

ANNUAL REPORT 2021 ON CLOSED FRAUD AND OTHER IRREGULARITY CASES IN THE EEA AND NORWAY GRANTS (FINANCIAL MECHANISM 2014-21)

Prepared by the Financial Mechanism Office

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Executive Summary

This 2021 Annual report concerns data on closed fraud and other irregularity cases affecting the EEA¹ and Norway Grants. This is the second Annual Report of the EEA and Norway Grants funding period 2014-2021. The first Annual Report for 2020 can be found [here](#).

The EEA and Norway Grants represent the public financial contribution of Iceland, Liechtenstein and Norway (the Donors) made available to 15 Beneficiary States in Europe through grant funding. The total funding for the current programming period 2014-2021² is €2.8 billion. The Grants have two objectives – to contribute to a more equal Europe, both socially and economically – and to strengthen the relations between the Donors and the 15 Beneficiary States. The Donors continuously ensure that taxpayers' money is protected by requiring the reimbursement of all wrongfully spent money.

With large volumes of grant-making and numerous organisations involved, the Grants carry an inherent risk of irregularities and fraud. The Donors have a zero-tolerance policy towards corruption, fraud and any other misuse of funds, in order to ensure the protection of the financial contributions and the integrity of the mechanism, and, thus, to protect the very objectives of the Grants.

While ultimate responsibility for the management of the EEA and Norway Grants rests with the Donors, the Beneficiary States' authorities have the first line of responsibility to prevent the occurrence of fraud, to detect it, to report it to the Donors and to correct it.

The zero-tolerance principle is rooted in the EEA and Norway Grants' [risk management strategy](#). This strategy ensures that the management of risks including monitoring and control mechanisms as well as risk handling are an integral part of the work of the public institutions in the Donors and Beneficiary States. The strategy applies directly to the Donors and their Brussels based Secretariat – the Financial Mechanism Office (FMO) while it also relies on risk assessment and mitigation by the Beneficiary States' institutions. Risk management is on the agenda of the annual meeting between the Donors and each Beneficiary State and a constant dialogue with the relevant entities in the Beneficiary States to identify good risk mitigation is in place.

The EEA and Norway Grants' legal framework, risk management strategy and related mechanisms have thus far experienced positive results. As of 2021, as shown in table 5, financial correction in closed cases of fraud represent €28,851 or 0.00% out of the total grant allocation of 2.8 billion. Other irregularities amounted to €149,770 (0.01% of the total grant allocation). The Donors are dedicated to ongoing efforts to execute the strategy in the best manner.

The Grants operate under a [legal framework](#), including notably the EEA and Norway Grants 2014-2021 [Regulations](#) which provide the definitions to be used for the purpose of this report.

“Irregularity” is defined in the EEA and Norway Grants Regulations, as an infringement of:

- The legal framework of the EEA and Norway Grants 2014-2021,
- any provision of European Union law, or
- any provision of the national law of the Beneficiary State,

¹ European Economic Area

² With a final date of eligibility set to 30 April 2024

which affects or prejudices any stage of the implementation of the Grants in the Beneficiary State, in particular, but not limited to, the implementation and/or the budget of any programme, project or other activities financed by the Grants.

This entails that the nature of the irregularities varies significantly. They can take the form of conflict of interest, deviation from programme agreement, deviation from project contract, deviation from public procurement procedures or error in payment claims.

Fraud is, however, an irregularity entailing an intentional deception for the purpose of making an unjust gain.

The Beneficiary States and the Donors can apply financial corrections to remedy an actual irregularity case, in addition to the remedies already applied by the Beneficiary States or in the absence thereof. Financial corrections consist in cancelling all or part of the financial contribution of the Grants.

This report presents statistics on closed cases. A closed case is a case where all checks are completed, and appropriate remedies have been applied.

Further information about the EEA and Norway Grants 2014-2021, the legal framework and available funding can be found on eeagrants.org.

Figure 1 Grants allocation per Beneficiary State for the 2014-2021 funding period

The EEA and Norway Grants

The EEA and Norway Grants represent the contribution of Iceland, Liechtenstein and Norway to strengthen economic and social cohesion in the European Economic Area. The current funding period totals €2.8 billion and builds on the successes of previous funding periods.

