

REQUEST FOR PROPOSAL (RFP)

RFP/Samdhana/002/03/2025

PROJECT AUDIT

Lampiran 1. Undangan Proposal

Bogor, 27 Maret 2025

Yang terhormat Bapak/Ibu:

Samdhana Institut, dengan ini mengundang bapak/ibu untuk mengajukan Proposal pada Request for Proposal (RFP) ini untuk subjek yang dirujuk di atas.

RFP mencakup dokumen-dokumen berikut:

- Lampiran 1 - Surat Undangan ini
- Lampiran 2 - Instruksi untuk Proposal
- Lampiran 3 - Dokumen Administratif (Amplop A) yang Menetapkan Kualifikasi Proposal
- Lampiran 4 - Financial Proposal (Amplop B)
- Lampiran 5 - Terms of Reference (ToR)
- Lampiran 6 - Confirmation of receipt of audit instructions
- Lampiran 7 - Perjanjian Larangan pengungkapan informasi rahasia

Proposal terdiri dari Dokumen Administratif dan Financial Proposal,
dalam amplop tertutup dan terpisah,
dikirimkan ke alamat berikut:

Samdhana Institut

Jalan Tampomas Nomor 33, Bogor

Atau by email ke hrd@samdhana.org;

cc. dina.manullang@samdhana.org and wita@samdhana.org

Hal : RFP/Samdhana/002/03/2025 for Project Audit

Dokumen tersebut harus sudah diterima oleh Samdhana selambat-lambatnya pada **Jumat, 11 April 2025 pukul 13.00 (Wib)**.

Jika Anda memerlukan klarifikasi lebih lanjut, silakan berkomunikasi, mengirimkan email dengan PIC yang disebutkan dalam lampiran sebagai titik vocal point untuk pertanyaan tentang RFP ini.

Samdhana menunggu Proposal Anda dan terima kasih sebelumnya atas partisipasinya pada RFP ini.

Hormat Kami,
Martua T Sirait

The Samdhana Institute

The Southeast Asia Global Alliance Fund – partner of the Global Greengrants Fund Network, Member of IUCN – The World Conservation Union
Member – Fair, Green & Global Alliance, Member – International Funders for Indigenous Peoples (IFIP)
Member – Alianza Fondos del Sur (Alliance of Southern Funds)

Jl. Tampomas No.33 Bogor 16151,
Indonesia Tel./Fax: +62 251 754



<https://samdhana.org>



info@samdhana.org

Lampiran 2 – Instruksi Proposal

A. PROSES

I. TIMELINE UNTUK TENDER PROSES

Keterangan	Timeline
Advertise RFP (Samdhana website, IG, DevJobs, Email) 27 Maret sampai 11 April 2025	15 hari
Presentation RFP 14 Maret 2025 sesuai proposal yang diterima oleh Samdhana	1 hari
Tanya Jawab mengenai RFP via email, 28 Maret – 8 April 2025 Melalui email to hrd@samdhana.org	10 hari
Deadline memasukan Proposal Jumat, 11 April 2025, jam 13.00 Wib	

II. BIAAYA PROPOSAL

Peserta Tender akan menanggung semua biaya yang terkait dengan persiapan dan penyerahan proposal, dan Samdhana sama sekali tidak bertanggung jawab atau berkewajiban atas biaya-biaya yang ditimbulkan dari pengiriman atau hasil proses tender.

B. PROPOSAL MENCAKUP:

- Dokument administratif yang diperlukan oleh Samdhana; menetapkan Kualifikasi Audit Proposal
- Financial proposal (BoQ) dan timeline

I. Jaminan Kerja:

Jaminan pekerjaan sesuai kalender, sejak kontrak Professional diberikan kepada pemenang proposal

II. Masa Berlaku

Proposal tetap berlaku selama jangka waktu yang ditentukan, terhitung pada tanggal batas waktu penyerahan. Proposal yang valid untuk jangka waktu yang lebih pendek akan segera ditolak oleh Samdhana dan dianggap tidak responsif.

Lampiran 3 - Dokumen Administratif (Amplop A)

Tidak memasukan Dokument Administratif dalam Financial Proposal (BoQ)

Proposal akan diserahkan dalam dua (2) Amplop terpisah, berisi masing-masing Dokumen Administratif dan Finansial Proposal (BoQ) dan kedua sampul tersebut berada dalam satu amplop besar. Apabila melalui email, untuk memisahkan menjadi 2 bagian Folder.

