Request for proposal towards Engagement of Charted Accountant Firms for Internal Auditing Activities.
Board of Apprenticeship Training (Southern Region)
IV Cross Road, C.I.T. Campus,
Taramani, Chennai – 600 113.

BAT/SR/IA/2026/Tender id:001 27th October, 2026

Detailed Notice: Request for Proposal towards engagement of Chartered Accountant firms for Internal Auditing activities In BOAT (SR), Chennai.

1. Board of Apprenticeship Training (Southern Region), Chennai is an autonomous organization under the administrative and financial control of Department of Higher Education, Ministry of Education, Government of India. The organization is responsible for implementing the National Apprenticeship Training Scheme under the Apprentices (Amendment) Act 1973 & 2014 for providing Apprenticeship training to Graduate / Diploma holders in Technical &Non-Technical Stream in the Southern States of India and union territories of Puducherry & Lakshadweep and herein after Board of Apprenticeship Training (Southern Region) would be referred as BOAT (SR), Chennai.

2. BoAT-SR, Chennai intends to invite sealed tenders in two bid system (Technical and Financial bid) from eligible leading Chennai based Chartered Accountant firms, having a minimum annual turnover of Rs.30.00 Lakhs per annum for all the financial years, 2022-23,2023-24 and 2024-25 with experience in auditing of PSU/Government Department /Autonomous Bodies funded / controlled by Central/State Government in each year i.e atleast one each in the last 03 years , 2022-23, 2023-24 and 2024-25, for engaging the activities of Internal auditing in BoAT SR, Chennai.

3. <u>Scope of Work:</u>

The following shall constitute the Scope of work:-

a) While discharging audit functions, the internal audit team would generally ensure thefollowing:-

I. Compliance with prevailing Central Government Rules and Internal Government Procedureswherever applicable

II. Effectiveness of Internal Control System.

b) Pre-audit activities:

Pre-audit of Certain Specified transactions on case to case basis restricted to compliance vis-a–vis process and procedures as per Govt. norms. The following areas are to be covered by internal audit team:-

1) Pre-audit of bidding process/Selection of Contractor for capital works
2) Pre-audit of bidding process/Selection of Contractor for maintenance works
3) Pre-audit of bidding process/Selection of Contractor/vendor for supply of goods- computer/computer peripherals/Equipment's and Materials, Accessories, etc
4) Pre-audit of bidding process/Selection of Contractor/vendor for hiring activities of manpower,security and other non consulting services.
5) Pre-audit of bidding process/Selection of contractor /Vendor for hiring the experts and agencies under consulting services

6) Pre-audit of payments to the employees-salary, LTC, Advances, Children Education Allowances, Newspaper Reimbursements etc and when employees leaving on superannuation –Pre auditing of payments like gratuity, leave encashment, Commutation of pension, etc need to be done

7) Pre-auditing of stipendiary claims raised by establishments on completion of apprenticeship training by students for making reimbursements, as per apprenticeship act and GoI norms.

Note: Pre-audit reports should be submitted within 03 working days from the receipt ofdocuments from BoAT-SR

c) It is also required that the internal audit team should support BoAT-SR in Tally Prime modules, filing TDS statements, Periodical IT return, Taxation matters, GST challan generation monthly, GST exception certificate renewal and other statutory requirements

d) Transaction audit areas-Monthly basis

It may be noted that BoAT-SR is following Tally Prime Version and Public Financial Management Systems (PFMS) to record financial transactions and prepare annual accounts. Further, for carrying out the core activities of apprenticeship scheme, there is a dedicated portal NATS- National Apprenticeship Training Scheme and through this portal, students and establishments are getting registered under the apprenticeship scheme, Contracts were getting enrolled and been verified by BoAT-SR and stipend reimbursements are being made to the establishments by BoAT-SR subject to successful completion of apprenticeship training by students and submission of claims by the establishment to BoAT-SR within the due period. From January 2024, Direct Benefit Transfer (DBT) was introduced for Government establishments. From November 2025 onwards, DBT has been implemented for all establishments, and apprenticeship payments are transferred directly to apprentices' bank accounts through the portal.

