



GOVT. OF NCT OF DELHI  
**DEPARTMENT OF TRAINING & TECHNICAL EDUCATION**  
MUNI MAYA RAM MARG: PITAM PURA: DELHI

Limited sealed bids / from reputed CAG empanelled Chartered Accountants for appointment of Internal Auditor of different implementing agencies like SPIU, Govt. it is and Pvt. ITIs for implementing World Bank assisted centrally sponsored "STRIVE" project in Delhi region for the financial year 2021-22 and 2022-23.

**Fact Sheet**

1. Tender ID : F.3(88)TTE/D.D.  
(Trg.)/75/HiringCA/STRIVE/2021/CD-033672525
2. Tender Date :
3. Availability of Tender/Bid Document : Tender/ Bid Document can be downloaded from department website:  
<http://www.tte.delhigovt.nic.in>
4. Estimated Cost : Rs. 2,00,000.00+GST
5. Nodal Officer for correspondence and clarification : Joint Director (Plg.),  
Department Of Training And Technical Education Muni Maya Ram Marg: Pitam Pura: Delhi
6. Last date of bid submission : Bids must be submitted in the sealed condition in the separate envelope containing sealed envelope of Technical & Financial bid on or before 10.06.2022 upto 11.30 AM Physically at the reception of the Dy. Director (Training) Branch at Room No. 207 2<sup>nd</sup> Floor Department Of Training & Technical Education, Muni Maya Ram Marg: Pitam Pura: Delhi
7. Opening of Pre-Qualification/Technical Bid : 10.06.2022 at 3.00 PM
8. Opening of Financial Bid : After evaluation of technical bid.



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SECTION: A

1. BACKGROUND:

- i. Skills Strengthening for Industrial Value Enhancement (STRIVE) is a national project of the Ministry of Skill Development and Entrepreneurship (MSDE) to incentivize critical institutional reforms in the formal ITI and apprenticeship training system aimed towards supporting the Government's commitment to develop a globally competitive workforce and to provide skilling opportunities for economically disadvantaged and underserved communities. The project is scheduled to run over five years from 2017-18 to November 2022 and is an Externally Aided Plan (EAP) supported by the World Bank.
- ii. At the national level, long-term skills development is coordinated by the Directorate General of Training (DGT) in the Ministry of Skill Development and Entrepreneurship (MSDE). Apprenticeship training is managed under the aegis of the MSDE with Regional Directorates of Apprenticeship Training (RDATs) and state apprenticeship advisers driving implementation at the ground ITIs are under state governments, which own, run, and fund government ITIs and supervise private ITIs.
- iii. STRIVE Project for its implementation through National Project Implementation Unit (NPIU), consisting of government staff that is now an integrated unit of the MSDE and in charge of managing all major reform projects in the space of long-term training. The responsibility to coordinate and facilitate the implementation of STRIVE and provide overall fiduciary guidance at the ministerial level rests with the existing NPIU. Similarly, at the state level, SPIUs will be responsible for providing fiduciary guidance, implementation, monitoring, and facilitation of STRIVE. The ITIs will be monitored continually by the National Steering Committee (NSC) and by State Steering Committees (SSCs), which prepare semi-annual progress reports. Under STRIVE, the NPIU and SPIUs will therefore be supported through a dedicated PMC funded respectively through the STRIVE's TA and TS component. For Industry Clusters (ICs), the State Apprenticeship Monitoring Committee (SAMC) will be the nodal point for selection, evaluation and monitoring of ICs. The SAMC exists within SPIU but liaises with SPIU and SSC for all matters related to ICs. The PMC is a consultancy team comprising key experts in project management, M&E, skills development, and apprenticeship training.

2. FUNDING PATTERN

- i. The estimated cost of the national STRIVE project is INR 2,200 crores (US\$318 million) over five years. The proposed World Bank Operation comprises INR 830 crores (US\$120 million) project using the proof instrument and an INR 35 crore (US\$5 million) TA Project using the IPF instrument. The proposed World Bank Operation supports the entire government project.
- ii. Performance Based Funding

- iii. STRIVE is a Performance Based funding – Program for Results exercise. The use of the Program for Results instrument is particularly suited to achieving the Government of India’s (GoI) results-based objectives, as it allows for improvement of the Systems and Institutions that are critical to the implementation of the GoI project. The instrument will ensure a sharp focus on the most important results the GoI wants to achieve (that is, improve relevance and efficiency of vocational training), allow for flexibility in the end use of funds by states and training institutions, support the development of state-level capacities to manage ITIs more effectively, incentivize introduction of performance-based management principles, and strengthen output and outcome monitoring.