3 Donor States

2.8 billion in funding (2014-2021)

15 Beneficiary States

1.5B EEA Grants

2 Overall objectives

1.3B Norway Grants

Reducing disparities and strengthening cooperation

| Country | EEA Grants | Norway Grants | Total |
|--------------------|-----------------|----------------|----------------|
| Bulgaria | 115.0 | 95.1 | 201.1 |
| Croatia | 56.8 | 46.6 | 103.4 |
| Cyprus | 6.4 | 5.1 | 11.5 |
| Czech Republic | 95.5 | 89.0 | 184.5 |
| Estonia | 32.3 | 35.7 | 68.0 |
| Greece | 116.7 | — | 116.7 |
| Hungary | 108.9 | 105.7 | 214.7 |
| Latvia | 50.2 | 51.9 | 102.1 |
| Lithuania | 56.2 | 61.4 | 117.6 |
| Malta | 4.4 | 3.6 | 8.0 |
| Poland | 397.8 | 411.5 | 809.3 |
| Portugal | 102.7 | — | 102.7 |
| Romania | 275.2 | 227.3 | 502.5 |
| Slovakia | 54.9 | 58.2 | 113.1 |
| Slovenia | 19.9 | 17.8 | 37.7 |
| Funds ² | 55.2 | 44.8 | 100.0 |
| Total | 1 548.1* | 1 253.7 | 2 801.8 |

All figures are in million €.

² Fund for Youth Employment and Fund for Regional Cooperation.

* The EEA Grants are jointly financed by all three Donor States, where contributions are based on their GDP.

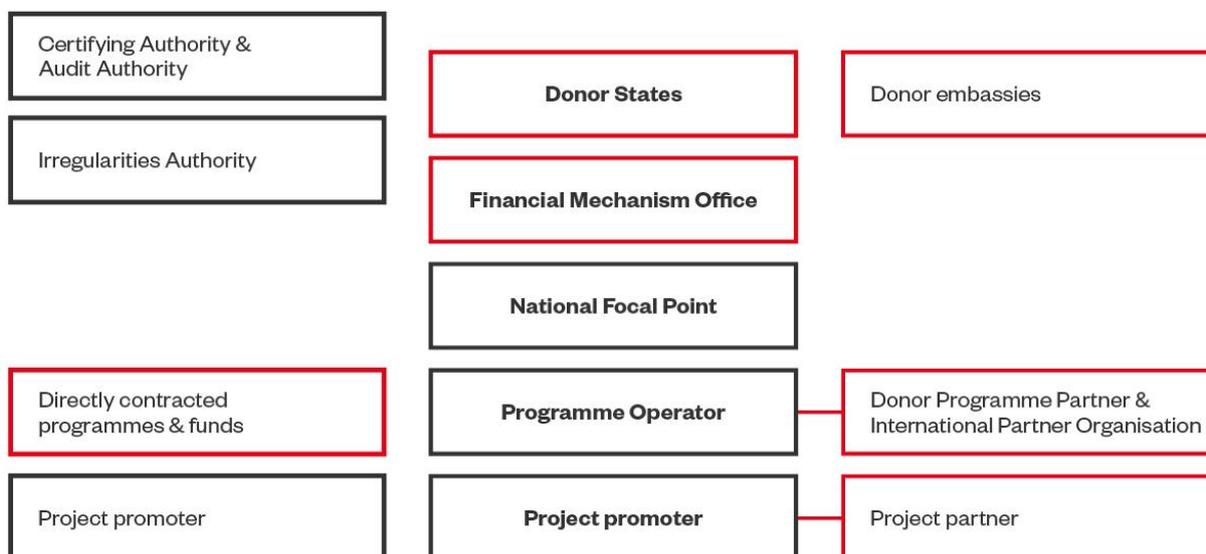
1. Introduction: policy and practice

The Beneficiary States manage the greatest share of the Grants. Most programmes are managed by Programme Operators in the Beneficiary States. However, the Financial Mechanism Office (FMO), also operates some programmes. In such cases the implementation of the programme is normally performed by a Fund Operator.

1.1. The roles of the respective actors of the Grants in the fight against fraud

As shown in Figure 3, the EEA and Norway Grants structure is designed in a way that all actors in the management of the Grants contribute to the fight against fraud.

Figure 2 Grants organisational overview



The roles of the respective actors in the Beneficiary States

The Beneficiary States and their national authorities have the primary responsibility for control and monitoring.

The National Focal Point has the overall responsibility for the implementation of the EEA and Norway Grants. It reimburses the Donors in cases of corruption, fraud or other irregularities in the Beneficiary State which have not been corrected in the first place. It establishes reporting and monitoring procedures for irregularities including that of reporting grave irregularities to the police and establishes an alert system for suspected corruption.