Dokument administrative, Amplop - A:

harus memuat dokumen administrasi yang diperlukan sebagai berikut:

- Salinan tanda daftar perusahaan / Firma yang dilegalisir (masih berlaku)
- Perjanjian Larangan pengungkapan informasi rahasia
- Laporan keuangan 2 (dua) tahun terakhir;
- Pajak, surat keterangan pendaftaran PPN;
- Profil Firma menunjukkan kesesuaian pada International Standards on Auditing issued by IAASB The International Auditing and Assurances Standards Board (IAASB) dan untuk melaksanakan penugasan ini berdasarkan catatan pengalaman sebelumnya, yang sudah menjadi klien
- Deskripsi singkat tentang perusahaan konsultan yang menunjukkan pendiriannya dengan jumlah staf profesional yang dilibatkan untuk melaksanakan layanan profesional serupa dengan yang dirinci dalam ToR.

Catatan: Dokumen administratif akan digunakan untuk mengevaluasi responsivitas proposal

Financial proposal (BoQ) – Amplop B:

- Proposal Keuangan Lump sum (dalam IDR) termasuk semua pajak yang berlaku dengan rincian biaya sesuai BoQ , termasuk operasional, fee dan biaya profesional yang diharapkan.
- Semua harga yang dimasukkan dalam financial proposal harus sudah termasuk pajak penghasilan, pajak pelayanan dan pajak lainnya yang harus dibayar sesuai peraturan dan perundang-undangan Pemerintah Indonesia dan undang-undang.
- Termin Pembayaran yang diajukan
- Time line / Jadwal pekerjaan
- Total pembayaran akan dilakukan setelah dikurangi semua pajak yang harus dibayar.

PENTING!

Tidak ada biaya lain kecuali yang disebutkan di atas yang akan diterima sebagai bagian dari proposal keuangan dan dipertimbangkan untuk pembayaran setelah pekerjaan selesai. Jika konsultan yang ditugaskan untuk melakukan pekerjaan Samdhana mengidentifikasi komponen biaya penting yang belum tercakup di atas, identifikasi biaya tersebut harus disebutkan HANYA dalam waktu yang dialokasikan untuk pertanyaan, dan Samdhana akan menentukannya pada saat itu juga. Apakah biaya dapat dimasukkan atau tidak sebagai bagian dari proposal penawaran

Samdhana tidak akan memperhitungkan biaya yang tidak termasuk dalam penawaran

Financial Proposal akan dianggap tetap selama keseluruhan pekerjaan kecuali disepakati lain dalam perjanjian Kontrak Professional

Lampiran 4 - Proposal Keuangan (Amplop B)

EVALUASI PROPOSAL

Pembukaan proposal akan diawali dengan pembukaan amplop Administratif (Amplop A) yang dilanjutkan dengan Financial Proposal (Amplop B).

Proposal Financial (Amplop B) akan tetap tersegel sampai evaluasi Administrasi (Amplop A) selesai.

Pembukaan proposal dan evaluasinya diatur oleh Samdhana Procurement Policy.

Kapasitas peserta tender akan didasarkan pada evaluasi Administratif (Amplop-A). Proposal responsif secara keseluruhan akan dievaluasi mencakup 60 % dan kriteria Proposal Finansial akan mencakup 40 % dari keseluruhan evaluasi proposal.

Kriteria Evaluasi	Max Scores
Amplop A - Dokument administratif	
FIRMA dan Personnel	30
Sesuai Standar auditing yang telah ditetapkan dan disahkan oleh Institut Akuntan Publik Indonesia (2011:150.1-150.2) International Standards on Auditing issued by IAASB The International Auditing and Assurances Standards Board (IAASB)	
Salinan legalitas Firma (masih berlaku) dan Pajak	30
Total	60

a) Hanya Administratif (Amplop A) yang mendapat skor minimal 49 poin dari 60 (yaitu 60%) atau lebih yang berhak mengikuti pembukaan proposal finansial berikutnya.

b) Proposal Financial akan dinilai berdasarkan harga total (termasuk semua pajak, biaya-biaya dll.) yang berlaku setelah mengoreksi kesalahan aritmatika dan sesuai dalam permintaan RFP.

Proposal dengan jumlah poin tertinggi akan dianggap sebagai proposal paling responsif dan direkomendasikan untuk diberikan kontrak Professional.