1. Result areas:

To achieve this objective, the project is divided into four result areas:

a) Improved Performance of ITIs

Performance-based grant funding to selected government and private ITIs to improve institutional performance by deepening industry linkages, improving courses in line with market needs, better targeting marginalized groups including women, Scheduled Castes (SCs) and Scheduled Tribes (STs), developing capacities of teaching staff and broadening employment promotion services.

b) Increased Capacities of State Governments to support ITIs and Apprenticeship Training

Performance-based grants to state governments to improve state structures for the management and support of ITIs and apprenticeship training, for evaluation and monitoring and for developing teaching resources; and to improve the regulatory environment for ITI operations.

c) Improved Teaching and Learning

Investment in the development of modern, technology-supported teaching and learning resources for (i) Craftsmen Training Scheme (CTS) and apprenticeship training programs, and (ii) pre-and in-service trainers’ training programs, as well as upgrading selected technical trainer training institutes, such as National Skill Training Institutes (NSTIs).

d) Improved and Broadened Apprenticeship Training

Grant funding for Industry Apprenticeship Initiatives (IAIs) carried out by industry clusters to strengthen industry initiatives, increase the participation of SMEs in apprenticeship training, and improve the quality of apprenticeship training programs.

Objectives of Internal Audit:

- i. The essence of the STRIVE project audit policy is to ensure that the STRIVE Project implementation agencies receives adequate, independent, professional, audit assurance that the proceeds of STRIVE project funds were used for the purposes intended, that the audit reports are free from material mismanagement and that terms of the loan agreement are complied with in all material respects. The objective of STRIVE is to improve the quality and market relevance of vocational training provided in ITIs and apprenticeships.
- ii. The objectives of the internal audit are to enable the auditor to express a professional opinion on the effectiveness of the overall financial management and procurement arrangements. It has to be ensured that the overall financial

management and arrangements including the system of internal controls as documented as per the Financial Management Section & Procurement Section of the STRIVE Operations Manual. It is expected that the process of audit shall be in position to provide to project management with timely information on financial management and procurement aspects of the project, including internal controls and compliance with financing agreements, to enable follow-up action.

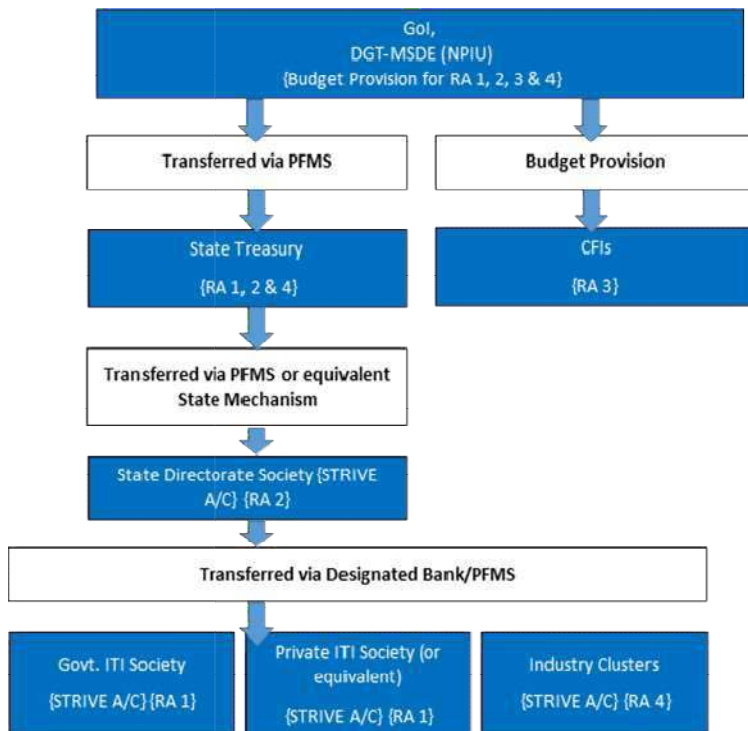
- iii. In addition, it is expected that internal audit should play a role in assisting management to ensure no improper utilization of fund, including the prevention, detection and investigation of fraud as part of “Bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes”.