In addition to the **National Focal Point**, the Beneficiary States designate a **Certifying Authority**, which is charged with submitting financial reports to the Donors; an **Audit Authority**, charged with carrying out audits to ensure the effective functioning of the management and control systems designed by the Beneficiary States; and an **Irregularity Authority** responsible for the reporting of fraud and other irregularity cases to the Donors.

The Programme Operators are entities responsible for preparing and implementing the programme. They take all necessary and appropriate measures to prevent, detect and rectify fraud and other irregularities.

The Fund Operators are the entities responsible for developing and implementing programmes that are directly funded and under the responsibility of the FMO. They must make every effort possible to prevent, detect, and nullify the effect of any cases of irregularities. Additionally, the Fund Operators shall investigate any suspected and actual cases of irregularities promptly and efficiently, including making any financial corrections that may be appropriate.

The Project Promoters are the entities initiating, preparing and implementing a project. They must respect applicable legislation in the implementation of the projects and inform the national authorities of any suspected or actual cases of fraud and other irregularities.

The role of the Donor States

The Donor States develop and adopt regulations and the governance structure of the Grants, conduct and follow up risk assessments and take corrective measures (including reimbursement of funds) towards Beneficiary States for violations of the regulations. They conduct annual meetings with all Beneficiary States and carry out on-site inspections of projects.

The role of the Financial Mechanism Office (FMO) – the Brussels-based secretariat of the Grants

The FMO serves as a contact point between the Donor and Beneficiary States. The Donors have delegated technical implementation and daily management of the Grants to the FMO. The FMO's responsibilities related to management and control as pertaining to fraud, include:

- Monitoring that the implementation of the EEA and Norway Grants is in line with the legal framework
- Reviewing reports from Beneficiary States such as irregularity reports, audit reports, the strategic report, annual programme reports, interim financial reports, the final programme report
- Conducting audits (including on the management and control system of the Beneficiary State), monitoring, on-the-spot verification of projects
- Managing external evaluations of ongoing or completed EEA & Norway Grants programmes, funds, themes, strategies, policies, or processes, and of their design, implementation, and results
- Receiving and following up complaints and alerts on suspicions of fraud
- Reviewing all fraud and irregularity cases reported by the Irregularity Authority: Requiring a clear description of each irregularity, accuracy of amounts affected and the level of financial corrections applied at national level with regard to applicable guidance
- Checking appropriate follow up at national level before closing the irregularity
- Updating and publishing fraud and other irregularities reports quarterly and annually
- Providing training, workshops and entering into dialogue on fraud and other irregularities with all concerned actors in the Beneficiary States.

1.2. Mechanisms to detect fraud and irregularities

The main ways by which the different actors of the Grants discover cases of suspected or actual fraud and irregularities are:

- Audits, monitoring and verification visits and on the spot checks of funded projects
- Notifications by project promoters and project partners
- Checks of payment claims, financial reports, activity progress reports

- Media and information provided by the general public
- Complaints and alert mechanisms

1.3. Mechanisms to correct fraud and irregularities

If any resources are unduly paid or lost due to fraud or any other irregularities, the Beneficiary State is responsible for reclaiming them from the Programme Operator or project promoter, depending on who committed the irregularity.

In addition to this or failing the action of the Beneficiary State, the Donors can apply financial corrections. The aim of a financial correction is to restore a situation where all expenditure financed is in line with the applicable rules. The amount unduly spent must thus be identified.

An amount corrected on a cancelled project may be reused under the programme for projects other than those that were the subject of a financial correction. The project grant amount is thus reduced in case of financial corrections. However, when a financial correction is made for systemic irregularities, the financial contribution may not be reused for that programme. This means that the programme grant amount is reduced.

