3: Competence of educational staff increased, related to working with special education needs (SEN) (EEA Grants)

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

Project has been completed and final payment has been made.

	Previous advance and interim payments	Interim payment this period	Total to date	Budget	Available balance
Eligible expenditure	€ 420,587.78	€ -16,276.83	€ 404,310.95	€ 420,588.18	€ 16,277.23



## Programme operator

Full legal name: Ministry of Education and Research - 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 overall implementation of the projects has gone according to plan. All the projects have progressed as planned and there are no significant deviations in the implementation of the projects. For today all the projects have been ended. 2 projects under outcome 1 have received their final payments as described in their project agreements, 5 projects final reports will be evaluated and approved during 2nd half of 2024.

Projects under outcomes 2 and 3 has been ended and final payments has been done on the 1st half of 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	Management and control systems were accepted by auditor in January 30, 2019. In connection with the consolidation of state institutions in Estonia, from 1st August 2020 the higher education part of the programme implemented by the Archimedes Foundation was transferred to the Estonian Education and Youth Board. Due to the change of the implementer of the educational programme, the process of updating the overview of Management and Control System has been modified and updated document was adopted in February 2022.
Separate interest-bearing bank accounts dedicated to the funds intended for regranting established and maintained (Art 5.6.1 (m))	Yes	Interest-bearing bank accounts for the programme established by CA.
Information and publicity obligations fulfilled (Art 3.3)	Yes	Usual communication tools and channels were used in the communication work. Promotional video about the programme and projects was finalised and widely distributed in 2024. <a href="https://www.youtube.com/watch?v=xze8OfLJcVg&amp;t=4s">https://www.youtube.com/watch?v=xze8OfLJcVg&amp;t=4s</a>

Monitoring and verifications conducted to ensure quality and/or regularity of implementation (Art 5.6.1 (g) and Art 5.6.2)	Yes	Payments are monitored constantly. Final reports of the projects have been evaluated by experts.
Annual monitoring of a sample of projects conducted (Art 5.6.1 (i))	Yes	Result based monitorings, compliance-based monitorings and risk-based monitorings were carried out by IAs and PO.
Project-specific statistical data is entered and up to date in the reporting database (Art 5.6.1 (s))	Yes	Data is updated regularly.
Special conditions and Programme-specific rules set out in the programme agreement fulfilled (Art 5.6.1 (x))	Yes	Programme specific rules are fulfilled.
All irregularities, their investigation and any remedies taken reported (Art 5.6.1 (v))	Yes	Overpaid amount will be withheld from the budget.

For the Programme Operator

Signed in Tartu on 23.08.2024

  
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## Certification of actual expenditure incurred and co-financing

Interim financial report number	12
Start date of incurred expenditure period	01/01/2024
End date of incurred expenditure period	30/06/2024
Actual expenditure incurred this period	€ 163,749.70
Start date of proposed expenditure period	01/11/2024
End date of proposed expenditure period	30/04/2025
Co-financing committed to date	€ 1,199,609.89
Co-financing for incurred expenditure paid	€ 1,110,406.88

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: Enhanced research-based knowledge development								
Outcome 1: Enhanced performance of Baltic research internationally								
Indicator	Unit of measurement	Baseline	Achievements until end of previous reporting period	Achievements until end June			Target	Comment
				Numerator	Denominator	Value		
Number of joint applications for further funding	Cumulative number	0	3 (APR 2023)	Reported Annually (APR)			10	-
Number of joint articles submitted to peer-reviewed publications	Cumulative number	0	42 (APR 2023)	Reported Annually (APR)			50	-
Number of jointly registered applications for Intellectual Property Protection	Cumulative number	0	2 (APR 2023)	Reported Annually (APR)			3	-
Output 1.1: Knowledge of Research Shared								
Indicator	Unit of measurement	Baseline	Achievements until end of previous reporting period	Achievements until end June			Target	Comment
				Numerator	Denominator	Value		
Number of researchers supported	Cumulative number	0	139 (APR 2023)	-	-	139	25	Project has been completed. No new researchers supported.
Gender								
Female	-	-	74	-	-	74	-	-
Male	-	-	65	-	-	65	-	-
Not specified	-	-	0	-	-	0	-	-
Type of graduate degree								
PhD	-	-	66	-	-	66	-	-
Postdoc	-	-	15	-	-	15	-	-
Not specified	-	-	58	-	-	58	-	-
Outcome 2: Improved skills and competences of students and staff in higher education								

