



WELTHUNGERHILFE – IRAQ

TERMS OF REFERENCE (TOR) FOR ACCOUNTING SERVICE FOR DNGO ANNUAL REPORT

1. BACKGROUND :

Deutsche Welthungerhilfe e.V. (hereafter: WHH) is a German private, non-profitmaking, politically independent and non-denominational relief organization, which supports people living in deprivation and poverty, irrespective of the color of their skin, their religious beliefs, or their worldview. WHH is working in the fields of development cooperation and humanitarian aid, relief aid, rehabilitation, and reconstruction. The Iraqi offices of WHH are based in Erbil and Duhok in KRI and Sinjar in Ninewa government, and WHH has been registered as an INGO in KRI since February 2015 and in Iraq since June 2018.

Welthungerhilfe (WHH) Iraq seeks a qualified consultant to provide technical capacity building and strategic guidance for two projects funded by the German Federal Ministry for Economic Cooperation and Development (BMZ). These projects are implemented by local partners in the Ninewa and Diyala governorates and aim to strengthen community resilience through social cohesion, peaceful coexistence, and sustainable livelihood interventions, such as climate-adaptive agriculture and vocational training.

2. PURPOSE

Contracting of independent Certified accountant /Company locally known as “محاسب قانوني ومنظم حسابات” to perform 2025 annual financial report for WELT HUNGER HILFE for the purpose of submission to Directorate of Non-Governmental Organizations in accordance with generally accepted auditing standards in Iraq.

3. THE REPORT

The report shall meet the requirements of the Directorate of Non-Governmental Organizations and shall include below items as a minimum.

- Statement of program activities and projects financial values.
- Statement of staff salaries, social security and income taxes.
- Statement of funds received.
- Schedules of expenditures.
- Bank and cash balances.
- Any applicable annexes and notes to the financial statement as per the DNGO instruction.
- Submit a report to the DNGO department in Baghdad.



- Any New instructions FI government come after report submission independent Certified accountant will be responsible to modify accordingly with no additional costs on the first offer selected.

The report shall be provided in six copies. The place of acceptance and delivery of the reports shall be our offices in Erbil.

The delivery period shall be 2 weeks from the date of providing relevant documents by WHH.

4. REQUIREMENTS

Kindly submit your expression of interest and provide the following: to the Email Address : ahmed.omar@welthungerhilfe.de , and phone number for any clarification 0751 0670660.

Deadline : 14 July 6, 2026.

- Years of experience in auditing (NGOs) & Proposed team composition, qualification and experience.
- Company profile including list of previous DNGO reports that the firm had prepared.
- Number of days proposed for the report to be completed
- Financial proposal (Quotation Summery – Template attached).
- Supplier Declaration (attached).
- This TOR to be signed.