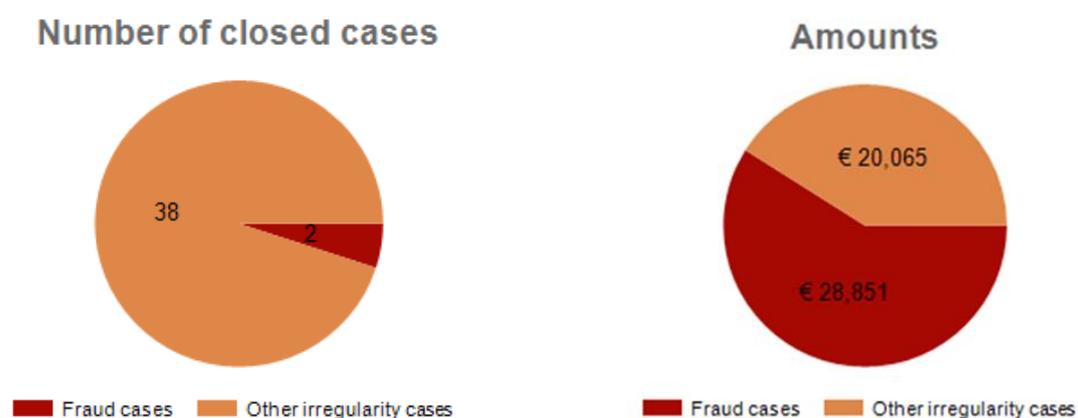
2. 2021 annual overview

Table 1 Total amount of closed fraud and other irregularities

| | Other irregularities | | | Fraud | | |
|---------------------------|----------------------|----------------|--------------|-----------------|----------------|--------------|
| | Number of cases | Amounts | %* | Number of cases | Amounts | %* |
| EEA funded programmes | 18 | €11,034 | 0.00% | 1 | €28,851 | 0.00% |
| Norway funded programmes | 7 | €4,268 | 0.00% | 0 | €0 | 0.00% |
| Jointly funded programmes | 13 | €4,763 | 0.00% | 1 | €0 | 0.00% |
| Total | 38 | €20,065 | 0.00% | 2 | €28,851 | 0.00% |

*The percentage % represents the value of annual cases out of the total grant allocation

Figure 3 Proportion of closed fraud and other irregularity cases



During 2021, there were 2 cases closed involving fraud within the Grants while 38 cases of other irregularities were closed. A breakdown of categories of other irregularities closed in 2021, is presented in table 4.

A breakdown of closed cases in 2021 by Beneficiary States and directly funded programmes is also shown in table 2 below.

Table 2 Number of fraud and other irregularity cases closed in 2021 and financial correction by Beneficiary States and directly funded programmes

| Country/programme | FRAUD | | OTHER IRREGULARITIES | | TOTAL | |
|--|----------|----------------|----------------------|----------------|-----------|----------------|
| | Number | Amounts | Number | Amounts | Number | Amounts |
| Bulgaria | 0 | €0 | 11 | €4,602 | 11 | € 4,602 |
| Croatia | 0 | €0 | 0 | €0 | 0 | €0 |
| Cyprus | 0 | €0 | 1 | €0 | 1 | €0 |
| Czech Republic | 0 | €0 | 8 | € 1,182 | 8 | € 1,182 |
| Estonia | 0 | €0 | 4 | €1,205 | 4 | €1,205 |
| Greece | 0 | €0 | 0 | €0 | 0 | €0 |
| Hungary | 0 | €0 | 0 | €0 | 0 | €0 |
| Latvia | 0 | €0 | 4 | €140 | 4 | €140 |
| Lithuania | 0 | €0 | 0 | €0 | 0 | €0 |
| Malta | 0 | €0 | 0 | €0 | 0 | €0 |
| Poland | 0 | €0 | 2 | €1,412 | 2 | €1,412 |
| Portugal | 0 | €0 | 0 | €0 | 0 | €0 |
| Romania | 1 | €28,851 | 0 | €0 | 1 | €28,851 |
| Slovakia | 0 | €0 | 0 | €0 | 0 | €0 |
| Slovenia | 0 | €0 | 2 | €3,704 | 2 | €3,704 |
| Active Citizens Fund ³ | 0 | €0 | 6 | €7,819 | 6 | €7,819 |
| Regional Fund RF-YOUTH ⁴ | 0 | €0 | 0 | €0 | 0 | €0 |
| Regional Fund RF-COOPERATION ⁵ | 1 | €0 | 0 | €0 | 1 | €0 |
| Social Dialogue – Decent Work ⁶ | 0 | €0 | 0 | €0 | 0 | €0 |
| Total | 2 | €28,851 | 38 | €20,065 | 40 | €48,916 |

There are differences in the number of irregularity cases reported by each Beneficiary State. This depends to a great extent on the implementation stage of the various programmes, but also on the efficiency of the management and control systems in place. There is not always a direct correlation between the number of cases reported and the actual presence of fraud in a Beneficiary State. It may be that some Beneficiary States report more than others because they have stronger control system in place.

