


 المركز الوطني للبحوث الزراعية
National Agricultural Research Center

Med RESOURCE

نموذج استدراج اسعار

التاريخ :

الرقم المتسلسل لطلب الشراء: ٤٤٦/٨٨

مديرية اللوازم والعطاءات

Med RESOURCE

| الرقم | قائمة اللوازم | المطلوب | | المواصفات | السعر الافرادي | السعر الاجمالي |
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| 1 | مدقق حسابات خارجي لمشروع اعادة تدوير الحماة MedRESOURCE- | تقرير | حسب عمر المشروع | مدة الاتفاقية 36 شهر حسب المواصفات المرفقة | | |
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المجموع :- النهائي رقما () كتابة ()

اسم و توقيع المورد:

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TERMS OF REFERENCE (ToR)
External Auditor for Expenditure Verification
MedRESOURCE Project – Interreg NEXT MED

Project Acronym: **MedRESOURCE**

Project Title: **Mediterranean initiative to REgenerate wastewater Sludges for Optimal Use towaRd a Circular Economy**

Project Code: **A_T_2.3_0368**

Programme: **Interreg NEXT MED 2021–2027**

Partner: (PP4) – National Agricultural Research Center (NARC), Jordan

Project time plan: **36 months** (starting date: 10/23/2025, End date: 10/22/2028)

1. Background

The National Agricultural Research Center (NARC), Jordan, participates as Partner 4 (PP4) in the MedRESOURCE project funded under the Interreg NEXT MED Programme. The project promotes safe reuse of treated wastewater and sludge, improving soil quality, water retention, and reducing pollution for more sustainable agriculture. It lowers the agricultural water footprint by cutting runoff and water needs for crops. Fully aligned with Interreg NEXT MED goals, it supports sustainable water management, circular economy practices, and closing the water cycle to protect resources. Under the Grant Contract and Programme rules, each partner is required to submit periodic Financial Reports supported by an Expenditure Verification Report (EVR) issued by an independent external auditor.

The project duration is 36 months. Financial reporting is conducted every six (6) months. Accordingly, PP4 is required to submit six (6) financial reports during the project lifecycle, each subject to expenditure verification.

NARC hereby launches this call for expressions of interest to recruit an External Auditor to perform expenditure verification services in full compliance with Interreg NEXT MED Programme rules and applicable national legislation.

2. Objective of the Assignment

The objective of this assignment is to contract an independent and qualified External Auditor to verify the expenditures declared by PP4 (NARC) under the MEDRESOURCE project for each reporting period throughout the 36-month implementation period.

- The verification shall be performed in accordance with:
- The Interreg NEXT MED Programme Manual
- The Grant Contract and its annexes



- Applicable national legislation

International Standard on Related Services (ISRS 4400) for Agreed-Upon Procedures

3. Scope of the Assignment

- The External Auditor shall perform expenditure verification for each six-month reporting period during the entire 36-month project duration.
- The assignment includes, but is not limited to, the following responsibilities:
- The auditor shall verify that goods and services declared under the project have been effectively delivered and that works have been properly performed in accordance with contractual obligations.
- The auditor shall confirm that all declared expenditures are real, accurate, paid, and eligible under the Grant Contract and Programme rules. This includes verification of invoices, payroll documentation, contracts, procurement files, proof of payment, and accounting records.
- The auditor shall ensure compliance with applicable procurement procedures, visibility obligations, and grant rules, including verification that expenditures respect national public procurement regulations and Interreg NEXT MED requirements.
- The auditor shall detect and report any risks of double funding and confirm that adequate and complete supporting documentation exists for all declared costs.
- At least one on-site verification visit shall be conducted during the project implementation period. Additional visits may be conducted if deemed necessary by the auditor.
- The auditor shall perform all verification activities using the official Interreg NEXT MED Monitoring System and Programme templates, including the Expenditure Verification Report (EVR) template and Control Checklist provided by the Programme.
- Upon completion of each reporting period verification, the auditor shall submit the signed and stamped Expenditure Verification Report (EVR) and all required annexes to PP4 (NARC), which will subsequently submit them to the Lead Partner and the Control Contact Point (CCP).

4. Duration of the Contract

The contract shall cover the entire project implementation period of thirty-six **(36) months, starting from 10/23/2025.**

The auditor shall provide **verification services for six (6) consecutive reporting periods**, each corresponding to a six-month financial report submitted by PP4.

For each reporting cycle, the auditor must complete and submit the Expenditure Verification Report within ten (10) calendar days from the date of receipt of the complete financial documentation package from PP4.