LIKUIDASI

Mohon diperhatikan bahwa pekerjaan setelah jadwal yang disepakati tanpa justifikasi yang diterima oleh Samdhana dapat dikenakan pemotongan invoice sebesar 0,1% per hari hingga 5% dari total nilai kontrak untuk jangka waktu limabelas (15) hari. Setelah limabelas (15) hari keterlambatan layanan tanpa pembenaran atau informasi sebelumnya, Kontrak Professional yang diterbitkan akan dianggap batal demi hukum.

Lampiran 5

Terms of Reference

Project Audit

Introduction

The Samdhana Institute was established in 2003 by a group of visionary conservationists and development experts, who became the institute's first generation of Samdhana Fellows. These pioneers laid the groundwork for building networks dedicated to sharing knowledge and preserving traditional wisdom. Today, Samdhana continues its mission to support Indigenous peoples and local communities in securing recognition and equitable access to land and natural resources. Through capacity-building initiatives that prioritize women, youth, and individuals with diverse abilities, Samdhana empowers these communities to thrive and sustain their way of life.

The institute operates through self-implementing and regranting under several themes of tenure security and community-based natural resource management, capacity development, sustainable land and seascape projects, and policy support.

In 2021, Samdhana secured funding from the Norwegian Agency for Development Cooperation (NORAD) to implement a five-year project titled *Expanding Community Rights, Livelihoods Innovation, and REDD+ in Indonesia*, commonly referred to as the PERMATA Project. This initiative is a collaborative effort involving six consortium partners: Badan Registrasi Wilayah Adat (BRWA), Kitong Bisa Foundation, Kaoem Telapak, PEREMPUAN AMAN, URDI, and Rainforest Foundation Norway (RFN).

Context of this ToR

The Samdhana Institute's accounting and financial management practices are guided by its Financial Policies and Procedures. Financial statements are prepared in compliance with the Indonesian Government Accounting Standard for Non-Profit Organizations (ISAK 35). In line with these policies and donor requirements, Samdhana is required to conduct annual audits.

As the PERMATA Project enters its fourth year of implementation, an audit for its third-year activities is now necessary. To fulfil this requirement, Samdhana is seeking an independent audit firm to conduct a project-level audit.

The objective of the Project Audit

The audit objective of the PERMATA Project Project Financial Statements (PFSs) is to enable the auditor to express a professional opinion(s) on the financial position of the project within the **period of 01 January – 31 December 2024**, and on funds received as well as expenditures incurred for the relevant accounting period. The project books of accounts provide the basis for preparing the PFSs by the Samdhana Institute and are established to reflect the financial transactions in respect of the project. The Samdhana Institute maintains adequate internal controls and supporting documentation for transactions.

Scope of the Audit

The auditor is responsible for forming and expressing an opinion on the Project Financial Statements (PFSs). The audit will be conducted in accordance with the International Standards of Auditing (ISA) to evaluate the adequacy of the PFSs and the accounting system, ensuring they provide accurate and comprehensive financial information. The auditor will assess the financial and accounting systems of Samdhana (as the lead consortium) and its consortium partners separately — BRWA, Kaoem Telapak, Kitong Bisa Foundation, and PEREMPUAN AMAN—and provide recommendations for improvement.

The consolidation report will need to be produced after the validation of each consortium member's audit report.

The audit will include the following key areas of assessment:

1. Compliance with Accounting Principles

The auditor will assess whether the PERMATA PFSs have been prepared in accordance with consistently applied generally accepted accounting principles. They will determine whether the PFSs provide a true and fair view of the project's operations during the period of 1 January to 31 December 2024. Any material deviations from accounting principles and their impact on the PFSs must be clearly stated.

2. Project Financial Management Systems and Internal Controls

The auditor will evaluate the adequacy and effectiveness of the PERMATA Project's financial management systems, including internal controls. This assessment will cover:

- The adequacy and effectiveness of accounting, financial, and operational controls, and any need for revisions.
- Compliance with established policies and procedures.
- The reliability of accounting systems, data, and financial reports.
- Methods for addressing weak controls or establishing controls where none exist.
- Verification of assets and liabilities.
- The integrity, controls, security, and effectiveness of computerized systems (if applicable).