³ Active Citizens Fund includes 16 programmes [Civil Society | EEA Grants](#)

⁴ Fund for Youth Employment [Fund for Youth Employment | EEA Grants](#)

⁵ Fund for Regional Cooperation [Fund for Regional Cooperation | EEA Grants](#)

⁶ Social Dialogue – Decent Work [Social Dialogue - Decent Work | EEA Grants](#)

3. Fraud cases

Table 3 Total amount of closed fraud cases

| Fraud | | | |
|---------------------------|-----------------|----------------|--------------|
| | Number of cases | Amounts | %* |
| EEA funded programmes | 1 | €28,851 | 0.00% |
| Norway funded programmes | 0 | €0 | 0.00% |
| Jointly funded programmes | 1 | €0 | 0.00% |
| Total | 2 | €28,851 | 0.00% |

*The percentage % represents the value of annual cases out of the total grant allocation

During 2021, 2 cases of fraud were closed. The split between the different sources of funding is shown in table 3 above. Further information on the fraud cases is found in Annex 1 to the present report.

4. Other irregularity cases

Table 4 Distribution of other closed irregularity cases by category

| Categories of other irregularities | Number of cases | Amounts |
|--|-----------------|----------------|
| Conflict of interest | 0 | €0 |
| Deviation from programme agreement | 3 | €2 |
| Deviation from project contract | 2 | €0 |
| Deviation from public procurement rules/principles | 19 | €11,899 |
| Error in financial report | 14 | €8,164 |
| Total | 38 | €20,065 |

During 2021, 38 cases of other irregularities have been closed. The split between the different categories of other irregularities is shown in table 4 above and further information on each case is found in Annex 2 to the present report.

5. Cumulative overview

Table 5 Total cumulative amount of closed fraud and other irregularities

| | Other irregularities | | | Fraud | | |
|---------------------------|----------------------|-----------------|--------------|-----------------|----------------|--------------|
| | Number of cases | Amounts | %* | Number of cases | Amounts | %* |
| EEA funded programmes | 20 | €140,343 | 0.01% | 1 | €28,851 | 0.00% |
| Norway funded programmes | 8 | €4,294 | 0.00% | 0 | €0 | 0.00% |
| Jointly funded programmes | 19 | €5,133 | 0.00% | 1 | €0 | 0.00% |
| Total | 47 | €149,770 | 0.01% | 2 | €28,851 | 0.00% |

*The percentage % represents the value of annual cases out of the total grant allocation

A total of 2 cases of fraud and 47 cases of other irregularities have been closed from 2020 up until 2021, out of the total number of 92 irregularities reported up until 2021 to the Donors across all 15 Beneficiary States for the 2014-2021 funding period.

At the end of 2021, 42 cases remained open. A breakdown of open cases by Beneficiary State and directly funded programmes is shown in table 6 below.

Table 6 Open cases at end of year by country/programme

| Country / Programme | Open cases on 31.12.21 |
|-------------------------------|------------------------|
| Bulgaria | 1 |
| Croatia | 0 |
| Cyprus | 0 |
| Czech Republic | 0 |
| Estonia | 5 |
| Greece | 1 |
| Hungary | 0 |
| Latvia | 1 |
| Lithuania | 0 |
| Malta | 0 |
| Poland | 8 |
| Portugal | 0 |
| Romania | 16 |
| Slovakia | 0 |
| Slovenia | 0 |
| Active Citizens Fund | 9 |
| Regional Fund RF-YOUTH | 1 |
| Regional Fund RF-COOPERATION | 1 |
| Social Dialogue – Decent Work | 0 |

6. Conclusion

Publicity and deterrence

Ensuring openness and transparency is essential for the implementation of the Grants and to keep the public informed on the achievements of the funding. The overview of all closed fraud and other irregularity cases (reported by the Beneficiary States or detected by the FMO during the exercise of its control functions) included in the present report is part of the efforts to prevent fraud in the financial mechanisms.

The Donors publish annual reports on closed fraud and other irregularity cases on the EEA and Norway Grants website.

Reporting on suspected fraud or other irregularities

For each project financed by the Grants, the principles of good governance, transparency, equality, accountability, efficiency and zero tolerance towards corruption shall be applied.

In the application of the zero-tolerance policy towards corruption under the EEA and Norway Grants, Iceland, Liechtenstein and Norway strongly encourage all suspected mismanagement of the funding to be reported. All suspected fraud and other irregularities can be submitted directly to any of the agencies responsible for the management of the Grants or to the Financial Mechanism Office.

See [the section on how to report fraud and other irregularities for more details](#).

