

Specific guidelines on projects implementation during epidemic risk caused by COVID-19

1. Eligibility of expenditures referring to project activities affected by the COVID-19 pandemic

- 1.1. If the meeting or an event is cancelled and related costs were incurred, it is recommended to recover all possible costs as quickly as possible according to contractual terms.
- 1.2. In the situation of delays regarding purchase or deliveries of services or equipment or works it is recommended to change delivery date or works schedule within project implementation period.
- 1.3. Expenditures related to travels, meetings, events, etc. cancelled by project partners due to COVID-19 epidemic situation (e.g. tickets, pre-paid accommodation, booking of the conference room, event services, other procurements) shall be regarded as eligible, under the following conditions:
 - a) expenditures were incurred before the date of publication of this communication and
 - b) the project partner proves that the recovery of costs incurred is impossible, however project partners are obliged to minimize such expenditures and prove that they made all efforts to recover it fully or partially (it should be documented, e.g. by e-mails) and
 - c) they are subject to inevitable external circumstances (force majeure) e.g. official warnings by WHO or national authorities, or to the COVID-19 related medical condition (including quarantine or suspicion of some participant) and
 - d) products or services related to meetings, events, etc. cannot be used in other times or during other activities.
- 1.4. Expenditures related to the travels, meetings, events, etc. cancelled by contractor (third-parties) due to COVID-19 epidemic situation (e.g. tickets, pre-paid accommodation) that have occurred before the cancellation shall be eligible under the following conditions:
 - a) expenditures were incurred before the date of publication of this communication and
 - b) the project partner proves that the recovery of costs incurred is impossible, however project partners are obliged to minimize such expenditures and prove that they made all efforts to recover it fully or partially (it should be documented e.g. by e-mails) and
 - c) they are subject to inevitable external circumstances (force majeure) e.g. official warnings by WHO or national authorities, or to the COVID-19 related medical condition (including quarantine or suspicion of some participant) and
 - d) products or services related to meetings, events, etc. cannot be used in other times or during other activities.
- 1.5. In the situation of project closure, costs which arose in the project implementation phase can be paid in the project closure phase. In justified cases, when activities contracted during the implementation period cannot be fully implemented before the project end date due to COVID-19 pandemic (i.e. services or equipment or works are contracted but cannot be delivered by the project end date), costs may be regarded as eligible.
- 1.6. In any case, if the expenditure is refundable (from the provider, insurance, etc.), it cannot be claimed in the framework of the Programme.

1.7. Decisions regarding eligibility of costs will be done individually for each project.

2. Recommendations on activities planned during the COVID-19 pandemic

Due to dynamic situation, it is recommended:

- a) the planning of future events should be based on the current pandemic situation in order to avoid generating new costs that do not contribute to the achievement of project objectives; for future travels and events make use of flexible booking options and contractual arrangements allowing refundable cancellations;
- b) 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.;
- c) in case project activities other than travel and events are compromised by the COVID-19-virus situation, projects are requested to properly document those cases and to identify alternative solutions to implement the activities in question.

3. Changes in the project implementation caused by the COVID-19 pandemic

As a general rule, project should be implemented in line with the approved application and the Subsidy Contract, trying to reach all foreseen objectives. However, in case the COVID-19 pandemic has direct impact on project implementation and there is a need to introduce changes in the project, the procedure of changes described in the Programme Manual Chapter VI Section 6 'Changes during project implementation' should be followed, with some exceptions possible:

Changes requiring the decision of the Joint Secretariat or the Monitoring Committee:

- a) The rule to request changes that are subject to the JS decision only once per project lifetime and the rule to submit the request for changes to the JS at the latest two months before the project completion date, does not apply to changes in the project implementation caused by the COVID-19 pandemic. This refers especially to budget changes, changes in the work plan or spending plan. Such changes should be communicated to JS as soon as possible, upon the needs of the partnership.
- b) The rule to submit the request for changes requiring the MC decision to JS at the latest two months before the project completion date does not apply to changes in the project implementation caused by the COVID-19 pandemic. However, such changes should be communicated to JS as soon as possible to secure time for MC decision process.
- c) 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 justified.
- d) The need for changes in the project should be communicated in the JS in the SL2014 system in order to maintain an appropriate audit trail.
- e) The request for changes should include all issues identified due to COVID-19 pandemic.

In 2020 it is allowed to apply for changes in the project which would complement the list of project's specific goals (deliverables) with: mitigation of negative consequences of COVID-19 pandemic in the support area. Such requests should contain a ready concept of additional activities in the project. Changes will be proceeded in line with the Programme Manual provisions stated in Chapter VI, section 6 Changes during project implementation.

They will be examined on an individual basis and will require an approval from the Monitoring Committee and signing an annex to the Subsidy Contract.

Please remember that it is not possible to apply for changes in the project after its ending date had elapsed.

In every case of requesting a change in the project, please bear in mind the goals of the project, reaching its results and the expected impact of the project on the programme area.

4. Indicators

Please refer to the Programme Manual (points 6.3 *Changes to project main outputs and deliverables* and 6.8 *Consequences of not meeting output indicators and spending targets* regarding the necessity to carry out activities and reaching indicators. In case when non-reaching an indicator was due to a force majeure, or other circumstances outside the scope of influence of the beneficiary, the MA and / or the Monitoring Committee may refrain from decreasing the co-financing. Please remember that the JS must be informed in due time about the impossibility to reach indicators and provide the reasons justifying it. Each such case will be assessed on individual basis. As a rule, we suggest to postpone (if possible) the activities to a later time, and only resigning from their implementation when it occurs impossible or it would not be contributing to the goals of the project.

5. Reporting in projects and cooperation with FLC

The reporting procedure described in the Programme Manual Chapter VI Section 7 'Monitoring and Reporting' is still applicable, however, the following simplifications are introduced for the projects, which submit their reports during the COVID-19 pandemic:

- a) The lead partner may allow project partners both from centralised and decentralised system to agree individually with their FLC to postpone the submission of a partner progress report.
- b) The lead partner may agree with the JS to postpone the submission of a project progress report.
- c) The lead partner may agree with the JS to combine two reporting periods into one report. Before submitting the request to JS, the lead partner must agree it internally with project partners.
- d) The lead partner may agree with the JS to submit a project progress report covering activities of only part of partners only with condition that consent from all partners was received and partners which not reported shall have possibility to include not reported activities and expenditure during the next reporting period.
- e) The lead partner may ask the JS to make an additional project progress report covering different than the standard reporting period.
- f) Any request regarding changes in reporting routine should be communicated to JS via SL2014 to keep the audit trail.
- g) Individual arrangements between the project partners and the FLC during the time of emergency due to COVID-19 are allowed. This concerns especially regarding the deadlines and channels of document delivery and information flow, provided that the audit trail is maintained. However, please note that the timeframe to complete the verification expenditure set by the Programme Manual remains unchanged and binding.
- h) Obligatory on-the-spot checks may be partly done in a form of a desk check (i.e. in case of financial check).

Please follow the Programme website or contact the Joint Secretariat for any further updates of the above rules.