**Proposed Implementation/ Funds Flow Arrangements**

- i. The Directorate General of Training (DGT) will be provided the budget for the Project and will further pass on the funds to the States implementing the project.
- ii. ITI Principals / IMCs are designated as drawing and disbursement officers and draw funds from designated Society STRIVE Account for payments through State Societies
- iii. Each office which makes payments is required to maintain separate Bank Accounts and separate Books of Accounts and records as per the State government procedure.

**Fund Flow procedures – Result area Wise**

**Fund flow procedure (as above) explained diagrammatically below**



## 2. Project Financial Statements:

The Project Financial Statements (PFS) should include:

- i. A Summary of Funds received Result area-wise by NPIU and SPIUs
- ii. A Summary of Expenditures shown under the main project result areas/ activities/ headings and by main categories of expenditures, both for the current fiscal year and accumulated to date;and
- iii. A Balance Sheet showing Accumulated Funds of the Project, bank balances, other assets of the project, and liabilities, if any. If any Beneficiary under the project cannot maintain a Balance Sheet on account of its existing accounting system, the PFS of such Beneficiary should include in the form of a statement–(Statement in lieu of Balance Sheet) at the end of every financial year (a) unspent bank balance of the project (b) category-wise assets purchased by the beneficiary from project funds with date of such purchase along with its location (c) project related unpaid bills/liabilities as at year end

## 3. Scope\_

### Internal Audit

In conducting the internal audit, special attention should be paid to assessing whether adequate controls have been established and complied with to ensure that:

- i. Govt funds have been provided and used in accordance with the relevant agreements with States, UTs, Govt. ITIs, Private ITIs, Central Institutes and Industry Clusters with due attention to economy and efficiency, and only for the purposes for which they were provided;
- ii. Goods and services financed have been procured in accordance with the relevant financing agreement and procurement norms as laid out in the operations manual;
- iii. All necessary supporting documents, records, and accounts have been kept in respect of all project ventures including expenditures reported via Statement of Expenditures.
- iv. The project accounts have been prepared in accordance with consistently applied Indian Government Accounting Standards in this respect and give a true and fair view of the financial situation of the project at the year end and of resources and expenditures for the year ended on that date.
- v. The Internal Auditor would require verify the procurement processes being followed at the ITIs, ICs and State Societies are as per Procurement Guidelines under STRIVE project as per para 4.2 of the OM. The internal audit report must report on any variation in the procurement process as laid by the Procurement Guidelines in the OM.

### Coverage of Internal Audit extends to

- i. An assessment of the adequacy of the financial management systems, including internal controls. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls and any needs for revision; level of compliance with established policies, plan and procedures; reliability of accounting systems, data and financial reports; creating controls mechanism in areas where they are lacking; verification of assets and liabilities, security and effectiveness of the operation of the computerized system and,

- ii. Efficiency and timeliness of the funds flow mechanism at the SPIU, SAMC, Industry Cluster (IC), Central Staff Training and Research Institute (CSTARI) & National Instructional Media Institute (NIMI) and at the ITIs. (Through MIS Reports)
- iii. Whether the accounts are compiled in a timely manner and the expenditures consolidated on a monthly/Half Yearly basis at the SPIU Level.
- iv. Verify payment to the third parties is as per agreement.
- v. All necessary supporting documents, records, and accounts have been kept in respect of all Result area wise activities and that clear synchronizations exist between accounting records, accounts books and the periodic financial reports (internal and external i.e. Interim unaudited Financial Reports)
- vi. The auditor is expected to obtain and satisfactorily document sufficient audit evidence to support audit conclusions.
- vii. Internal auditors to summarize key issues and risks from a review of Annual / Statutory Audit report.
- viii. Auditor will also provide variance report as per approved annual action plan and budget.
- ix. Auditor to certify that the utilization certificates of funds at each Beneficiary are prepared Result area Wise and provided to respective SPIU / NPIUs as the need arises