7. Annexes

Annex 1: Summary of closed fraud cases in 2021

Annex 2: Summary of other closed irregularity cases in 2021

Annex 1: Summary of all closed Fraud cases in 2021

During 2021, there were 2 closed cases involving fraud within the Grants.

| Case ID number | Beneficiary State | Programme | Source of funding | Case opened | Case closed | Decision | Amount corrected |
|----------------|-------------------|----------------|---------------------|-------------|-------------|---|------------------|
| IR 44 | Regional Fund | RF-COOPERATION | EEA & Norway Grants | 30.11.2020 | 14.06.2021 | The reported suspicion of irregularity was not confirmed. | €0 |
| IR 34 | Romania | RO-CULTURE | EEA Grants | 27.08.2020 | 25.11.2021 | Project cancelled. Entire project grant withdrawn. | €28,851 |
| Total | | | | | | | €28,851 |

Further details on the above cases:

IR 44: Discrepancies in financial statements that were determined to be a mistake and remedied. Mitigation measures against potential future irregularities taken.

IR 34: Suspicion of double financing. Advance payment recovered.

Annex 2: Summary of all other closed irregularities in 2021

Definitions of other irregularities identified under the Grants

| | |
|---|---|
| CONFLICT OF INTEREST | A conflict of interest situation is deemed to be present when a person involved in the selection process of the grants has direct or indirect interests that are or appear to be incompatible with the impartial and/or objective exercise of the functions related to the selection process. Such interests may be related to economic interests, political or national affinities, family or emotional ties, other shared interests with the grant applicant or its partner, or any other interests liable to influence the impartial and objective performance of the person involved in the selection of the grants projects. During the project evaluation and the award of grants, a conflict of interest situation must be prevented from occurring or remedied. |
| DEVIATION FROM PROGRAMME AGREEMENT | For each programme financed by the Grants, a programme agreement is concluded between the Donors and the National Focal Point or, in the case of programmes operated by the FMO, the Fund Operator. Errors under this category are often of a formal or procedural rather than financial nature and may therefore often be remedied without any financial corrections. Deviation from the programme agreement could include inter alia non-compliance with agreed procedures for the selection, monitoring or follow-up of projects. |
| DEVIATION FROM PROJECT CONTRACT | For each project financed under a programme, a project contract is concluded between the Programme Operator or, in the case of programmes operated by the FMO, the Fund Operator and the project promoter. A deviation from the project contract refers to non-compliance with the contractual terms, for example as regards reporting, planned progress of the project, any specific conditions set out in the contract (environmental conditions, building permissions), etc. |
| DEVIATION FROM PUBLIC PROCUREMENT PROCEDURES | A deviation from public procurement procedures could imply the inadequate assessment of bids, absence of tendering or inappropriate use of tendering procedures. If a breach/deviation is detected, national authorities are required to apply financial corrections as appropriate, including flat rate corrections set as a percentage of the value of the contract in question. |
| ERROR IN FINANCIAL REPORTS | Errors affecting payment claims could include cases where there are for example mistakes in the calculation of depreciation to be charged to the project, mistakes in the use of the applicable exchange rate, inclusion of ineligible costs etc. |

1.1 CONFLICT OF INTEREST

During 2021, there were no closed cases involving conflict of interest within the Grants.

1.2 DEVIATION FROM PROGRAMME AGREEMENT

| Case ID number | Beneficiary State | Programme | Source of funding | Case opened | Case closed | Decision | Amount corrected |
|----------------|---------------------------------|--------------------|---------------------|-------------|-------------|--|------------------|
| IR 48 | Cyprus | CY-LOCALDEV | EEA & Norway Grants | 02.02.2021 | 24.06.2021 | Irregularity remedied. No further action needed. | €0 |
| IR 38 | Slovenia (Active Citizens Fund) | SI-ACTIVE CITIZENS | EEA Grants | 14.10.2020 | 30.06.2021 | Irregularity remedied. No further action needed. | €0 |
| IR 41 | Poland | PL-HEALTH | Norway Grants | 26.11.2020 | 24.11.2021 | Amount linked to irregularity paid back/deducted from payment. | €2 |
| Total | | | | | | | €2 |