5. QUALIFICATIONS, EXPERIENCE AND ELIGIBILITY CRITERIA

5.1 Company Eligibility and Institutional Qualifications

To be eligible for this assignment, the audit firm must meet the following minimum requirements:



- The firm must be legally registered and authorized to provide auditing services in Jordan in accordance with applicable national legislation.
- The firm must have a minimum of five (5) years of demonstrated experience in auditing internationally funded programmes and projects, including European Union (EU) funded initiatives.
- The firm must demonstrate proven knowledge of EU grant management, eligibility rules, procurement compliance, and expenditure verification procedures.
- Previous experience with ENI CBC MED, Interreg, or other EU cross-border cooperation programmes will be considered a distinct advantage.
- The firm must employ at least five (5) professional accounting staff members, including a minimum of two (2) senior licensed auditors registered with the relevant national professional body.
- The firm must have at least two (2) licensed statutory auditors authorized to sign audit reports under national law.
- Membership in, or affiliation with, an international auditing network or group will be considered an added value.

The firm must submit a signed Declaration of Independence confirming the absence of any conflict of interest with PP4 (NARC) or the MEDRESOURCE project.

3.2 Key Auditor Qualifications

- The lead auditor assigned to this assignment must meet the following minimum qualifications:
- A minimum of ten (10) years of professional experience, including at least five (5) years of experience as a practicing auditor.
- A Bachelor's degree (B.Sc.) in Accounting or an equivalent academic qualification in finance or auditing.
- Valid professional license as an official auditor under national regulations.
- CPA certification or equivalent internationally recognized professional qualification will be considered an advantage.
- Demonstrated experience in auditing EU-funded or other internationally funded development projects.
- Fluency in both Arabic and English (written and spoken).

The proposed audit team must collectively demonstrate sufficient technical capacity to conduct expenditure verification, including review of payroll, procurement procedures, financial documentation, and compliance with grant agreements.

5.3 Audit Standards and Ethical Requirements

5.3.1 Applicable Standards

All audit and expenditure verification activities must be conducted in accordance with internationally recognized auditing standards.

Audits shall comply with the standards issued by the International Federation of Accountants



(IFAC).

Where applicable, national auditing standards may be applied provided they are materially consistent with International Standards on Auditing (ISA) or INTOSAI standards.

Expenditure verification shall be conducted in accordance with ISRS 4400 (International Standard on Related Services – Agreed-Upon Procedures), as required by the Interreg NEXT MED Programme.

5.3.2 Ethical Principles

The selected audit firm and assigned auditors must adhere to the highest professional and ethical standards, including:

Integrity:

Auditors must perform their duties honestly, diligently, and responsibly, in compliance with applicable laws and professional regulations.

Objectivity:

Auditors must maintain impartiality and professional judgment, free from conflicts of interest or external influence.

Confidentiality:

All information obtained during the assignment must be treated as confidential and may not be disclosed or used for personal or commercial benefit.

Competence:

Auditors must apply appropriate knowledge, skills, and experience necessary to perform the assignment effectively and in a timely manner.

Independence:

The audit firm must be fully independent from PP4 (NARC) and must not have any current or recent financial, managerial, or contractual relationship that could impair professional independence. Integrity

The firm must declare that it is not subject to any legal, financial, or ethical restrictions that would prevent it from performing the assignment. A signed declaration of honour confirming the absence of conflicts, litigation, or professional misconduct is required.

Professional Registration

The firm must be legally registered and authorized to practice in Jordan. The audit firm must have been registered with the relevant professional body (e.g., LACPA) for a minimum of three (3) years prior to the submission date.



The engagement partner signing the Expenditure Verification Reports must hold a valid professional certification recognized under national legislation.

Professional Experience

The firm must demonstrate prior experience in auditing EU-funded or internationally funded development projects, including familiarity with grant compliance, procurement rules, and expenditure verification under donor-funded programmes.

Experience with Interreg, ENI CBC MED, or other EU cross-border cooperation programmes will be considered an advantage.

Independence

The audit firm must be fully independent from PP4 (NARC). No current or recent business, financial, managerial, or contractual relationship may exist between the firm and NARC that could impair independence.

A signed Declaration of Independence must be submitted.

Language

The auditor must have working knowledge of **English**, as all reports and official communication with the Programme and Lead Partner are conducted in English.

6. Deliverables

For each reporting period, the External Auditor shall submit:

- The completed and signed Expenditure Verification Report (EVR) using the official Programme template
- The completed Control Checklist
- A List of Findings (if applicable)
- Any supporting working papers requested by the Programme or Control Contact Point
- All deliverables must be prepared in English.

7. Evaluation and Selection

The selection of the External Auditor shall be conducted in accordance with national procurement procedures and Interreg NEXT MED Programme requirements.

Offers will be evaluated based on:

Compliance with mandatory eligibility criteria

Demonstrated technical experience and expertise

Financial offer



The contract will be awarded to the most economically advantageous offer that meets all technical and eligibility requirements.

8. Disclaimer

This call is issued within the framework of the MEDRESOURCE project, funded by the European Union under the Interreg NEXT MED Programme. The responsibility for the content of this Terms of Reference lies solely with PP4 – National Agricultural Research Center (NARC), Jordan, and does not necessarily reflect the position of the European Union or the Programme management structures.