



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-Belarus-Ukraine 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 expenditures and project modification

Beneficiary must make every effort to reimburse/recover any possible costs as quickly as possible in case a meeting, an event or a business travel had to be cancelled or a previously made contractual obligation cannot be met. In the situation of delays regarding purchase, 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.pbu2020.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. 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. For future travels and events (after the date of publications of this document on the official programme website) beneficiaries are advised to use flexible booking options and contractual arrangements allowing refundable cancellations.

Decisions regarding eligibility of costs will be taken individually for each project/case. Please keep the JTS project manager informed about any implementation problems. 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.



Reporting simplifications

Due to dynamic situation, in order to avoid negative impact on the project implementation, wherever possible, the MA/JTS informs about the following:

The reporting procedure is still applicable; however, the following simplifications are introduced for the projects, which submit their reports during the COVID-19 pandemic:

- For all types of the reports foreseen in the Programme 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 relevant Project Manager's email address (or pbu@pbu2020.eu). JTS will start the verification procedure of the report after receiving e-version of the documents. The deadlines foreseen for each type of the report remain unchanged. A deadline is correctly kept if any of the required versions (paper or e-version) reaches the JTS in due time.
- 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).
- The whole necessary correspondence related to the given report between the JTS and the lead beneficiary will be carried out in e-version via e-mail only (scans of signed letters).
- 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.
- 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.
- 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 not directly linked to 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.

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.