



Supplement to Programme Manuals and Guidelines on expenditure verification regarding situation caused by COVID-19

General instructions

The current coronavirus outbreak may have negative impact on implementation of the Poland – Russia Cross-Border Cooperation Programme projects. An absolute priority is to slow down the epidemic. We all have to follow governments' instructions and act in the interest of public health.

Eligibility of expenditure already occurred

Beneficiary must make every effort to reimburse/recover any possible costs as quickly as possible in case a meeting, event or travel had to be cancelled or a previously made contractual obligation cannot be met. In the situation of delays regarding purchase or deliveries of equipment or works it is recommended to change delivery or works date within project implementation period.

Expenditures such as tickets, booking of accommodation, event services and other relevant contractual obligations that have occurred before the cancellation shall be eligible and the designated independent auditor/ TA controller shall accept them if:

- they were incurred before the date of publications of this document on the programme website <https://www.plru.eu/> and
- their recovery is not possible due to contractual terms, however beneficiaries are obliged to minimize the value of such expenditures and negotiate with contractual parties to take advantage of any flexible solutions (the effort of beneficiaries to prove that they made all efforts to recover expenditures fully or partially should be documented e.g. by e-mails) and
- they result from inevitable external circumstances (force majeure) e.g. official warnings by WHO or national authorities, or to the COVID-19 related medical circumstances.

In case expenditure is refundable (by the provider, insurance policy, etc.), it cannot be claimed in the framework of the Programme.

Decisions regarding eligibility of costs will be done individually for each project/case. It is highly recommended to keep the JTS project manager informed about any problems in the project. Please consider the project modification solutions. As a standard rule, the modification introduced should not result in substantial changes to the project objective, unless they are clearly justified by the change of external circumstances under which the project is implemented (subject to the current epidemic). Please wait with your requests for changes until the scope of necessary modification is complete and the COVID-19 related restrictions are lowered.



General recommendations

Due to dynamic situation, the MA and JTS recommend:

1. For future travels and events (after the date of publications of this document on the official programme website) beneficiaries are advised to use of flexible booking options and contractual arrangements allowing refundable cancellations.
2. In order to avoid negative impact to the project implementation, wherever possible it is recommended to replace cancelled meetings, events by on-line meetings/video-conferences, targeted online promotional campaigns, videos, online presentation of results, use of social media and website, etc.
3. In case project activities other than travel and events are concerned to COVID-19-virus situation, projects are requested to properly document those cases and to identify alternative solutions to implement the activities in question.

Changes in the projects

As a general rule, projects should be implemented in accordance with the approved Application Form or its latest amended version (if applicable), trying to reach all indicators and objectives foreseen. However, in case the circumstances affected by the COVID-19 pandemic have a direct impact on the project implementation and there is a need to introduce changes in the project, the procedure of changes described in chapter 7 of the *Programme Manual part II – Project Implementation* should be observed **with the following exceptions**:

1. Regarding general principles:
 - a. The costs related to changes, which require addendum to the grant contract and were incurred before the addendum is signed, might be considered eligible if they meet the requirements presented in the chapter "*Eligibility of expenditure already occurred*" of this document.
2. Regarding the minor changes:
 - a. The recommendation to notify MA via JTS of the minor changes in the project once per a quarter of the project implementation does not apply to the changes caused by the COVID-19 pandemic. Such changes can be notified more often, upon the needs of the beneficiaries.
 - b. Depending on the scope of changes, the documents to be submitted by the lead beneficiary to the JTS should be provided both in a paper version (via post) and in e-



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version (scan) to the email address plru@plru.eu. JTS will start the verification procedure of the request for changes after receiving e-version of the documents. The requirement that all the documents should be signed, stamped and dated by the authorized person at the lead beneficiary institution remains valid.

3. Regarding the substantial changes:

- a. The expectation that substantial changes are not requested more often than once per half a year of the project implementation period does not apply to the changes caused by the COVID-19 pandemic. It will be considered the unexpected circumstance in the project, which justifies requesting the substantial changes more often than once per half a year of the project implementation period.
- b. In case the COVID-19 pandemic directly influences the project activities in such a way that some of them would have to be postponed and performed after the initial project end date, the extension of the project implementation period can be considered on a case by case basis., upon a written request of the extension of project implementation period.
- c. Depending on the scope of changes, the documents to be submitted by the lead beneficiary to the JTS should be provided both in a paper version (via post) and in e-version (scan) to the email address plru@plru.eu. JTS will start the verification procedure of the request for changes after receiving e-version of the documents. The requirement that all the documents should be signed, stamped and dated by the authorized person at the lead beneficiary institution remains valid.

Reporting in the projects and cooperation with auditors

The reporting procedure described in chapter 6 of the *Programme Manual part II – Project Implementation* is still applicable, however, the following simplifications are introduced for the projects, which submit their reports during the COVID-19 pandemic:

1. For the start-up reports and brief narrative reports – the documents needed to be submitted by the lead beneficiary to the JTS should be provided in e-version (scan) to the email address plru@plru.eu. The deadline for submitting the above-mentioned reports remains unchanged and it is considered correctly kept if the e-version of the relevant report reaches the JTS mailbox in due time.



2. For the interim reports, additional interim reports and final reports – the documents needed to be submitted by the lead beneficiary to the JTS should be provided both in a paper version (via post) and in e-version (scan and excel file, where applicable) to the email address plru@plru.eu. JTS will start the verification procedure of the relevant report after receiving e-version of the documents. The deadline for submitting the above-mentioned reports remain unchanged and it is considered correctly kept if any of the required versions (paper or e-version) reaches the JTS in due time.
3. Each beneficiary sends the documents needed to be submitted to the lead beneficiary both in a paper version (via post) and in e-version (scan and excel file, where applicable).
4. The whole necessary correspondence related to the given report between the JTS and the lead beneficiary will be carried out in an e-version via e-mail only (scans of signed letters).
5. It is recommended that verification of beneficiaries' reports by independent auditors is performed on the scans of the documents supporting the costs incurred by the beneficiaries. The beneficiaries are obliged to keep the original documents in the project's folder at their premises.
6. Obligatory administrative verification in the form of on-the-spot checks (at the beneficiary's office) in case of purchase of fixed assets by the beneficiary for the unit value equal to or higher than 5 000 EUR gross can be carried out by an auditor at her/his office – as a desk check. Full documentation regarding the fixed asset must be provided to the auditor, including photos of the item and its labelling.
7. The auditor's certificate confirming the costs incurred by the beneficiary, checklists as required by the Guidelines on expenditure verification (Annex 3, Annex 3a, checklists for public procurement verification and checklist for verification of competitiveness principle) should be issued in the original version and delivered to the beneficiary via e-mail (scan version) and via post (original paper version).

Project savings

The savings identified in the project's budget during its implementation (excluding irregularities) can be used to broaden the scope of planned activities and/or undertake additional complementary activities.

In principle, the use of the extra funds should cause an increase of values of the planned project's indicators. All the additional activities, financed from the saved funds, should have a complementary character to the implemented project, ensure a stronger contribution to the project's results and objectives and guarantee greater benefits to the identified target groups across the borders. However due to extraordinary circumstances caused by the COVID-19 epidemic the MA/JTS may also consider additional activities that are



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not directly linked with the project's indicators but their input is relevant for the overall Programme strategy and particular priorities. In order to utilize the savings the Beneficiary shall follow the regular procedures of project's modification which are described in the *Programme Manual part II – Project Implementation*.

Important!

If due to restrictions connected with the epidemic situation dispatch of the paper version of documents is impossible, the paper version of the documents may be sent later. The JTS must be informed of this situation.