



**TERMS OF REFERENCE**  
**Audit of Project Financial Statements**  
**Improved mother and child health for conflict-affected populations in Kabul /**  
**Afghanistan, 2022**  
**Project: P.307-2021-009**

**BACKGROUND**

Caritas Germany is supporting Afghan NGOs since 1984 and established its own office in 1994, with programming focused primarily on water, sanitation and hygiene (WASH); food security; nutrition; disaster risk reduction; emergency response; and psychosocial support.

Caritas Germany registered as an International NGO with the Ministry of Economy of the Islamic Republic of Afghanistan in 2002.

The TDH project, P.307-2021-009, “Improved mother and child health for conflict-affected populations in Kabul / Afghanistan, 2022” was approved in January 2022 and is funded by Caritas Germany to contribute to improve displaced mothers and children access to appropriate protection, maternal and child health services in Kabul, Afghanistan. On August 2022, Caritas Italy contributed to the project in the amount of 46,500 EUR to cover two additional budget lines, i.e., additional medicine (1.9) as well as hygiene articles, mainly soap (1.8). The project is administered and implemented by our partner, Terre des Hommes (TDH) with its main offices located in Kabul, Afghanistan.

**AUDIT OBJECTIVES**

The auditing shall be conducted at the location of the Legal Holder’s registered offices where the project bookkeeping is done. Caritas Germany asks interested audit companies to submit their technical and financial proposal for the audit of 46,500 EUR.

**AUDIT TEAM RESPONSIBILITY**

The audit team is responsible for forming and expressing an opinion on the project's financial, procurement, quality of purchasing goods and stock documents following the international standards. As part of the audit process, the audit team may request from the supplier for written confirmation of some bills and documents.

**Auditor's assignment shall include the following tasks**

1. To examine the propriety of project accounting operations and their conformity with the Project Contract in all its parts as well as with relevant national regulations.
2. To examine the tools and procedures of internal control.
3. To examine the inventory of all purchased items with money from project funds;
4. To examine whether funds approved for the project have been used within the stipulated period

**Auditing of Final Statements:** Within a week after completion of the project audit, the audit report shall be prepared and submitted to Caritas Germany.

**Auditor's Report:**

The written audit report shall include the following:

- statement explaining criteria and scope as well as duration and location of the auditing conducted.
- An explanation of the internal control records and instruments for the aforementioned budget,
- statement as to deviations, if any.
- statement as to correct and proper accounting.
- statement on inventory and stock record
- Further points according to individual agreement.

**PROFILE OF AUDITOR - REQUIREMENTS:**

- 1- Be an official organization.
- 2- The Auditors have a previous experience in auditing of humanitarian projects and are familiar with non-profit organizations
- 3- Master's degree in financial audit areas and extensive (more than 5 years) and practical experience in the audit fields
- 4- Excellent attention to detail and evidence of quality outputs from previous assignments
- 5- Good qualitative and quantitative analytical skills
- 6- Good financial and accounting reporting and presenting skills
- 7- Punctuality and availability to complete the work on time
- 8- Fluency in Dari, Pashto, English

**PAYMENT SCHEDULE**

The payment shall be done through the bank to the bank account of the auditing company after completion of auditing period and upon the finalization audit report.

**Deadline for submission of the proposal: Saturday 9<sup>th</sup> March 2024 (04:00 pm Afghan Time)**

## **SUBMISSION OF PROPOSALS**

Interested service providers are invited to submit their technical proposal, financial proposal, work plan, legal certificate and accompanied by a cover letter to:

Caritas Germany Country Office Afghanistan, email: [jobs@caritas-germany.af](mailto:jobs@caritas-germany.af)

### **Quotations shall:**

- State prices for the requested services in Euro currency.
- Contain an all-inclusive fee per audit. No extra charges.
- Be submitted in the English language, duly signed.