1.3 DEVIATION FROM PROJECT CONTRACT

| Case ID number | Beneficiary State | Programme | Source of funding | Case opened | Case closed | Decision | Amount corrected |
|----------------|---------------------------------|--------------------|-------------------|-------------|-------------|--|------------------|
| IR 55 | Greece (Active Citizens Fund) | GR-ACTIVE CITIZENS | EEA Grants | 27.04.2021 | 30.08.2021 | Irregularity remedied. No further action needed. | €0 |
| IR 24 | Portugal (Active Citizens Fund) | PT-ACTIVE CITIZENS | EEA Grants | 04.05.2020 | 22.10.2021 | Irregularity remedied. No further action needed. | €0 |
| Total | | | | | | | €0 |

1.4 DEVIATION FROM PUBLIC PROCUREMENT PROCEDURES

| Case ID number | Beneficiary State | Programme | Source of funding | Case opened | Case closed | Decision | Amount corrected |
|----------------|-------------------|-------------|---------------------|-------------|-------------|--|------------------|
| IR 14 | Estonia | EE-TA | EEA & Norway Grants | 09.03.2020 | 11.01.2021 | Irregularity remedied. No further action needed. | €356 |
| IR 17 | Bulgaria | BG-BF | EEA & Norway Grants | 09.03.2020 | 11.06.2021 | Irregularity remedied. No further action needed. | €18 |
| IR 18 | Bulgaria | BG-BF | EEA & Norway Grants | 09.03.2020 | 29.06.2021 | Irregularity remedied. No further action needed. Amount linked to irregularity paid back/deducted from payment. | €34 |
| IR 19 | Bulgaria | BG-LOCALDEV | EEA Grants | 09.03.2020 | 29.06.2021 | Irregularity remedied. No further action needed. Amount linked to irregularity paid back/deducted from payment. | €45 |
| IR 15 | Bulgaria | BG-TA | EEA & Norway Grants | 09.03.2020 | 29.06.2021 | Irregularity remedied. No further action needed. Amount linked to irregularity paid back/deducted from payment. | €2 |
| IR 16 | Bulgaria | BG-BF | EEA & Norway Grants | 09.03.2020 | 29.06.2021 | Irregularity remedied. No further action needed. Amount linked to irregularity paid back/deducted from payment. | €350 |

| Case ID number | Beneficiary State | Programme | Source of funding | Case opened | Case closed | Decision | Amount corrected |
|----------------|-------------------|-----------------|---------------------|-------------|-------------|---|------------------|
| IR 52 | Bulgaria | BG-TA | EEA & Norway Grants | 24.02.2021 | 30.06.2021 | Irregularity remedied. No further action needed. Amount linked to irregularity paid back/deducted from payment. | €226 |
| IR 56 | Bulgaria | BG-HOME AFFAIRS | Norway Grants | 28.04.2021 | 09.09.2021 | Irregularity remedied. No further action needed. Amount linked to irregularity paid back/deducted from payment. | €178 |
| IR 11 | Bulgaria | BG-HOME AFFAIRS | Norway Grants | 19.02.2020 | 09.09.2021 | Irregularity remedied. No further action needed. Amount linked to irregularity paid back/deducted from payment. | €412 |
| IR 62 | Latvia | LV-HOME AFFAIRS | EEA Grants | 31.05.2021 | 10.09.2021 | Irregularity remedied. No further action needed. Amount linked to irregularity paid back/deducted from payment. | €25 |
| IR 12 | Bulgaria | BG-LOCALDEV | EEA Grants | 19.02.2020 | 15.09.2021 | Irregularity remedied. No further action needed. Amount linked to irregularity paid back/deducted from payment. | €61 |

| Case ID number | Beneficiary State | Programme | Source of funding | Case opened | Case closed | Decision | Amount corrected |
|----------------|---------------------------------|--------------------|---------------------|-------------|-------------|---|------------------|
| IR 10 | Bulgaria | BG-LOCALDEV | EEA Grants | 19.02.2020 | 15.09.2021 | Irregularity remedied. No further action needed. Amount linked to irregularity paid back/deducted from payment. | €114 |
| IR 37 | Estonia | EE-RESEARCH | EEA Grants | 28.08.2020 | 14.10.2021 | Irregularity remedied. No further action needed. Project grant amount reduced. Amount linked to irregularity paid back/deducted from payment. | €719 |
| IR 69 | Estonia | EE-RESEARCH | EEA Grants | 24.08.2021 | 14.10.2021 | Irregularity remedied. No further action needed. Amount linked to irregularity paid back/deducted from payment. | €94 |
| IR 25 | Portugal (Active Citizens Fund) | PT-ACTIVE CITIZENS | EEA Grants | 04.05.2020 | 15.10.2021 | Project grant amount reduced. | €1,660 |
| IR 26 | Portugal (Active Citizens Fund) | PT-ACTIVE CITIZENS | EEA Grants | 04.05.2020 | 15.10.2021 | Project grant amount reduced. | €1,660 |
| IR 23 | Portugal (Active Citizens Fund) | PT-ACTIVE CITIZENS | EEA Grants | 04.05.2020 | 18.10.2021 | Project grant amount reduced. Amount linked to irregularity paid back/deducted from payment. | €4,500 |
| IR 47 | Estonia | EE-LOCALDEV | EEA & Norway Grants | 19.01.2021 | 25.10.2021 | Irregularity remedied. No further action needed. | €36 |

