



**BERHAMPUR UNIVERSITY: BHANJABIHAR
BERHAMPUR-7, GANJAM, ODISHA-760007**

No. 4116/Finance (Bill)/BU/2025

Date: 09/6/2025

To

The OIC, Syndicate
Berhampur University.

Sub: Regarding advertisement of Expression of Interest (EoI) for engagement of Chartered Accountant Firm for Internal Audit.

Sir,

In enclosing herewith a copy of the Expression of Interest (EoI) for empanelment of Chartered Accountant firms for conducting audit of the accounts of Berhampur University, I am to request you to take necessary steps for advertisement of the same in any 02 Nos. of approved local dailies.

Encl: Copy of Approval of the Vice-Chancellor.

Yours faithfully,

09.06.2025
REGISTRAR

Memo No. 4117 (3) /Finance (Bill)/BU/2025

Date: 09/6/2025

1. Copy to the Senior Assistant, O/o Registrar, Berhampur University for information
2. Copy to the Secretary to the Vice-Chancellor, Berhampur University for kind information of the Vice-Chancellor.
3. Copy along with advertisement for Expression of Interest, forwarded to the Webmaster, Berhampur University for information with a request to upload the Expression of Interest in Berhampur University website.

09.06.2025
REGISTRAR

BERHAMPUR UNIVERSITY, BHANJA BIHAR, BERHAMPUR - 760007

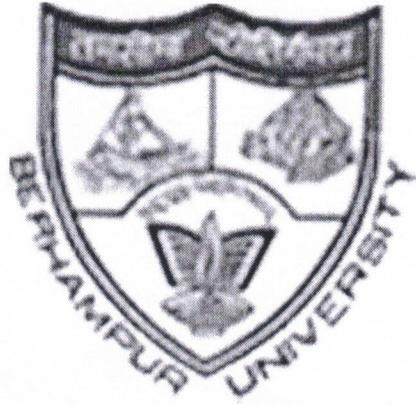
No. 4115/FIN(Bill)/BU/2025

Date: 09/6/2025

Expression of Interest for Empanelment of Chartered Accountant Firms

Sealed Expression of Interest (EoI) is invited in specific format from the C&AG empanelled Chartered Accountant firms having a minimum of five years of experience to conduct Audit of Accounts of Berhampur University, an Autonomous Organisation under the department of Higher Education, Govt. of Odisha. The Expression of Interest (EoI) in a sealed envelope superscribed with "Expression of Interest for Empanelment of Chartered Accountant Firms" may be sent to the Registrar, Berhampur University, Bhanja Bihar Berhampur-760007, Odisha by **registered post only**. The last date for receipt of Expression of Interest (EoI) is 24.06.2025 (5.00 PM). The Expression of Interest (EoI) document along with the ToR (Term of Reference) is available in Berhampur University website www.buodisha.edu.in. Corrigendum / addendum, if required, will be uploaded in the above website. Hence potential CA firms are requested to be in continuous touch with the above website. The Expression of Interest (EoI) inviting Authority i.e the Registrar, Berhampur University reserves the right to accept / reject any / all Expression of Interest (EoI) / cancel the entire selection process at any stage without assigning any reason thereof. No claim, whatsoever, shall be admissible for the alleged loss/damage suffered by the firm(s) on account of such rejections.


09.06.2025
REGISTRAR
09/6/2025



BERHAMPUR UNIVERSITY

Empanelment of Chartered Accountant Firms with the BERHAMPUR UNIVERSITY, (An Autonomous Body under the Department of Higher Education, Government of Odisha) starting from the Financial Year 2025-26.

(For a period of 3 Years)

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**TERM OF REFERENCE FOR INTERNAL AUDIT OF BERHAMPUR UNIVERSITY, (AN
AUTONOMOUS BODY UNDER DEPARTMENT OF HIGHER EDUCATION,
GOVT. OF ODISHA).**

BACKGROUND

Berhampur University, a State Public University, was established in 1967 in the southern part of the State, comprising of seven districts, predominantly in a tribal landscape, to create opportunities for students to pursue higher education and research. The University has had an indelible signature in the higher education landscape of the State and beyond by catering to the regional aspirations in the eastern part of the country. Presently the University is functioning in around 250 Acres of lush green campus with '27 Post Graduate Departments', '05 Centres', and '03 Centres of Excellence'. Presently the University has 195 affiliated colleges from 07 different districts in South Odisha, namely, Ganjam, Gajapati, Kandhamal, which are offering various courses in the disciplines of science, humanities, commerce and management studies, military science, law, education and medicine.