The institute maintain its accounts under 02 units:- a) Establishment head and b) Stipendiary head

Transaction audit should cover both units:-

1) Scrutiny of Cash book and bank books
2) Scrutiny of General ledger and Subsidiary ledger
3) Verification of Bank Reconciliation statements
4) Physical verification of cash and Cheques in hand
5) Verification of TDS Transactions and investments
6) Scrutiny of Advances to employees, suppliers, agencies, contractors etc
7) Checking of bills of contractors, their invoices and statutory obligations
8) Scrutiny of monthly salary and pension bills
9) Scrutiny of recoveries of PF, NPS, Income tax, GLIS, Professional taxes ,etc from salary bills and payment to respective authorities
10) Scrutiny of calculation and deduction of Income tax from the salary of employees and pensioners.
11) 100% verification of payment of Tour advances, LTC advances, LTC claims and tour claims on completion of respective tours as per GoI norms.
12) 100% verification of payment to retired employees.
13) Checking of payment vouchers with reference to cheque registers/File registers
14) Verification of receipt registers
15) Scrutiny on statuses of time barred cheques and unrealised cheques and its accounting treatments in a timely manner.

16) Verification of student registration statuses, registration of contracts, amendment of contracts, issuance of certificate of proficiency on completion of apprenticeship program in NATS portal.
17) Verification of claims raised by the establishment in NATS portal and also ensuring the eligibility as per apprenticeship act, orderliness of prescribed time guidelines and procedures for reimbursement as per GoI norms.
18) Scrutiny of payment made through DBT
19) Verification of linkage between NATS portal, PFMS and TALLY modules and ensure synchronizing the above modules all the time during the month.

e) Other Scope of works

1) The Audit Team shall audit and certify the individual and consolidated financial statements of the Board, including the Receipts and Payments Account (R&P Account), Income and Expenditure Account (I&E Account), and Balance Sheet, based on the accounts and financial statements prepared and furnished by the Board.
2) Audit of Annual Accounts in a time specifiedmanner
3) Audit of Provident Fund Accounts on yearly basis
4) Audit of Assets register
5) Assistance to Board in Taxation matters
6) Assistance in Actuarial valuation accounting treatment

f) Thrust Areas of BOAT(SR) for which Audit to be carried out:

a) Tender Processes
b) Employee benefits and retirement benefits-Service records, following actuarian valuations
c) Accounting of Assets and consumables
d) Reimbursement of Stipendiary bills
e) Processing of invoices, other than stipendiary reimbursements
f) Accounting of receipts and expenditures

4) <u>Audit Report –Certificate requirements for BOAT(SR):</u>

Submission of Monthly internal report, Quarterly internal reports, half yearly internal reports and annual internal reports in a time specified manner.
Providing necessary assistances in BoAT-SR office for enhancement of works in accounting modules through Tally Prime/PFMS/NATS portal and to ensure proper internal control checks with reports as and when asked.

5) <u>Manpower Resources requirements at BOAT(SR)</u>

1) The Audit team should consist of atleast one qualified Chartered Accountant with three years' post qualification experience. They should provide atleast 01 Qualified assistants, with experience in accounting knowledge and working knowledge in Tally Prime versions who will work at BOAT-SR on full time. Qualified Chartered Accountant should act as team leader and visit the BoAT(SR), Chennai at least twice in a month for monitoring their audit assistants and proper internal control strategy.

2) Partner of the firm or his representative officer, should be available at least one day in a month to guide the internal audit team and for discussion with the Director. Apart from this, he/she will be required to visit the BoAT-SR office on a short notice for discussion on urgent matters with the Director.

3) The audit team will conduct audit concurrently month to month basis, throughout the year, as per the scope of work enclosed. The 01 qualified Audit Assistants should provide necessary support to BoAT-SR, on daily basis, to assist BoAT-SR and ensure smooth functioning of audit activities, covering the scope of audit works.

6) Additional Important requirements from Bidders:

1. Normally the composition of audit team should not be changed. However, under certain circumstances beyond control of the Audit firm, if the same needs to be changed in any manner, it may be done after prior consultation with the Director, BoAT-SR, Chennai. The audit team members should carry Photo ID issued by the Audit Firm.
2. The initial tenure of engagement of internal Auditors is for 03 years and it shall be extended for 01 year upto 02 terms, subject to the satisfactory performances and discretion of the competent authority in BoAT-SR. The performances of the internal audit team would be reviewed frequently and if not found satisfactory during the contract period, the competent authority of BoAT-SR shall annul the contract, quoting the reasons.
3. The details of Technical bid and financial bids are enclosed in Annexure A and Annexure B respectively.