#### 4. Final Output & Reporting:

- a. Half Yearly Reporting & Annual reporting at SPIU: The Auditor will provide separate consolidated reports on SPIUs, SAMCs, project ICs and project ITIs in the State under STRIVE to State Audit Committee with a copy to SPIU.. The reports will be provided Half Yearly and a summary of the key findings, implications and recommendations to enable the SPIU to take timely action. Audit observations/reports should be discussed and agreed with the state audit review committee and should be structured in a manner giving the observations, the implications of the observations, the suggested recommendation and the management comments/ agreed actions. The audit observations should be supported by instances and quantified, as far as practicable. Half Yearly audit reports and annual audit report to be submitted each financial year. Discussion notes duly signed by the both parties will be part of audit Report. Minutes of meeting of State Audit Committee detailing the observations of internal auditors and action taken by SPIU on the observations.

The audit reports should be submitted within 30 days after completion of Half Yearly audit. Any delay beyond 30 days for any Half Yearly report attracts the termination of the contract without any financial liability of the client.

#### b. Reporting Procedure

Procedure of conducting audit at SPIUs/SAMCs, project ITIs and project ICs in the State:

- i. The auditor shall inform the implementing agencies before the start of Audit.
- ii. The auditor should give detailed work plan for conducting audit at SPIUs and other implementing agencies
- iii. The auditor should make audit project and plan for SPIUs and other implementing agencies in coordination with their accounts & finance team.
- iv. Feedback as necessary can be given to the management on the outcome of the Audit from time to time. Information about any discrepancies can be shared with the

management for rectification/clarification.

- v. During the audit the Internal Audit team shall interact with management staff for any clarification. For the clarification, the audit team will present their findings in the common platform.
- vi. The auditor shall interact with the management before furnishing of any report.
- vii. The plan shall be finalized in consultation with management at the implementing agency level.
- viii. The detail approach and methodology should be provided by the auditor themselves in the RFP.

#### 5. Period of Internal Audit.

Initially contract with the Auditor will be for the years of 2021-22 and 2022-23 which will be extended further for 01 (one) year on the basis of satisfactory performance on the same rates and same terms & conditions. The selected Auditor will submit audit plan in consultation with SPIU in advance and agree with a Schedule of Audit. The contract will be renewed after assessing the pace of implementation, requirement and performance of the Internal Auditor.

#### 6. Qualification Criteria for short listing of Internal Audit Individual

Internal Auditors will be hired by the SPIUs

- a. For States having five or less ITIs, an Individual Auditor as Chartered (Accountants) would be preferred.
- b. Experience of having undertaken at least 5 similar assignments (Internal Audit Assignments) with Central/state Government/externally aided projects in India, in last 10 (Ten) years.
- c. An undertaking from the internal auditor regarding their non-engagement as external auditor/statutory auditor with implementing agencies in the State.

## SECTION - B

### ELIGIBILITY CRITERIA FOR PARTICIPATION IN THE TENDER

- a. It would be an Auditor of CAG empanelled Chartered Accountants.
- b. Experience of having undertaken at least 5 similar assignments (Internal Audit Assignments) with Central/State Government/externally aided Projects in India.
- c. An undertaking from the internal auditor regarding their non-engagement as external auditor/statutory auditor with implementing agencies in the State
- d. Chartered Accountant should be proficient in Hindi and English language.
- e. The Chartered Accountant should have all statutory documents such as PAN / GST Registration number / Profession Tax Registration No. etc.

In absence of any one of the above, the offer will be treated as non- responsive and will be summarily rejected.



## SECTION -C

### INSTRUCTIONS TO APPLICANTS

#### TECHNICAL BID

Interested Chartered Accountant/ Auditor Empanelled with CAG are required to submit their Technical Bid in the sealed condition consist of the following documents.