All Odisha based Chartered Accountant Firms registered by the Institute of Chartered Accountants of India (ICAI) and empanelled with C&A.G. Panel for the year 2024-25 are eligible to apply for empanelment with the Berhampur University.

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01. Eligibility Criteria :-

- a. The CA Firm must be registered by ICAI with Head office in Odisha (Certificate in support of registration and Head Office in Odisha to be enclosed).
- b. The CA Firm must be empanelled with C&AG or Bank Branch Auditors' Panel during last year i.e. 2024-25 (Certificate/supporting documents in support of empanelment to be uploaded).
- c. The CA Firm must be registered under the GST, PAN (Certificate in support of valid GST. PAN to be submitted),
- d. The C.A. Firm may have to submit satisfactory performance certificate (if any) on the performance of the previous assignments relating to any educational institutions/ Govt. organisation.
- e. The Bank Account must be in the name of the CA Firm/Owner of the CA Firm. The same A/C number with bank details shall find place on the body of the invoice (A scan copy of the first page of pass book to be uploaded).
- f. The CA Firm must have sufficient number of full time experienced article assistants to conduct accounts. (Copy of the last pay roll of the article assistants duly attested by the owner of the CA Firm should be enclosed).

02. Scope of Work

Expenditure is incurred against various activities approved in the University Budget from funds released by the Govt. of India and the State Govt., UGC and Other Funding agency of Govt. of Odisha and Govt. of India covering the programme cost. The CA firm is required to exercise such tests of accounting records, internal checks and control and other necessary audit of the accounts as per general principles and standard of audits of the Institute of Chartered Accountant of India. The CA firms selected shall be responsible for carrying out following activities with respect to the financial year under review at the University premises:

- i) Under no circumstances the verification of records relating to accounts review of the University shall be done outside the University premises.
- ii) Verification of all vouchers and supporting documents with respect to the proper sanction and approval by competent authority according to the delegation of financial power and compliance to laws and prescribed guidelines.
- iii) Generally accepted accounting principles are to be followed by all entities who are authorized to incur expenditure under different programme.
- iv) Goods, works and services have been procured in accordance with relevant provisions of the procurement procedure prescribed for the purpose. Proper documents namely, purchase orders, tender documents, invoices, vouchers, and receipts, pay bills, TA bills etc. are maintained and linked to the transactions and retained with the University.

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- v) All necessary supporting documents, records and accounts have been kept in respect of all programme expenditure including expenditure covered by Statement of Expenditure. Clear linkages should exist between the books of accounts and reports presented to the Govt. of Odisha and the UGC Grant, Research Grant, OHEPEE, PM-USHA of Govt of India and other funding agencies.
- vi) Expenditure incurred under Govt. of Odisha and Govt. of India is strictly in accordance with the financial norms prescribed in the OGFR 2023 and Odisha University Accounts Manual or any other guidelines issued by concerned funding agencies from time to time. The expenditure statements/financial statements included in the statement of expenditure of the relevant period represent a true and fair view or implementation and operations of the programme at the end of the financial year and of resources and expenditure for the year ended on that date.
- vii. Verification of entries in the books of accounts (Cashbook, Abstract Register of receipt and expenditure, Maintenance of Ledger relating to receipt and payments of the University (Revenue Receipts, Capital Receipts, Revenue Expenditure and Capital Expenditure) of Advance Ledger, Daily collection register, Money Receipt Books, GIA-Acquittance Register, Management Acquittance Register, Book of drawl, PL(Personal Ledger) Account, Cheque issue register, Grants received register, Stock Register etc., in respect of receipts and expenditure of the institution. In case any irregularity found, the firm needs to guide to properly maintain the records of the University.
- viii. The funds received from Govt. of Odisha for Salary, Non-Salary and Infrastructure Grant, Research Grant is used efficiently and economically to the purpose for which they are intended.
- ix. Expression of opinion on proper maintenance of Books of Accounts as per the guideline & reconciliation of bank statements and accounts which should be carried out regularly on a monthly basis. The opinion on the above has to be submitted by the auditor separately to the University.
- x. The C.A. firm appointed for the audit shall be required to issue Audit Certificates, Utilization Certificate and any other certificate required from time to time and sign as when required.
- xi. The audit should cover the accounts of all the department / Examination / All Centres/ Self Financing Courses (SFCs)/ Research Project and Hostels, UHSS, Sports Council and any other (as assigned by university authority) as parts of the University accounts and all the funds available in the departments shall be audited along with establishment matters.
- xii. Examination of payment of Salary/consolidated pay under Grant-in-Aid schemes.
- xiii. Physical verification of Cash and Fixed Deposits land records of the University and fixed assets and to prepare a fixed assets register for the University.
- xiv. Working out of the head wise receipt- expenditure statement from the Cash Book and other related records. Verification of such other records and preparation of statements of accounts i.e Receipt & Payment, Income & Expenditure account and Balance Sheet, Bank Reconciliation Statement, and related schedules of accounts, and audit observations.