BIDDERS ARE STRICTLY ADVISED TO COMPLY AND ACCEPT REQUIREMENTS MENTIONED AT SL. NO. 3,4, 5 AND 6 BEFOREAPPLYING

7) Other important points

1) Bidders will be requested to submit both the Technical and Financial Bid and all proof documents with the Application. The Technical Bid and Price Bid are to be submitted in two separately sealed envelopes distinctly marked accordingly.

2) The Successful bidder would be required to furnish 3% of the contract awarded value towards Performance Security Guarantee in form of DD favouring" Board of Apprenticeship Training (Southern Region), Chennai.

3) Bidders will be requested to attach a Summary Sheet and an Index of all the documents required to be submitted.

4) Applications will be rejected if all information and/appropriate documents are not submitted.

5) The Director, BoAT-SR, Chennai reserves the right to accept or reject any or all applications without assigning any reasons thereof.
6) Payment would be made on completion of all the auditing activities. However, payment, any demand, if raised for a period of not less than 06 months, may be considered at the discretion of the authority of BoAT-SR.

"Bidders who intend to participate in this bidding need to send technical bid and financial bid in a separate sealed cover.

Both sealed envelopes super scribed with Technical and Financial Bid as applicable to be further submitted in a single envelope super scribed with "Tender for Selection of CA firms for Internal Auditing Activities in BOAT (SR) Chennai" to the Board of Apprenticeship Training (Southern Region) addressed to 'The Director, Board of Apprenticeship Training, (Southern Region), IV Cross Road, C.I.T. Campus, Taramani, Chennai' on or before 13th November 2026.

Last date of submission of Tender bid: closing date –13th November, 2026. Official copy of tender document shall be downloaded from the BOAT (SR), Chennai website https://nats.education.gov.in/boat-srp.php "

DIRECTOR OF TRAINING, BOAT-SR, CHENNAI

ANNEXURE A

TECHNICAL BID FOR TENDER DOCUMENT NO. BAT/SR/IA/2026/Tender id:001 DATED 27/10/2026

1. Name of the Firm:

2. Full Address with contact number, website, email ID, etc. of the Firm.

3. Year of Registration and Number **(Any Documentary proof to be enclosed)** .

4. Details (if any) if empanelled with CAG (endorse the recent letter/documents issued by CAG relevant to the Financial Year 2024 - 2025) **(Not Mandatory) .**

5. Number of full time partners (FCA & ACA).

6. Number of qualified Professionals in the firm:

7. Number of Semi-qualified Assistants/Audit Assistants (Honors Graduate/Post Graduate in Commerce) in the firm:-

8. Details of experience in the audit of PSU/Govt. Dept. & autonomous bodies funded/controlled by Central/State Government (give details of audit conducted in the last 3 years- 2022-23,2023-24 and 2024-25), Clearly mentioning name address, contact details of the establishments, along with documentary proofs like Agreement/work order, Work Completion report , etc **(Mandatory)**

9. The annual turnover of the audit firm in last 03 financial years (FY 2022-23, 2023-24 and 2024-25) must be more than Rs.30.00 lakhs per annum. Audited Accounts for the financial years 2022-23, 2023-24 and 2024-25 along with the certified copies of IT returns are required to be submitted by the bidder**. (Enclose the documents with the application)**

10. Name, Contact no. of the Proprietor/Managing Partner/CEO of the firm

11. Other information about the proposal/Action plan for internal auditing activities as per Scope of work:-

12. Details of 01 Qualified Audit Assistants on residential basis

NAME	QUALIFICATION	EXPERIENCE

13. Hard copy of the Bid document duly stamped and signed in each page by Proprietor/ManagingPartner/CEO of the firm

SIGNATURE OF THE PROPRIETOR/MANAGING PARTNER/
CEO OF THE FIRM with Stamp and Seal

ANNEXURE

FINANCIAL BID FOR TENDER DOCUMENT NO.
BAT/SR/IA/2026/Tender id:001 DATED 27/10/2026

Name of the firm: _____

Full Address with contact number, website, email ID, etc. of the Firm.

a)
Cost of Internal Auditing Activities (Yearly basis) (inclusive of all taxes) In INR: __

b) Cost on provision of 01 Resident Audit Assistants (Monthly basis) (inclusive of all taxes)INR: _____

Total Cost per annum, inclusive of all taxes: INR (Figures) ----------

INR (Words)----------

SIGNATURE OF THE PROPRIETOR/MANAGING PARTNER/
CEO OF THE FIRM with Stamp and Seal

(Please note only the qualified technical bidders will be considered for evaluation of financialbidding.)