3. Compliance with Financing Agreements

The auditor will assess compliance with the provisions of financing agreements, particularly those related to accounting and financial matters. This includes verifying that:

- All external funds have been used in accordance with the terms of the relevant financing agreements, ensuring they align with the intended purposes.
- Expenditures charged to the project are eligible and correctly classified under the relevant financing agreement.
- Goods and services financed have been procured in line with the financing agreement.
- All supporting documents, records, and accounts have been properly maintained for project activities.
- The designated account has been managed in accordance with the financing agreement.

4. Contracts Administration

The auditor will evaluate the administration of contracts, ensuring that the supervision of contract implementation—including claims and payment obligations—has been carried out in accordance with the terms and conditions of the contracts.

5. Project Implementation and Progress

The auditor will assess whether financial and physical progress are consistent throughout the project period. This includes monitoring expenditures against physical progress to ensure the project remains under proper financial control.

6. Designated Account Reconciliation

The auditor will review reconciliation reports for the designated account, including:

- A reconciliation between project expenditures and withdrawals from the designated account.
- A reconciliation between amounts deposited into the designated account and amounts disbursed by the bank.
- A reconciliation of amounts paid from the pre-financing account and direct payments (if applicable).

Obligations

i) The Samdhana Institute

Samdhana Institute will:

- Provide the Project Financial Statements (PFSs) and all related documents.
- Supply any additional financial or organizational information requested by the auditor during the audit process.
- Ensure the availability of relevant project team members and management staff for interviews or discussions as needed.
- Pay the audit fee as stipulated in the agreement.

ii) Audit Firms

The audit firm will be responsible for the following:

- Conducting the project's external audit independently and professionally, in compliance with International Standards on Auditing (ISA).
- Performing the audit within the agreed Scope of Work.
- Maintaining the confidentiality of Samdhana Institute's financial and non-financial information at all times.
- Submitting a Project Audit Report, which includes the auditor's opinion on the project's financial statements, along with a management letter containing recommendations for improving financial management.

Independence and Auditor Qualifications

The public accounting firm must have prior experience auditing development aid programs and projects funded by both international and local donors. The firm should employ a sufficient number of staff with appropriate professional qualifications. The firm's principal will be required to submit their curriculum vitae (CV) along with the CVs of managers, supervisors, and key personnel proposed for the audit team. These CVs must include details of the staff's auditing experience, including ongoing assignments, to demonstrate their capability and capacity to undertake the audit. Specific experience relevant to this project should also be highlighted.

Given that the audit process will involve four organizations simultaneously, the auditor must form separate teams for each organization. This approach ensures an effective and efficient audit process.

Audit Report and Management Letter

Audit Report

For Samdhana: the audit report must include the auditor's opinion on the fairness of the project's financial statements, referencing the auditor's Terms of Reference (TOR). The report should be submitted to Samdhana.

For each consortium partner: the audit report must meet the same requirements and be submitted directly to the respective partner, with a copy (cc) to Samdhana.

All reports must be submitted no later than **09 June 2025**.

Management Letter

The management letter should cover the following areas:

- An assessment of the organization's internal control system, focusing on:
 - (i) The system's effectiveness in providing timely and useful information for proper project financial management.
 - (ii) The general effectiveness of the system in safeguarding assets and resources related to the PERMATA project.
- A description of existing internal control practices, highlighting both strengths and weaknesses observed during the audit. The letter should also outline the audit procedures used to address or compensate for any identified weaknesses, along with recommendations for resolving them.

- Management's responses to the audit findings and recommendations.

The auditor may include additional information or explanations in the report, provided they are not intended as reservations. All audit reports must be submitted in English.

Proposal Submission and Requirements

The proposal should include the following:

1. **Audit Firm Experience:**
 - Outline the firm's expertise and track record in auditing not-for-profit organizations.
 - Provide details on the firm's size and any international affiliations (if applicable).
2. **Key Personnel and Audit Team Qualifications:**
 - Include the professional qualifications and audit experience of key personnel and team members.
3. **References:**
 - Provide contact information for at least two organizations similar to Samdhana Institute that the firm has audited.

Fees

- Please provide your audit fee in Indonesian Rupiah (Rp), excluding VAT.
- All costs related to preparing the proposal, conducting pre-proposal surveys, or attending meetings for verbal presentations will be borne by your company, regardless of the outcome of the solicitation process. Proposals must cover the full scope of services required.

