

Commission Implementing Regulation (EU) 2015/1831 of 7  
October 2015 laying down rules for application of Regulation (EU)  
No 1144/2014 of the European Parliament and of the Council on  
information provision and promotion measures concerning agricultural  
products implemented in the internal market and in the third countries

CHAPTER III

**MANAGEMENT OF SIMPLE PROGRAMMES**

*SECTION I*

**Implementation and financing of programmes**

*Article 9*

**Designation of the competent authorities**

Member States shall designate the competent national authorities responsible for implementing this Regulation.

They shall notify the Commission of the name and full details of the authorities designated and any changes thereto.

The Commission shall make that information available to the public in an appropriate form.

*Article 10*

**Conclusion of contracts**

1 As soon as the Commission adopts an implementing act referred to in Article 11(2) of Regulation (EU) No 1144/2014, it shall forward the copies of the selected programmes to the Member States concerned.

2 Member States shall without delay inform the proposing organisations concerned whether or not their applications have been accepted.

3 Member States shall conclude contracts for the implementation of programmes with the selected proposing organisations within 90 calendar days of the notification of the Commission act referred to in Article 11(2) of Regulation (EU) No 1144/2014 provided that the implementing bodies referred to in Article 13 of that Regulation have been selected in accordance with the procedure provided for in Article 2 of Delegated Regulation (EU) 2015/1829. Beyond that deadline, no contracts may be concluded without prior authorisation from the Commission.

4 The starting date of the implementation of the programme shall be the first day of the month following the date of signature of the contract. However, the starting date may be postponed for up to 6 months, in particular to take into account the seasonality of the product concerned by the programme or participation in a specific event or fair.

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5 Member States shall use the model contracts provided by the Commission.

6 Where appropriate, Member States may amend certain terms in the model contracts in order to comply with their national law, provided that this does not infringe Union legislation.

#### *Article 11*

### **Implementation of the programmes by the proposing organisations**

A proposing organisation may implement certain parts of a simple programme itself, subject to the following conditions:

- (a) the proposing organisation has at least three years' experience in implementing information provision and promotion measures; and
- (b) the proposing organisation ensures that the cost of the measure which it plans to carry out itself is not in excess of the normal market rates.

#### *Article 12*

### **Obligations with regard to information and records**

1 Proposing organisations shall keep information up to date and shall inform the Member State concerned about events and circumstances which are likely to affect significantly the implementation of the programme or the Union's financial interests.

2 Proposing organisations and implementing bodies shall keep records and other supporting documentation which prove the proper implementation of the programme and the costs declared as eligible, in particular the following:

- a for actual costs: adequate records and other supporting documentation to prove the costs declared, such as contracts, subcontracts, invoices and accounting records. The cost accounting practices and internal control procedures shall enable direct reconciliation between the amounts declared, the amounts recorded in their accounts and the amounts stated in the supporting documentation.

As regards personnel costs, the proposing organisation and implementing bodies shall keep time records for the number of hours declared. In the absence of reliable time records of the hours worked on the action, the Member State may accept alternative evidence supporting the number of hours declared, if it considers that it offers an adequate level of assurance.

For persons working exclusively on the programme, keeping time records shall not be required but a signed declaration confirming that the persons concerned have worked exclusively on the action;

- b for flat-rate costs: adequate records and other supporting documentation to prove the eligibility of the costs on the basis of which the flat-rate is calculated.

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## Article 13

### Payment of the advance

1 Within 30 days from the date that the contract referred to in Article 10 has been signed, the proposing organisation may submit an application for an advance payment to the Member State concerned, together with the security provided for in paragraph 2 of this Article.

2 The advance shall be paid on condition that the proposing organisation has lodged a security equal to the amount of that advance in favour of the Member State in accordance with Chapter IV of Commission Delegated Regulation (EU) No 907/2014<sup>(1)</sup>.

3 An advance payment shall amount to no more than 20 % of the maximum Union financial contribution, as referred to in Article 15 of Regulation (EU) No 1144/2014.

4 The Member State shall make payment of an advance either within 30 days from the date of the receipt of the security provided for in paragraph 2 or within 30 days from the date which is 10 days before the starting date of the implementation of the programme, whichever is the latest.