1. Detailed profile of the Chartered Accountant/ Auditor and Registration No. as provided by ICAI.
2. Certificate/Letter regarding empanelment by CAG.
3. Details of Experience of the Chartered Accountant/ Auditor in areas of Audit. Experience of having undertaken at least 5 similar assignments (Internal Audit Assignments) with Central/state Government/externally aided projects in India are compulsory criteria.
4. Details of the Chartered Accountant/ Auditor, viz., name, qualification, membership no. and auditing experience in detail (i.e. name of organization served, capacities in which worked, nature of job done, no. of years served in each capacity, experience as practicing accountant, experience in Internal Audit, experience in the auditing of the Government Institutions, Project, Programmes, Missions etc., experience in the auditing of the externally aided projects etc.)
5. Copies of Acknowledged Income Tax Return of the last 3 preceding financial years.
6. Copy of PAN Card, GST Registration ID, Profession Tax Certificate.
7. Power of Attorney for authorized signatory as per format given in Annex-2.

#### FINANCIAL BID

Financial Bid to be submitted in the sealed condition on prescribed format as per Annexure-3 only, Selection of the Chartered Accountant/ Auditor will be done on the basis of L-1 price.

## SECTION-D

### (i) Award of Contract

A. The Chartered Accountant/ Auditor fulfilling the eligibility criteria and on successful completion of his/ her Technical Bid Evaluation may be required to make a Presentation on their credentials before the State Project Director /Selection Committee.

B. The State Director / Selection Committee thereafter will decide upon the Chartered Accountant/ Auditor whose Financial Bids will be opened. The Lowest Bidder Firm among such shortlisted Firms will be selected for appointment.

### (ii) Period of Validity of Proposals:

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The price offered as in the Financial Bid shall remain firm within the currency of contract initially for one years and no escalation of price will be allowed..

### (iv) Payment terms:

The audit reports should be submitted within 30 days after completion of Half Yearly audit. Payment will be made after completion of each half-yearly audit for all the implementing Agencies and on submission of bills along with the Audit Report of all segments described in the scope of work. No advance / part payment will be allowed.

### (v) Deduction of Tax at Source.

Deduction of all statutory and necessary Tax/ GST from each bill will be made as per Government Rules prevailing at the time of payment for which TDS Certificate will be issued in due course of time.

### (vi) Price:

- A) Price should be quoted in Indian rupees (INR) as per format available on Annexure 3.
- B) Price quoted should be firm.
- E) The total cost of the entire job should be inclusive of all prices as mentioned in the enclosed Price Bid format as per Annexure -3.
- F) No extra cost, other than that mentioned in Price Bid would be taken into account.

### (vii) Disputes and Arbitrations

In case of any dispute or differences, breach and violation relating to the terms of this agreement, the said dispute or difference shall be referred to the sole arbitration of State Director or any other person appointed by him. The award of the arbitrator shall be final and binding on both the parties. The arbitration shall be held in Delhi only.

### 1. Fraud and Corruption:

It is required that procuring entities as well as Bidders, observe the highest standards of ethics during the procurement and execution of contracts under the STRIVE project.

For the purposes of this provision, the terms set forth below as follows:

- i. “corrupt practice” is the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence improperly the actions of another party;
  - ii. “fraudulent practice” is any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation;
  - iii. “collusive practice” is an arrangement between two or more parties designed to achieve an improper purpose, including to influence improperly the actions of another party;
  - iv. “coercive practice” is impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party;
  - v. “obstructive practice” is deliberately destroying, falsifying, altering or concealing of evidence material to the investigation or making false statements to investigators in order to materially impede a procuring entity investigation into allegations of a corrupt, fraudulent, coercive or collusive practice; and threatening, harassing or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation; and
2. The procuring entity will reject a proposal for award if it determines that the Bidder/Service Provider (Consulting and Non-consulting) recommended for award has, directly or through an agent, engaged in corrupt, fraudulent, collusive or coercive or obstructive practices in competing for the contract in question;
  3. The procuring entity will cancel the portion of the funds allocated to a contract if it determines at any time that representatives of the bidders engaged in corrupt, fraudulent collusive, coercive or obstructive practices during the procurement or execution of that contract, without the procuring entity having taken timely and appropriate action satisfactory to the NPIU to address such practices when they occur;
  4. The procuring entity will sanction a Chartered Accountant/ Auditor declaring them ineligible, either indefinitely or for a stated period of time, to be awarded a contract financed under STRIVE if it at any time determines that the Accountant/ Auditor has, directly or through an agent, engaged, in corrupt, fraudulent, collusive, coercive, or obstructive practices in competing for, or in executing, a STRIVE-financed contract and