Indicator	Unit of measurement	Baseline	Achievements until end of previous reporting period	Achievements until end June			Target	Comment
				Numerator	Denominator	Value		
Number of students with received ECTS credits	Cumulative number	0	662 (APR 2023)	Reported Annually (APR)			150	-
Number of joint intellectual outputs created in cooperation projects	Cumulative number	0	12 (APR 2023)	Reported Annually (APR)			10	-
Output 2.1: Cooperation projects implemented in higher education								
Indicator	Unit of measurement	Baseline	Achievements until end of previous reporting period	Achievements until end June			Target	Comment
				Numerator	Denominator	Value		
Number of joint events (courses, summer/winter schools, workshops, seminars, etc.)	Cumulative number	0	26 (APR 2023)	Reported Annually (APR)			15	-
Output 2.2: Facilitated professional mobility of staff (HEI workers and academic staff) and students in higher education								
Indicator	Unit of measurement	Baseline	Achievements until end of previous reporting period	Achievements until end June			Target	Comment
				Numerator	Denominator	Value		
Number of students from Estonia in exchanges	Cumulative number	0	55 (APR 2023)	-	-	55	100	Projects were completed in 2023.
Gender								
Female	-	-	39	-	-	39	-	-
Male	-	-	16	-	-	16	-	-
Not specified	-	-	0	-	-	0	-	-
Donor State								
Norway	-	-	3	-	-	3	-	-
Iceland	-	-	16	-	-	16	-	-



Liechtenstein	-	-	-	0	-	-	0	-	-	-
Not specified	-	-	-	36	-	-	36	-	-	-
Type of exchange										
Online	-	-	-	25	-	-	25	-	-	-
Physical	-	-	-	24	-	-	24	-	-	-
Not specified	-	-	-	6	-	-	6	-	-	-
Number of students from Donor States in exchanges	Cumulative number	0	36 (APR 2023)	-	-	-	36	50	Projects were completed in 2023.	
Gender										
Female	-	-	-	22	-	-	22	-	-	-
Male	-	-	-	14	-	-	14	-	-	-
Not specified	-	-	-	0	-	-	0	-	-	-
Donor State										
Norway	-	-	-	11	-	-	11	-	-	-
Iceland	-	-	-	21	-	-	21	-	-	-
Liechtenstein	-	-	-	0	-	-	0	-	-	-
Not specified	-	-	-	4	-	-	4	-	-	-
Type of exchange										
Online	-	-	-	6	-	-	6	-	-	-
Physical	-	-	-	30	-	-	30	-	-	-
Not specified	-	-	-	0	-	-	0	-	-	-
Number of staff from Estonia in exchanges	Cumulative number	0	41 (APR 2023)	-	-	-	41	100	Projects ended in 2023.	
Donor State										
Norway	-	-	-	37	-	-	37	-	-	-
Iceland	-	-	-	4	-	-	4	-	-	-
Liechtenstein	-	-	-	0	-	-	0	-	-	-
Not specified	-	-	-	0	-	-	0	-	-	-
Gender										
Female	-	-	-	24	-	-	24	-	-	-
Male	-	-	-	17	-	-	17	-	-	-
Not specified	-	-	-	0	-	-	0	-	-	-

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Outcome 3: Competence of educational staff increased, related to working with special education needs (SEN)								
Indicator	Unit of measurement	Baseline	Achievements until end of previous reporting period	Achievements until end June			Target	Comment
				Numerator	Denominator	Value		
Share of teachers who reported improved competencies in SEN	Percentage	N/A	92.25 % (APR 2023)	Reported 2020 and then annually			75.00 %	-
Number of articles submitted to peer-reviewed publications	Cumulative number	0	21 (APR 2023)	Reported Annually (APR)			4	-
Output 3.1: Capacity building activities implemented								
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 organized	Cumulative number	0	5 (APR 2023)	-	-	5	4	No new training courses organized.
Number of public lectures and seminars organized	Cumulative number	0	38 (APR 2023)	-	-	38	4	No new public lectures and seminars organized.
Number of researchers supported	Cumulative number	0	24 (APR 2023)	-	-	24	10	No new researchers supported.
Gender								
Female	-	-	22	-	-	22	-	-
Male	-	-	2	-	-	2	-	-
Not specified	-	-	0	-	-	0	-	-
Number of teachers trained	Cumulative number	0	311 (APR 2023)	-	-	311	150	No new teachers trained.
Gender								
Female	-	-	306	-	-	306	-	-
Male	-	-	5	-	-	5	-	-
Not specified	-	-	0	-	-	0	-	-

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			Comment
				Numerator	Denominator	Value	
Level of satisfaction with the partnership	Scale 1-7	6.67, Based on the survey carried out on behalf of the FMO	7 (APR 2023)	Reported Annually (APR)			4.50, Target is ≥4.5, and an increase on the baseline value.
Level of trust between cooperating entities in Beneficiary States and Donor States	Scale 1-7	6.56, Based on the survey carried out on behalf of the FMO	6.88 (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 partnership	Percentage	N/A	100.00 % (APR 2023)	Reported Annually (APR)			50, Target is minimum 50 %.
Bilateral Output 1: Cooperation between Donors and Beneficiary state facilitated							
Indicator	Unit of measurement	Baseline	Achievements until end of previous reporting period	Achievements until end June			Comment
				Numerator	Denominator	Value	
Number of projects with a donor project partner	Cumulative number	0	20 (APR 2023)	-	-	20	No new projects were supported.

Iceland  
Liechtenstein  
Norway grants

Norway  
grants