



Request for external services Financial controller

Terms of reference – V11.07.2023



Please send your proposal by **31.07.2023** to info@isocarp-institute.org.

1 Who we are

The ISOCARP Institute is a research organisation operating as a Stichting under Dutch law. As part of our activities, we are involved in a number of projects funded by the European Union. Notably, we and other partners are contracted as a consortium by the Joint Secretariat of Interreg Europe to deliver an interregional policy exchange project called **DOWN TO EARTH**. The project seeks to promote sustainable development and increase the disaster risk resilience of rural communities across Europe.

2 Our need

The ISOCARP Institute's main role in the project is to lead the communication and dissemination activities. As per the rules applicable to Dutch beneficiaries of a project funded by Interreg Europe, our expenses must be verified by an external controller.

The designated controllers are responsible for verifying that the expenditure we will declare complies with the applicable Dutch law and the programme rules, and that the funded products and services were delivered and paid. In practice, this means that we must seek confirmation of our reported expenditure from a controller who is authorised to do so under Dutch law.



3 Principles to be respected

The main principle is that the controllers must be independent and qualified to carry out the control of project expenditure.

Article 46 (9) of Regulation No 2021/1059 requires that when the control is carried out by a private body or natural person, the selected Controller must meet at **least one of the following requirements**:

(a) be a member of a national accounting or auditing body or institution, which in turn is a member of International Federation of Accountants (IFAC)

(b) be a member of a national accounting or auditing body or institution without being a member of IFAC, but committing to carry out the management verifications in accordance with IFAC standards and ethics

(c) be registered as a statutory auditor in the public register of a public oversight body in a Member State in accordance with the principles of public oversight set out in Directive 2006/43/EC of the European Parliament and of the Council on statutory audits of annual accounts and consolidated accounts

(d) be registered as a statutory auditor in the public register of a public oversight body in a third country or partner state, provided this register is subject to principles of public oversight set out in the legislation of the country concerned.

The task of controlling project expenditure co-financed under the Interreg Europe programme goes beyond checking our accounts; it also involves a judgment on the compliance with ERDF, national, and programme rules. The selected Controller is therefore expected to master the requirements for project expenditure control under the **Structural Funds regulations**.

The selected Controller also need to have a good command of English given that all programme documents (including the partner report, control report, and checklist) are in English.

4 Role of the controller

The Controller's task is to verify that the expenditure we reported in each report fulfils the following conditions:



- the costs are eligible in line with the different sources of rules mentioned in section 6.1 of the Interreg Europe programme manual (European, programme, national, and internal rules)
- the conditions of the programme, approved application form and subsidy contract have been observed and followed
- the invoices and payments are correctly recorded (through separate accounting records or appropriate accounting codes for the project) and sufficiently justified by supporting documents
- the related activities, sub-contracted supplies and services are in progress or have been delivered or carried out
- the EU and national rules have been respected, especially on information and publicity, public procurement, state aid, and horizontal principles of gender equality, non-discrimination, and sustainable development.

The controller must be familiar with the content of the following documents in order to be able to confirm the compliance with the provisions they contain:

- the EU applicable regulations and directives, notably:
 - Regulation (EU) No 2021/1060 (Common Provisions Regulation)
 - Regulation (EU) No 2021/1058 (ERDF Regulation)
 - Regulation (EU) No 2021/1059 (European Territorial Cooperation Regulation)
 - EU Directives on public procurement
- further national rules and guidance (e.g., national public procurement rules) stemming from Dutch Law
- the Interreg Europe programme manual
- the application form
- the subsidy contract
- the project partnership agreement

The application form, the subsidy contract, and the project partnership including any amendments to these documents will be available and accessible to the Controller in Interreg Europe online monitoring system, upon appointment.

We will prepare a partner report that shall be submitted to the Controller electronically in the Interreg Europe online monitoring system. The Controller will be granted access to this online system and shall use it to electronically certify our partner report. The Interreg Europe has designed standard templates to provide guidelines for the controllers during their control work to ensure the application of the same quality standards everywhere and to document the control steps properly.



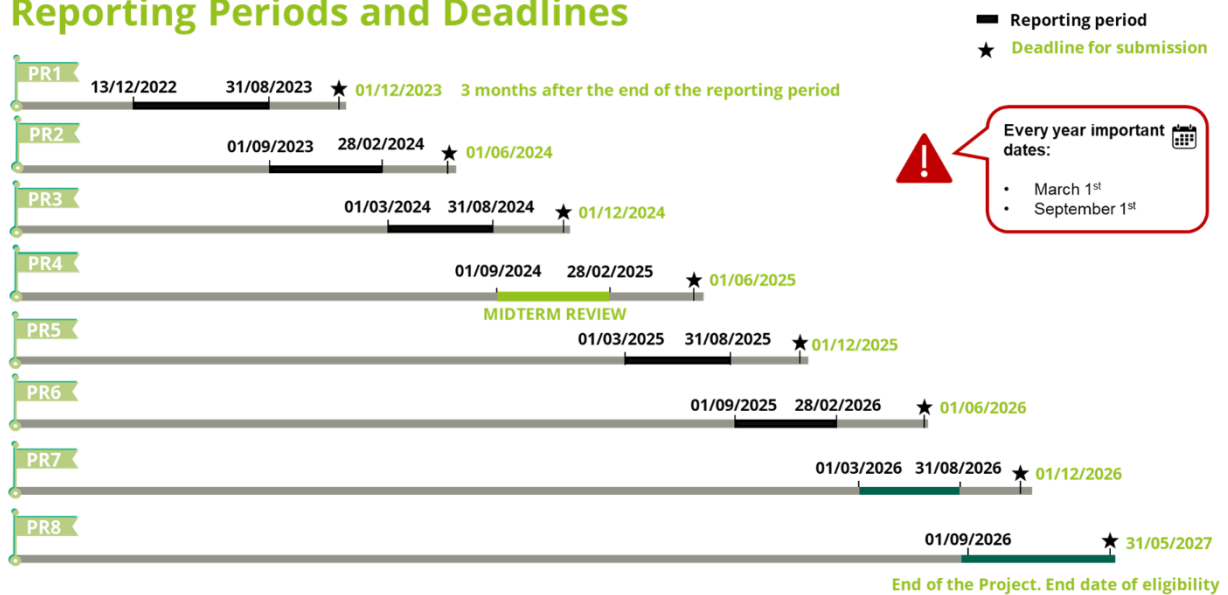
More details on the control procedure can be found in Interreg Europe Programme Manual Section 6.7.2 (see Annex)

5 Timeline

The project will have 8 reporting periods (PR), whereby we report our expenses for six months (except the first reporting period) and the controller has 3 months to perform its control.

DOWN TO EARTH | Tackling depopulation challenges to improve environmental resilience in rural areas

Reporting Periods and Deadlines



6 Budget

For this assignment we have a budget of 8 000 EUR (excl. tax)

PR1	0 EUR
PR2	1000 EUR
PR3	1000 EUR
PR4	1000 EUR
PR5	1000 EUR
PR6	1000 EUR
PR7	1000 EUR
PR8	2000 EUR



Payment will be made upon delivery each control.

Annex

Interreg Europe Programme Manual:

https://www.interregeurope.eu/sites/default/files/2023-02/IR-E_programme_manual_annexes.pdf