| Case ID number | Beneficiary State | Programme | Source of funding | Case opened | Case closed | Decision | Amount corrected |
|----------------|-------------------|--------------|-------------------|-------------|-------------|--|------------------|
| IR 27 | Poland | PL-EDUCATION | EEA Grants | 20.05.2020 | 24.11.2021 | Amount linked to irregularity paid back/deducted from payment. | €1,410 |
| Total | | | | | | | €11,899 |

1.5 ERROR IN FINANCIAL REPORT

| Case ID number | Beneficiary State | Programme | Source of funding | Case opened | Case closed | Decision | Amount corrected |
|----------------|-------------------|----------------|---------------------|-------------|-------------|---|------------------|
| IR 5 | Czech Republic | CZ-CULTURE | EEA Grants | 18.02.2020 | 29.03.2021 | Irregularity remedied. No further action needed. | €111 |
| IR 6 | Czech Republic | CZ-CULTURE | EEA Grants | 18.02.2020 | 29.03.2021 | Irregularity remedied. No further action needed. | €69 |
| IR 33 | Slovenia | SI-EDUCATION | EEA & Norway Grants | 27.08.2020 | 09.06.2021 | Irregularity remedied. No further action needed. Amount linked to irregularity paid back/deducted from payment. | €2,519 |
| IR 7 | Czech Republic | CZ-HEALTH | EEA Grants | 18.02.2020 | 28.06.2021 | Irregularity remedied. No further action needed. | €453 |
| IR 29 | Bulgaria | BG-HOMEAFFAIRS | Norway Grants | 28.05.2020 | 30.06.2021 | Irregularity remedied. No further action needed. Amount linked to irregularity paid back/deducted from payment. | €3,163 |
| IR 49 | Slovenia | SI-CLIMATE | EEA & Norway Grants | 04.02.2021 | 30.06.2021 | Irregularity remedied. No further action needed. Amount linked to irregularity paid back/deducted from payment. | €1,186 |
| IR 59 | Czech Republic | CZ-RESEARCH | EEA & Norway Grants | 31.05.2021 | 30.06.2021 | Amount linked to irregularity paid back/deducted from payment. | €1 |
| IR 60 | Czech Republic | CZ-CULTURE | EEA Grants | 31.05.2021 | 30.06.2021 | Amount linked to irregularity paid back/deducted from payment. | €32 |

| Case ID number | Beneficiary State | Programme | Source of funding | Case opened | Case closed | Decision | Amount corrected |
|----------------|-------------------|----------------|---------------------|-------------|-------------|--|------------------|
| IR 61 | Czech Republic | CZ-ENVIRONMENT | Norway Grants | 31.05.2021 | 30.06.2021 | Amount linked to irregularity paid back/deducted from payment. | €4 |
| IR 63 | Latvia | LV-RESEARCH | EEA & Norway Grants | 31.05.2021 | 25.11.2021 | Amount linked to irregularity paid back/deducted from payment. | €1 |
| IR 64 | Latvia | LV-RESEARCH | EEA & Norway Grants | 31.05.2021 | 25.11.2021 | Amount linked to irregularity paid back/deducted from payment. | €34 |
| IR 6 | Latvia | LV-LOCALDEV | EEA Grants | 31.05.2021 | 25.11.2021 | Amount linked to irregularity paid back/deducted from payment. | €80 |
| IR 78 | Czech Republic | CZ-ENVIRONMENT | Norway Grants | 18.11.2021 | 21.12.2021 | Amount linked to irregularity paid back/deducted from payment. | €445 |
| IR 79 | Czech Republic | CZ-HUMANRIGHTS | Norway Grants | 18.11.2021 | 21.12.2021 | Amount linked to irregularity paid back/deducted from payment. | €65 |
| Total | | | | | | | €8,164 |