**ANNEXURE :- 1**

**List of State Project Implementation Unit (SPIU), Government Industrial Training Institutes (ITIS) and Private ITIS**

**CONTACT DETAILS OF GOVERNMENT I.T.I**

S. No	Name & Address	Principal / Vice Principal	Telephone No.	Email & ITI Website
1.	Sir C.V. Raman ITI, Dheerpur, Delhi – 110009 (Co-educational)	Md. Hussain B. (Principal) Sh. Jagdish Kumar (Vice Principal)	20871201 20871202	Email: iticvraman.delhi@gmail. com Website: <a href="http://www.scvriti.delhi.gov.in">www.scvriti.delhi.gov.in</a>
2.	Dr. H.J. Bhabha ITI, Khichripur, Mayur Vihar Phase I, Delhi-110091 (Co-educational)	Sh. S. Augusthy (Principal) Sh. Virender Kumar Kerketta (Vice Principal)	22753998 22750621	Email: <a href="mailto:hjbhabhaiti.delhi@yahoo.co.in">hjbhabhaiti.delhi@yahoo.co.in</a> Website: <a href="http://www.hjbhabhaiti.delhi.gov.in">www.hjbhabhaiti.delhi.gov.in</a>
3.	Lala Hans Raj Gupta ITI, DSIDC Industrial Complex, Narela, Delhi-110040 (Co-educational)	Md. Hussain B. (Principal)	27781679 27782076	Email: <a href="mailto:itinarela.delhi@gmail.com">itinarela.delhi@gmail.com</a> Website: <a href="http://www.lhrgiti.delhi.gov.in">www.lhrgiti.delhi.gov.in</a>

**CONTACT DETAILS OF Private I.T.I**

S. No	Name & Address	Principal / Vice Principal	Telephone No.	Email & ITI Website
4.	Sri Guru Harkrishan (Pvt.) Industrial Training Institute Opposite 20 Block, Tilak Vihar, New Delhi 110018.	Sh. Charanjeet Singh (Principal)	25990988 25991249 Fax: 25999906	Email:- <a href="mailto:sghitc@gmail.com">sghitc@gmail.com</a> <a href="mailto:chawlacj@gmail.com">chawlacj@gmail.com</a> website:- <a href="http://sghiti.weebly.com">http://sghiti.weebly.com</a>

Annexure-2

Power of Attorney for Authorized Signatory (On a  
Stamp Paper of relevant value)

POWER OF ATTORNEY

Know all men by these presents, we \_\_\_\_\_ (name and address of the registered office) do hereby constitute, appoint and authorize Mr./Ms.

\_\_\_\_\_ (name and address of residence) who is presently employed with us and holding the position of \_\_\_\_\_ as our attorney, to do in our name and on our behalf, all such acts, deeds and things necessary in connection with or incidental to our Proposal for the Empanelment.

We hereby agree to ratify all acts, deeds and things lawfully done by our said attorney pursuant to this Power of Attorney and that all acts deeds and things done by our aforesaid attorney shall and shall always be deemed to have been done by us.

Signature of Attorney

(Name, Title and Address of the Attorney)

Attested

Executants Notes:

1. To be executed by the sole Bidder.
2. The mode of execution of the Power of Attorney should be in accordance with the procedure, if any, laid down by the applicable law and the charter documents of the executants(s) and when it is so required the same should be under common seal affixed in accordance with the required procedure.
3. Also, where required, the executants(s) should submit for verification the extract of the charter documents and documents such as a resolution/power of attorney in favour of the Person executing this Power of Attorney for the delegation of power hereunder on behalf of the Bidder.



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Annexure-3  
Financial Bid.

Item Number	Item Description	Item Quantity	Period	Price (Rs.)	GST %	Total Price (Included GST)
1	Internal Auditor charges	1	Year 2021-22 and 2022-23			
Total Price (Included GST) In Words Rupees _____ _____						