

REQUEST FOR PROPOSAL (RFP)

RFP/Samdhana/004/08/2025
EXTERNAL AUDITOR SERVICES

Lampiran 1. Undangan Proposal

Bogor, 26 August 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
UP : Dina Manullang

Hal: RFP/Samdhana/004/08/2025
EXTERNAL AUDITOR SERVICES

Dokumen tersebut harus sudah diterima oleh Samdhana selambat-lambatnya pada **Senin, 8 September 2025 pukul 13.00 (Wib)**.

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

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

Hormat Kami,
Team Panel

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

Lampiran 2 – Instruksi Proposal

A. PROSES

I. TIMELINE UNTUK TENDER PROSES

Keterangan	Timeline
Advertise RFP (Samdhana website, IG, DevJobs, Email) 27 Agustus sampai 8 September 2025	13 hari
Tanya Jawab mengenai RFP via email, 27 Agustus - 1 September 2025 Melalui email to hrd@samdhana.org	6 hari
Presentation RFP 11 Agustus 2025 sesuai proposal yang diterima oleh Samdhana	1 hari
Deadline memasukan Proposal Senin, 8 September 2025 pukul 13.00	

II. BIAYA 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 EXTERNAL AUDITOR SERVICES

Background

The Samdhana Institute is a not-for-profit organization established in 2003 and registered in both the Philippines and Indonesia.

In Indonesia, it was officially founded under Notarial Deed No. 10 dated 16 June 2005 by Husna Darwis, S.H., Public Notary in Bogor. The organization's name was later changed to Perkumpulan Institut Samdhana via Deed No. 5 dated 12 January 2008 by Marlisa, S.H., MK.n, Public Notary in Cianjur. Since then, its articles of association have been amended several times to reflect decisions by the board regarding management and oversight. These amendments were recorded by the Ministry of Justice and Human Rights of the Republic of Indonesia under Letter No. AHU-0000241.AH.01.08 Year 2017, dated 3 May 2017.

In addition to its Indonesia office, Samdhana operates in the Philippines to support work across Philippines and the Mekong region. It is registered with the Philippine Securities and Exchange Commission (SEC) as of 6 November 2023, with Company Registration No. CN200340507.

The Indonesia office comprises 26 staff across four programs—grants, capacity development, lifescape and policy support—and four units: resource mobilization, knowledge management, finance, and human resources/administration.

The organization's accounting and financial practices are guided by Samdhana's Financial Policies and Procedures. In Indonesia, financial statements are prepared in accordance with ISAK 35 or GAAP for non-profit organizations. In the Philippines, financial reporting follows the Philippine Financial Reporting Standards for Small and Medium-Sized Entities (PFRS for SMEs).

Audit Objective

The objectives of the audit are to enable the Auditor to express an opinion on whether:

- i. Samdhana's financial statements for the period 1 January to 31 December 2024 present a true and fair view of the organization's financial position, in accordance with internationally recognized auditing standards.
- ii. The internal control systems in place are adequate and effectively support risk management and the achievement of organizational goals.
- iii. Financial transactions comply with Samdhana's financial policies, and the organization's resources are used efficiently and effectively.
- iv. Grant funds from donors and other sources are utilized in accordance with the terms of the relevant agreements.
- v. Organizational assets are accurately and fully presented in line with grant agreements and properly reflected in the financial report.
- vi. There are areas critical weaknesses and recommendation for improvement.

Scope of Audit

The audit should be carried out in accordance with the International Standards on Auditing (ISA) published by the International Federation of Accounts and should include such tests and controls, as necessary for performance of the audit. Further, audit aims to assess the adequacy of the organization's financial and accounting systems to ensure they provide accurate and reliable financial information. The Auditor will evaluate the systems used in the Indonesia Office and, where necessary, offer recommendations for improvement. The scope includes the following areas:

- **Internal Controls**
Assess selected transactions to determine the effectiveness of internal control measures, including transaction approvals, authorization levels, segregation of duties, and other checks and balances.
- **Cash Management**
Review procedures for safeguarding cash, such as fund flows from banks and petty cash (disbursements and receipts), security of cash on hand, and the frequency and accuracy of cash counts.
- **General and Administrative Expenditures**
Evaluate compliance of operational spending (e.g. travel, office furniture, equipment, repairs, maintenance) with internal policies and procedures.
- **Human Resources**
Examine payroll systems, financial benefits, and their alignment with HR policies.
- **Projects**
Ensure project expenses are charged appropriately and not duplicated. Verify the accuracy of project financial reports.
- **Procurement**
Review procurement practices for competitiveness, transparency, and compliance with the organization's Procurement Policy.
- **Fundraising**
Evaluate fundraising-related income and expenditures to ensure alignment with internal policies and applicable regulations for a Perkumpulan or a non for profit organization.

Qualifications of the Auditor

The Public Accountant Firm must have demonstrated experience in auditing development aid programs and projects funded by both international and local donors. The firm is expected to employ qualified personnel with relevant professional certifications and a proven track record in conducting institutional audits. This ensures the firm's ability to meet the technical and ethical standards required for the engagement.

