

Commission Implementing Regulation (EU) No 809/2014 of 17 July 2014
laying down rules for the application of Regulation (EU) No 1306/2013 of
the European Parliament and of the Council with regard to the integrated
administration and control system, rural development measures and cross compliance

TITLE IV

**NON-AREA-RELATED AND NON-ANIMAL-
RELATED RURAL DEVELOPMENT MEASURES**

CHAPTER II

Checks

Section 2

Provisions for checks

Article 48

Administrative checks

1. Administrative checks shall be carried out on all applications for support, payment claims or other declarations required to be submitted by a beneficiary or a third party, and shall cover all elements that can be checked and are appropriate to be checked by means of administrative checks. The procedures shall require recording of the control work undertaken, the results of the verification and the measures taken in the event of discrepancies.
2. Administrative checks on applications for support shall ensure the compliance of the operation with applicable obligations established by [^{F1}the law applying in the constituent nation] or by the rural development programme, including those of public procurement, State aid and other obligatory standards and requirements. The checks shall in particular include verification of:
 - (a) the eligibility of the beneficiary;
 - (b) the eligibility criteria, commitments and other obligations of the operation for which support is requested;
 - (c) [^{F2}compliance with the selection criteria, where those criteria apply;]
 - (d) the eligibility of the costs of the operation, including compliance with the category of costs or calculation method to be used when the operation or part of it falls under Article 67(1)(b), (c) and (d) of Regulation (EU) No 1303/2013;
 - (e) [^{F2}for costs referred to in Article 67(1)(a) of Regulation (EU) No 1303/2013, excluding contributions in kind and depreciation, a verification of the reasonableness of the costs submitted. The costs shall be evaluated using a suitable evaluation system, such as reference costs, a comparison of different offers or an evaluation committee. For

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 Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) No 809/2014. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details)*

operations with a support rate up to 30 % or for operations supported under Article 35 of Regulation (EU) No 1305/2013, the verification of the reasonableness of the costs may be carried out at the stage of the administrative checks on payment claims. For operations with eligible costs up to EUR 5 000, the reasonableness of the costs may be established by a draft budget agreed *ex ante* by the managing authority.]

3. Administrative checks on payment claims shall include in particular, and where appropriate for the claim in question, verification of:

- (a) [^{F2}the completed operation compared with the operation for which the application for support was granted;
- (b) the costs incurred and the payments made, except where a form or method as referred to in Article 67(1)(b), (c) or (d) of Regulation (EU) No 1303/2013 is applied.]

4. Administrative checks shall include procedures to avoid irregular double financing with other [^{F3}schemes in the constituent nations] and with the previous programming period. Where financing from other sources exists, those checks shall ensure that the total support received does not breach the maximum permissible amounts or support rates.

5. Administrative checks on investment operations shall include at least one visit to the operation supported or the investment site to verify the realisation of the investment.

However, the competent authority may decide not to carry out such visits for duly justified reasons, such as the following:

- (a) the operation is included in the sample for an on-the-spot check to be carried out in accordance with Article 49;
- (b) the competent authority considers that the operation in question is a small investment;
- (c) the competent authority considers that the risk that the conditions for receiving support are not met is low, or that the risk that the investment has not been realised is low.

The decision referred to in the second subparagraph and its justification shall be recorded.

[^{F4}6. As regards the financial instruments referred to in [^{F5}Article 38(1)] and (c) of Regulation (EU) No 1303/2013, paragraphs 1 to 5 of this Article shall neither apply to the contribution to the financial instrument nor to the support to the final recipient. However, Articles 58 and 59 of Regulation (EU) No 1306/2013 and Article 9 of Commission Delegated Regulation (EU) No 480/2014⁽¹⁾ shall apply.]

Textual Amendments

- F1** Words in Art. 48(2) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **5(42)(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F2** Substituted by [Commission Implementing Regulation \(EU\) 2017/1242 of 10 July 2017 amending Implementing Regulation \(EU\) No 809/2014 laying down rules for the application of Regulation \(EU\) No 1306/2013 of the European Parliament and of the Council with regard to the integrated administration and control system, rural development measures and cross-compliance](#).
- F3** Words in Art. 48(4) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing,](#)

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- Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **5(42)(b)**; 2020 c. 1, Sch. 5 para. 1(1)
- F4** Substituted by Commission Implementing Regulation (EU) 2019/936 of 6 June 2019 amending Implementing Regulations (EU) No 808/2014, (EU) No 809/2014 and (EU) No 908/2014 as regards financial instruments set up under the programmes for rural development.
- F5** Words in Art. 48(6) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, **5(42)(c)** (as inserted by S.I. 2019/1405, regs. 1(2), 3(4)(b)); 2020 c. 1, Sch. 5 para. 1(1)

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- (1) [^{F4}Commission Delegated Regulation (EU) No 480/2014 of 3 March 2014 supplementing Regulation (EU) No 1303/2013 of the European Parliament and of the Council laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund (OJ L 138, 13.5.2014, p. 5).]

Textual Amendments

- F4** Substituted by [Commission Implementing Regulation \(EU\) 2019/936 of 6 June 2019 amending Implementing Regulations \(EU\) No 808/2014, \(EU\) No 809/2014 and \(EU\) No 908/2014 as regards financial instruments set up under the programmes for rural development.](#)

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