5 The advance shall be cleared at payment of the balance.

6 By way of derogation from paragraphs 1 and 5 of this Article, proposing organisations established in Member States receiving financial assistance pursuant to Article 15(3) of Regulation (EU) No 1144/2014 may make their application for an advance payment into two parts. Applicants choosing to avail of this option shall apply for the first part of their advance payment within the deadline provided for in paragraph 1 of this Article. An application for the remaining part of the advance may only be submitted after the first part of the advance has been cleared.

## Article 14

### Application for interim payments

1 Except for the last year of implementation of the programme, applications for an interim payment of the Union's financial contributions shall be submitted by the proposing organisation to the Member States within 60 days from the date on which the implementation of a year of the programme has been completed.

2 Such applications shall cover the eligible costs incurred during the year concerned and shall be accompanied by an interim report comprising a periodic financial report and a periodic technical report.

3 The periodic financial report referred to in paragraph 2 shall comprise:

- a a financial statement from each proposing organisation detailing the eligible costs included in the programme and accompanied by a declaration certifying that:
  - the information provided is complete, reliable and true;
  - the costs declared are eligible in accordance with Article 4 of Delegated Regulation (EU) 2015/1829;
  - the costs can be substantiated by adequate records and supporting documentation that will be produced upon request or in the context of checks provided for in this Regulation;

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- b a certificate on the financial statements produced by an approved external auditor for the proposing organisation concerned, where the Union's financial contribution to the actual costs of the programme is EUR 750 000 or more, and the amount of the Union's financial contribution to the actual costs requested by way of interim payment is EUR 325 000 or more. The certificate shall provide evidence of the eligibility of the costs proposed in accordance with Article 4 of Delegated Regulation (EU) 2015/1829 and on compliance with the obligations set out in Article 12(2) of this Regulation.
  - c copies of the relevant invoices and supporting documents proving the eligibility of the costs where the certificate referred to in point (b) is not required.
- 4 The periodic technical report referred to in paragraph 2 shall contain:
- a copies of all the material and visuals used which have not been already forwarded to the Member State;
  - b a description of the activities carried out in the period to which the interim payment relates, that shall use the output and result indicators of the programme referred to in Article 22; and
  - c justification for any differences between the activities planned in the programme and their expected outputs and results to those actually carried out or obtained.

#### *Article 15*

### **Application for payment of the balance**

1 Applications for payment of the balance shall be submitted by the proposing organisation to the Member State within 90 days of the completion of the programme covered by the contract referred to in Article 10.

2 The application shall be considered admissible if it is accompanied by a final interim report, a final report and a study evaluating the results of the promotional and information measures.

3 The final interim report referred to in paragraph 2 shall concern the last year of implementation of the programme. In their financial statements, proposing organisations shall certify that all the receipts have been declared.

- 4 The final report referred to in paragraph 2 shall comprise:
- a a final financial report containing a final summary financial statement, drawn up by the proposing organisation, consolidating financial statements for all interim payments and showing all expenditure incurred;
  - b a final technical report containing:
    - (i) an overview of the activities carried out and the outputs and results of the programme using the indicators referred to in Article 22; and
    - (ii) a summary for publication.

5 The study evaluating the results of the promotional and information measures referred to in paragraph 2 shall be undertaken by an independent external body. That body shall use the indicators referred to in Article 22.

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## Article 16

### Payments by the Member State

1 The interim payments and the advance payments referred to in Articles 13 and 14 taken together shall not exceed 90 % of the Union's total financial contribution referred to in Article 15 of Regulation (EU) No 1144/2014.

2 Member States shall make the payments referred to in Articles 14 and 15 within 60 days from the receipt of the application for payment provided that all checks have been carried out in accordance with this Regulation.

3 Where further administrative or on-the-spot checks referred to in Articles 19 and 20 are necessary, the deadline referred to in paragraph 2 may be extended by a Member State by notifying the proposing organisation.

## Article 17

### Rejection of ineligible costs and recovery of undue payments

1 At the time of an interim payment, of the final payment or after these payments have been made, Member States shall reject any costs that are considered ineligible, in particular following checks provided for in this Regulation.