Interested firms must submit the curriculum vitae (CV) of the team leader and key personnel assigned to the audit. Each CV should clearly outline relevant audit experience, including current assignments, to demonstrate the team's competence and capacity to undertake the task effectively and within the required timeframe.

The Auditor must remain independent throughout the entire audit engagement. Independence means that the auditor must not be employed by, serve as a director for, or maintain any financial or close professional relationships with members of the Board or senior management of the Samdhana Institute.

All financial and non-financial information obtained during the audit must be treated as strictly confidential. The firm and its audit team must not use or disclose any information without prior written consent from the Samdhana Institute and must ensure secure handling and storage of all materials shared during the engagement.

Additionally, the firm should disclose its legal status and organizational structure; provide a list of principals and partners along with their respective qualifications and roles, indicate the total number of professional staff including auditors and support personnel, and demonstrate relevant experience in conducting institutional audits – particularly for non-profit organizations and donor-funded projects. Affiliations with an international audit firm is mandatory and must be clearly stated.

The firm must disclose whether any of its partners or professional staff are currently involved in any legal or professional disputes, under investigation, or have had their professional licenses suspended.

Audit Report and Management Letter

Audit Report

The audit report must clearly state the Auditor's professional opinion and include, at a minimum, the following elements:

- **Title, Addressees, and Introductory Paragraph**
 1. Identification of the financial statements audited, including the period covered.
 2. A statement outlining the responsibilities of Samdhana Institute's management and the Auditor's responsibilities.
- **Auditor's Opinion Paragraph**

The Auditor shall specify the reporting period and auditing standards applied. The opinion should address:

 1. Whether the financial statements and supporting schedules fairly present the cash receipts and expenditures, in all material respects, and confirm that funds were used as intended under the work programme.
 2. Whether the financial transactions are in line with applicable financial regulations, procedures, budgetary provisions, and other relevant directives.
 3. A summary assessment of the adequacy and effectiveness of the organization's management and internal control systems.
- **Adjustment Journal**

If applicable, any necessary adjustment entries should be provided and documented.

The Management Letter

should address the following areas:

- **Assessment of Internal Controls**

An evaluation of the organization's internal control system, with emphasis on:

 - (i) its effectiveness in providing management with timely and reliable information for decision-making, and
 - (ii) its overall ability to safeguard the organization's assets and resources.

- **Identified Weaknesses and Recommendations**

A description of any internal control weaknesses observed in the financial management system, along with the audit procedures used to address or mitigate these issues. The letter should also include actionable recommendations to correct or eliminate the identified weaknesses.

- **Management's Response**

Comments and responses from management regarding the audit findings and recommendations.

The Auditor may include additional information or explanations that do not constitute a formal reservation. All audit reports must be submitted in English.

The Audit firm will produce audit reports Indonesia operations for period 01 January to 31 December 2024.

Tentative Timeline

Below is the suggested timeline for audit process:

No.	Activity	September			
		W1	W2	W3	W4
1	Kick-off meeting	X			
2	Documents review and field verification (if any)		X		
3	Finding presentation			X	
4	Submission of Management Letter Draft and Audit Report Draft			X	
5	Samdhana internal review				X
6	Submission of Final Management Letter and Audit Report for Indonesia				X

Proposal submission and requirement

The proposal should indicate:

- Engagement Approach and Methodology
- Audit firm experience: outline of firm expertise and track record in audit not for profit organization, size of the firm, affiliations with an international audit firm.
- Key personnel and Audit Team Member professional qualifications, including their audit experiences.
- References: please list contact information for at least two organizations similar to the Samdhana Institute's that Firm has audited.
- Please submit your proposal by to:

Attn:

Dina Manullang (dina.manullang@samdhana.org)

With copy to:

Krisna Kirana (email: krisna@samdhana.org)

Service Fee

Please outline your audit fee in Indonesia Rupiah (IDR). The cost of preparing a proposal and conducting the pre-proposal survey or any meetings for verbal presentations shall be borne by your company, regardless of the conduct or outcome of the solicitation process. Proposals must offer services for the total requirements: 1. professional fee (list of team and daily rate), 2. out of pocket (reimbursement at-cost) for transportation, etc if any; 3. Applicable taxes. All proposals must remain valid and open for acceptance for a period of 45 (forty-five) days after the date specified for receipt of proposals.

Fees will be payable in instalment as follows:

- 30% upon signature of the Engagement Letter or commencement of the audit,
- 40% after submission and satisfactorily acceptance of draft reports,
- 20% upon satisfactorily acceptance of Final audit report by the Samdhana Institute

Availability of facilities and right to access

The auditor will have full and complete access at working days/hours during the contract to The Samdhana Institute records and documents (including books of account, legal agreement, bank records, invoices and contract etc) and all employees, consultant, over the period under the audit review.

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

To [Organisation name]

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 7 - 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/004/08/2025
EXTERNAL AUDITOR SERVICES
Informasi rahasia sesuai dengan RFP/Samdhana/004/08/2025
EXTERNAL AUDITOR SERVICES

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)