xii) The CA Firms are required to submit a detailed work plan relating to the accounts review of the University to the Comptroller of Finance before commencement of work.

xiii. The CA firms are required to visit the affiliated colleges/ Examination Valuation Centres located at different college affiliated with Berhampur University for adjustment of the long pending advances with the concerned institutions.

03. CA firms shall be required to help, rectify the errors identified, if possible by them during the course of Accounts Review and report the un-rectified errors/irregularities which remain un- rectified with reasons as to why the same were not rectified.

04. Besides the above, the de-empanelment of CA Firms will be done basing on the performance in the last audit report, towards timely submission of audit reports completed in all respects, frequent return of audit reports due to lack of pre- requisite information, submission of blank audit reports and other irregularities as reported by the Comptroller of Finance.

05. **Period of Audit including Taxation:** The CA firms empanelled would be appointed for a period from **03 years from the Financial Year 2025-26.**

06. **De-empanelment:**

The firms shall be de-empanelled by the University on the following ground:

- a. If any serious act of omission or commission is noticed pertaining to the Accounts Review.
- b. In case of non-commencement or non-completion of audit/non-submission of audit reports in time without any valid reason or justification.
- c. In case of refusal/unwillingness of CA Firm to conduct audit after assignment, without any valid reason.
- d. If the objections/defects raised in the report at the level of University authority during scrutiny are not complied by the CA Firms by abiding all procedures & requirements of the report.
- e. If any complaints are received from Comptroller of Finance, Berhampur University against the performance of the CA Firms.

Payment Terms

The payment to the firm shall be made on satisfactory report by the Registrar and Comptroller of Finance duly approved by the Vice- Chancellor and on submission of bills by the firm including GST and reports including Statement of Accounts i.e Receipt & Payment, Income & Expenditure and Balance Sheet, Bank Reconciliation Statements with audit observations.



Format for Covering Letter

(On the letterhead of the Firm)

From:

[Name of Bidder with Complete Address of Communication]

To,

The Registrar,
Berhampur University,
Bhanja Bihar,
Dist- Ganjam, Odisha – 76000.

Sub: EOI Notice No. _____, Dated: _____

Dear Sir,

With reference to your Notice no___for Hiring Services of CAG Empanelled Chartered Accountant Firms for Appointment as Internal Auditors for Berhampur University.

Having fully studied and understood the Tender Document and its Accompaniments and the details therein, I / We hereby submit the application for qualification for the above assignment.

We hereby confirm that:

All information provided in the Technical Qualification Statement and in the attachments is true and correct.

We understand that the Final Bids by Firm(s) will be subject to verification of any and all information submitted in the Expression of Interest. We also understand that Berhampur University reserves the right to amend, alter or vary the scope and terms of the Bid.

We hereby irrevocably waive any right at any stage at law or howsoever otherwise arising to challenge, question or delay in any decision taken by Berhampur University in selection process.

Yours sincerely,

Signature
For and on behalf of

Authorized Signatory [Signature with Date and Seal]:

Name and Title of the Signatory: _____

Enclosure: We are enclosing the following Forms & Supporting Documents for our Technical Evaluation



**Selection of Chartered Accountant firms
for the Audit of Accounts OF BERHAMPUR UNIVERSITY**

Expression of Interest (Eol) is invited from Chartered Accountants firms (Partnership/ Sole proprietorship/ firms/ Company with one full time FCA) in the prescribed format for the engagement of audit of the accounts of Berhampur University as per enclosed Term of Reference.(TOR).