2 The proposing organisation shall reimburse undue payment in accordance with Section 1 of Chapter III of Commission Implementing Regulation (EU) No 908/2014<sup>(2)</sup>.

The interest rate laid down in Article 83(2)(b) of Commission Delegated Regulation (EU) No 1268/2012<sup>(3)</sup> shall apply.

## SECTION 2

### Control of the implementation of the programmes and notifications by Member States

## Article 18

### Checks on the selection procedure of the implementing bodies

Before signing the contract referred to in Article 10, Member States shall check that the implementing bodies have been selected in accordance with the competitive procedure provided for in Article 2 of Delegated Regulation (EU) 2015/1829.

## Article 19

### Administrative checks of simple programmes

1 During administrative checks Member States shall systematically verify the payment applications, in particular the reports accompanying the applications and the eligibility of the costs pursuant to Article 4 of Delegated Regulation (EU) 2015/1829.

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2 Member States shall request any additional information deemed necessary and, if appropriate, carry out further checks, in particular when:

- a the requested reports have not been submitted or are not complete;
- b the administrative review of the certificate on the financial statements does not provide adequate evidence on the eligibility of the costs pursuant to Article 4 of Delegated Regulation (EU) 2015/1829 and on compliance with the obligations referred to in Article 12(2) of this Regulation; or
- c there is a doubt about the eligibility of the costs declared in the financial statements.

#### *Article 20*

### **On-the-spot checks of simple programmes**

1 Member States shall select the payment applications to be checked on the basis of a risk analysis.

The selection shall be made in such a way as to ensure that each simple programme is subjected to on-the-spot checks at least once during its implementation between the first interim payment and the payment of the balance.

2 On-the-spot checks shall consist of technical and accounting checks at the premises of the proposing organisation and, if appropriate, of the implementing body. Member States shall verify that:

- a the information and the documents submitted are accurate;
- b the costs have been declared in accordance with Article 4 of Delegated Regulation (EU) 2015/1829 and with Article 12(2) of this Regulation;
- c all the obligations laid down in the contract referred to in Article 10 have been fulfilled;
- d Articles 10 and 15 of Regulation (EU) No 1144/2014 have been complied with.

Without prejudice to Commission Regulation (EC) No 1848/2006<sup>(4)</sup>, Member States shall inform the Commission at the earliest opportunity of any irregularities detected during the checks.

On-the-spot checks may be limited to a sample covering at least 30 % of the eligible costs. Such sample shall be reliable and representative.

Where any non-compliance is detected, the Member State shall check all the documents relating to the costs declared or the results of the sample shall be extrapolated.

3 Member States shall draw up a report covering each on-the-spot-check. That report shall clearly specify the scope and results of the checks carried out.

#### *Article 21*

### **Notifications to the Commission concerning simple programmes**

1 With respect to all payments made for simple programmes, by 15 July of each year, Member States shall notify the Commission of the following data covering the previous calendar year relating to:

- a the financial execution and the output indicators as referred to in Article 22;
- b the impact of the programmes assessed using the system of indicators referred to in Article 22;

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c the results of administrative and on-the-spot checks carried out in accordance with Articles 19 and 20.

2 Such notification shall be made by electronic means using the technical specifications for the transfer of data made available by the Commission.

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- (1) Commission Delegated Regulation (EU) No 907/2014 of 11 March 2014 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to paying agencies and other bodies, financial management, clearance of accounts, securities and use of euro ([OJ L 255, 28.8.2014, p. 18](#)).
- (2) Commission Implementing Regulation (EU) No 908/2014 of 6 August 2014 laying down rules for the application of Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to paying agencies and other bodies, financial management, clearance of accounts, rules on checks, securities and transparency ([OJ L 255, 28.8.2014, p. 59](#)).
- (3) Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union ([OJ L 362, 31.12.2012, p. 1](#)).
- (4) Commission Regulation (EC) No 1848/2006 of 14 December 2006 concerning irregularities and the recovery of sums wrongly paid in connection with the financing of the common agricultural policy and the organisation of an information system in this field and repealing Council Regulation (EEC) No 595/91 ([OJ L 355, 15.12.2006, p. 56](#)).



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