

## Corona virus and effects on implementation of spending programmes

The recent outbreak of Corona virus in the EU and elsewhere may have implications for the participation of individuals in meetings and events organised by beneficiaries for the purposes of current projects and for the execution of contracts.

Where individuals who were to take part in such meetings or events are prevented from doing so, for example owing to their recent contact with someone suffering from the virus or their presence in an area considered to be at high risk, expenses of travel or accommodation that could not be cancelled and which are not reimbursed from other sources should be regarded as eligible costs.

Where for similar reasons the execution of contracts is impeded, authorising officers should exercise their discretion in permitting substitute performance or delayed performance.

There may be circumstances in which unavailability of key staff or the impossibility of carrying on work in a zone affected by the virus prevents fulfilment of a contractual obligation. If such cases are reported, the possible application of the rules on *force majeure* should be examined.

Authorising officers should analyse the circumstances on a case-by-case basis.