The Expression of Interest (Eol) document along with the instructions is available in Berhampur University website www.buodisha.edu.in. The interested & eligible firms can download the above Eol document and apply accordingly. The last date for submission of expression of interest in the specified format is 5 PM of 15.06.25. Incomplete Expression of Interest (Eol), Eol received after the prescribed time will not be entertained.

The expression of interest must be delivered in a sealed envelope only by **Registered/ Speed Post (Prescribed format is enclosed in EOI)** in the Office of the Registrar, Berhampur University, Bhanja Bihar, Berhampur, Odisha - 760007. Any other mode of delivery of Eol shall not be considered. The Expression of Interest must be addressed to " The Registrar, Berhampur University, Bhanja Bihar, Berhampur, Odisha - 760007." The Authority will not be held responsible for any postal delay.

The term full time partner / CA employee does not include those persons (Partners/ Sole proprietors) who are, partners in other firms employed part-time/ full time elsewhere, practicing in their own name or engaged in practice otherwise or engaged in any other activity which would be deemed to be in practice under Section 2 (2) of the Chartered Accountants Act, 1949. Partners who have earned more professional income from other sources than their income from the firm.

Similarly, the full time Sole Proprietor does not include a person who is partner in other firms or is employed elsewhere or otherwise engaged in any other business/ activity as mentioned above. Accordingly, a person who is a partner/ employee in another firm should not apply in his capacity as Sole Proprietor.



The Expression of interest must be submitted in the prescribed format given in the attachment. Only the expression of interest in the prescribed format accompanied with all requisite documents will be considered. All firms are required to enclose the following documents along with the expression of interest.

01. A copy of constitution certificates of firm issued by the ICAI containing inter-alia.
02. Date of formation of the firms with a full time FCA.
03. Details of partners / Sole Proprietor/ CA employees as on 1st January of the relevant year, date of joining the firm, date of becoming FCA and their other interest, if any.
04. A copy of the duly signed partnership deed in the case of partnership firms / Certificate of Incorporation (In case of Company).
05. A copy of the acknowledgement of the IT return of the firm and of all full time partners / the sole proprietor for the Assessment Year 2024-25 and a copy of computation of income of full time partners/sole proprietor/ Company.

Note : Full time partners joining the firm on or after 1st January of the relevant year and firms constituted on or after this period should submit their latest available acknowledgement of IT return/ computation statement.

01. A copy of financial statement of the firm along with schedules for the financial year 2020-21 to 2024-25.
02. Details of court cases / arbitration cases / or any other case pending against the firm.
03. Copy of the empanel code issued by CAG.
04. Copy of the experience certificate
05. Details of service sector audit undertaken by the firm and consultancy if any.
06. Copy of the GST registration certificate.
07. Copy of the PAN / TAN.
08. Details of audit experience of the firm for the last 5 years in the following proforma. (Only assignments which carry a fee of Rs. 25000/- and above should be mentioned).

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Name of the area/ sector	Name of the company / body audited. (a) Society / PSU/ autonomous body (b) Companies in private sector (c) Banks (d) Social sector programmes / projects (e) Externally aided social sector projects (f) Education projects /programmes	Years of audit e.g. (a) 2024-25 (b) 2023-24 (c) 2022-23 (d) 2021-22 (e) 2020-21	Fees charged for each of the assignments in each year	Nature of audit assignment viz. Statutory audit/ or Branch audit	Nature of special assignment	Name of the full time partner who supervised the audit of signed the financial statements and who is still working in the firm

1. Suitable weightage will be given to experienced firms, which are implementing quality control policies and procedures. A brief note on the procedures adopted by them is to be given by the firms for this purpose (Please refer to Sl. No. 11 of the Expression of Interest format).

2. Please indicate:-

The particulars of specialization gained by the firm in audit of

(i) EDP systems

(ii) IT assisted audit

(iii) Any other important special assignments etc. in the following format.