Payment Schedule

Fees will be paid in installments as follows:

- **40%** upon signing the Engagement Letter or commencement of the audit.
- **50%** after submission of the final audit reports.
- **10%** upon acceptance of the reports by the Samdhana Institute.

Termination

The agreement may be terminated by either party with a notice period of one month.

Availability of Facilities and Right to Access

The auditor will have full and unrestricted access to all Samdhana Institute and the consortium partners' records and documents during the contract period. This includes, but is not limited to, books of accounts, legal agreements, committee meeting minutes, bank records, invoices, and contracts related to the implementation of the PERMATA Project. The auditor will also have access to all employees and consultants relevant to the project audit period under review.

Please submit your proposal by **10 April 2025 at the latest** to:

hrd@samdhana.org; dina.manullang@samdhana.org and wita@samdhana.org

Lampiran 6 - Confirmation of receipt of audit instructions

Confirmation of receipt of audit instructions including terms of reference for project audit

To [Organisation name] and the Tenure Facility

Send signed and scanned confirmation no later than [day month year]

We acknowledge receipt of your terms of reference for project audit dated [day month year] requesting us to perform the work set out therein on the financial information of [Organisation name] and its Sub-grantees as listed in the terms of reference for project audit for the year ended [day month year].

We also confirm that:

- a) We will be able comply with your instructions and adhere to the reporting due dates. The terms of reference are clear, and we understand them. We will cooperate with you and provide you with access to relevant audit documentation, subject to local laws and regulations.
- b) We understand the scope of work and deliverables that should be reported from the audit.
- c) We understand the ethical requirements of the IFAC Code of Ethics, sufficient to fulfill our responsibilities on the project audit and will comply therewith.
- d) We have been certified by a member of IFAC or by a national branch organisation – [please state name of the national branch organisation] - and hereby disclose the authorization certificate.
- e) We will apply International Standards on Auditing (ISA) when performing the audit (if not, then state which auditing standards that will be applied).
- f) We will inform you immediately about any limitations in the scope of work identified prior to or during the project audit.

The engagement team responsible for the audit is as follows:

Name	Role	Telephone	E-mail
	Engagement leader		
	Manager		

We will inform you of any changes in the above representations during the course of the work on the project audit.

Place and date

Audit firm and name of auditor in charge

Signature of auditor in charge

Lampiran 8 - Perjanjian Larangan pengungkapan informasi rahasia

(Kop Surat Kontraktor)

Non-Disclosure Agreement

Perjanjian Larangan pengungkapan informasi rahasia

**To the attention of
Surat ditujukan**

Samdhana Institut

Jalan Tampomas No. 33, Bogor 16128 Jawa Barat

Subject/Perihal : Confidential information for RFP/Samdhana/002/03/2025
for Project Audit
*Informasi rahasia sesuai dengan ITB/Samdhana/002/03/2025
Untuk Audit Proyek*

I undersigned,
Saya ang bertanda tangan dibawah ini,

(nama dan Alamat Kontraktor)

hereby declare that,
dengan ini menyatakan,

in emphasising the importance of a free, fair and competitive awarding procedure that precludes abuse, the consultancy thus far has not offered or granted any inadmissible advantages either directly or indirectly to any persons in connection with this bid, nor shall it offer or grant any such incentives or rewards in the present awarding procedure or, in the case of an award, during the subsequent execution of the Agreement.

We shall inform our employees of their respective duties and their commitment to observe this self-imposed obligation.

bahwa dalam menekankan pentingnya pelaksanaan prosedur yang setara, adil, dan kompetitif yang menghalangi penyalahgunaan, maka dalam hal ini konsultan tidak akan menawarkan atau memberikan manfaat apa pun, yang tidak bisa ditolerir, baik secara langsung maupun tidak langsung kepada pihak mana pun sehubungan dengan pembuatan proposal ini, atau konsultan tidak akan menawarkan atau memberikan insentif atau imbalan terkait dengan prosedur yang sedang berlangsung, atau selama pelaksanaan berikutnya dari Perjanjian.

Kami akan memberi tahu karyawan kami tentang tugas masing-masing dan komitmen mereka

untuk mematuhi kewajiban yang dibebankan.

Dated/*tanggal* :

Signature/*tandatangan* _____

in the capacity of / *dalam kapasitas sebagai* _____

duly authorised to sign Tenders for and on behalf of/*berwenang menandatangani tender*
untuk dan atas nama _____

(Nama dan Stempel perusahaan)