Sl. No.	Description of specialization	Specific nature of assignment, if other than audit	Name of the Organization/ Firm	Name of the partner/ sole proprietor who handled this assignment	Whether partner/ sole proprietor mentioned in is still with the firm (Y/N)

3. All full time partners/ sole proprietor should invariably sign the undertaking appended as Section-B to the expression of interest. Similarly, all the full time CA employees of the firm should sign in the column provided at Annex A –3 to the format.

4. The CA firm should have been a minimum of five years experience with sufficient staff to carry out the audit.



5. Preference will be given to the CA firms having adequate experience in auditing service sector projects implemented by Govt. & funded by Govt. or external agencies. For this the firm has to produce the relevant document supporting its experience.
6. Berhampur University will evaluate the EoI, shortlist it, if required and prepare final empanelled list of CA firms. This empanelment should not be treated as a guarantee of getting audit assignment. The audit assignment will be given on the basis of requirement & orders of Authority. The decision of University regarding audit assignment is final & binding to all the empaneled Firms.
7. The Financial bid will be invited from the technically qualified CA firms on a later date.



- (i) Statutory / Branch Audit/ 6 monthly Audit Review
 - (ii) Internal / Concurrent Audit
 - (iii) Total of (i) and (ii) above
10. Whether the firm is engaged in any internal/ Concurrent audit or any other services of any Govt. Companies / Corporations etc.
Yes /No
(if yes , details may be given)
11. Whether the firm is implementing quality control policies and Procedures designed to ensure that all audits are conducted in accordance with Statements on Standard Auditing Practices (SAP-17). Yes/N)
(If Yes, a brief note on the procedure adopted is to be given).
12. Whether there are any court / arbitration / any other legal case against the firm. Yes/No
(If yes give a brief note of the case indicating its present status)

SECTION – C
Undertaking

I/We the sole proprietor/ following partners of M/s. _____ Chartered Accountant do hereby severally/ jointly verify and declare that

- (i) That the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application from is later found not correct or false or there has been suppression of information, the firm would not only stand disqualified from allotment but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under.
- (ii) That the firm, proprietor or partners has not been debarred or cautioned by ICAI during the last three years, (if debarred , give details)
- (iii) That individually we are not engaged in practice otherwise or in any other activity which would be deemed to be in practice under Section 2 (2) of the Chartered Accountants Act, 1949;
- (iv) That the constitution of the firm as on 1st January of the relevant year shown in the expression of interest is same as that in the constitution certificate issued by the ICAI.

Sl.No	Name of the partner/ sole proprietor	Membership Registration No.	PAN No.	Dates of payment of the fees for the relevant year _____ A/B*	Signature of partner / sole proprietor

(Seal of the Firm)

- A For membership
B For issue of certificate of practice

Place:
Date:

Enclosure: _____ pages



(Annexure A- 1)

1. Firms Name

Details of full time partners/ Sole proprietor of the firm (please refer to Sl. No. 4 of the expression of interest format)

Sl. No.	Name of the partner/s or sole proprietor	Membership No.	Whether FC A/ AC A	Date of joining the firm (full time)	Date of becoming FCA	Station & Region where residing at present	Whether acknowledgement of income Tax Return for the AY 2021-22 /attached Yes/No	Whether has ISA (information systems Audit /CISA or any other equivalent qualification (specify qualification)

*If yes, please attach a copy of the certificate

Signature of Authorised Person

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(Annex A - 2)

Details of Part - time Partners/ Sole proprietor of the firm (please refer to Sl. No. 5 of the expression of interest format)

Name of the partners	Membership No	Whether FCA/ACA	Date of becoming FCA	Date of joining partnership	No. of other firm in which he is partner	Whether practicing in his own name also (Y/N)	Whether employed elsewhere Yes/No	Whether has ISA (information systems Audit/CISA or any other equivalent qualification (specify the qualification))

If yes, please attach a copy of the certificate

Signature of Authorised Person

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(Annex A-3)

Details of full time Chartered Accountant Employee Please refer to Sl. No. 6 of the expression of interest format)

Sl. No	Name of the partners	Member ship No	Whether FCA/ ACA	Date of becoming FCA	Date of joining the firm as full time employee	Whether has ISA (information systems Audit/CISA or any other equivalent qualification (specify the qualification)	Signature of the employee

Signature of Authorised Person

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