**NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED**
**3, SIRI INSTITUTIONAL AREA, AUGUST KRANTI MARG, NEW DELHI-110016**
**www.nccfindia.com, Email: nccfactho1@gmail.com & Tel.: 011-41006852**

# EXPRESSION OF INTEREST (EOI)

## FOR ENGAGEMENT OF CHARTERED ACCOUNTANT FIRMS FOR PROVIDING FINANCE & ACCOUNTS CONSULTANCY SERVICES AT NCCF BRANCHES

**INVITATION FOR PROPOSAL:**

**About NCCF:** NCCF was established on 16th October, 1965 to function as the apex body of consumer cooperatives in the country. It is registered under the Multi-State Co-operative Societies Act, 2002. It operates through a network of 28 Branch Offices located in different parts of the country. NCCF Headquarters is situated in New Delhi.

NCCF, as an organization to promote consumer cooperative movement in the country, aspires to facilitate the voluntary formation and democratic functioning of cooperatives, based on self-reliance and mutual aid for overall economic betterment and financial autonomy.

**SCHEDULE OF SUBMISSION OF PROPOSAL**

| | | |
|---|---|---|
| 1. | Opening Date of Advertisement on CPPP/NCCF Website | **01st October 2026** |
| 2. | Pre Bid Meeting | **09th October 2026** (3:00 PM) |
| 3. | Last Date for submission of proposal | **22nd October 2026** (1:00 PM) |
| 4. | EOI bid opening date | **22nd October 2026** (3:00 PM) |

The proposal shall be submitted in **hard copy** to the **Head Office address mentioned above**, either through **Speed Post or by hand**, and must reach the designated office **on or before 01:00 PM on the prescribed last date for submission**.

**1. INVITATION**:

The National Cooperative Consumers' Federation of India Ltd. (NCCF) invites Expression of Interest (EOI) from reputed and eligible Chartered Accountant Firms having adequate professional experience and resources for providing **Finance & Accounts Consultancy Services** at H.O. and various Branches of NCCF.

NCCF intends to engage eligible **Chartered Accountant Firms** for providing dedicated professional manpower at each Branch of NCCF, comprising:

1. Qualified Finance Consultant – CA/ICMA having a minimum of 5 years of relevant post-qualification experience; and
2. Semi-Qualified Finance Consultant – CA/ICMA/CS Intermediate, having a minimum of 5 years of relevant experience.

## Requirement of finance consultants

| Zone | Branch | Qualified Finance Consultant | Semi-Qualified Finance Consultant | |
|---|---|---|---|---|
| **01** | **North Zone** | | | |
| | Delhi | 01 | 01 | |
| | Chandigarh | 01 | 01 | |
| | Lucknow | - | - | |
| | Kanpur | 01 | 01 | |
| | Jammu | - | - | |
| | Dehradun | - | - | |
| | Jaipur | - | 01 | |
| **02** | **South Zone** | | | |
| | Bangalore | 01 | 01 | |
| | Chennai | 01 | 01 | |
| | Hyderabad | 01 | 01 | |
| | Visakhapatnam | 01 | 01 | |
| **03** | **West Zone** | | | |
| | Ahmedabad | 01 | 01 | |
| | Bhopal | 01 | 01 | |
| | Indore | - | 01 | |
| | Mumbai | 01 | 01 | |
| | Raipur | - | 01 | |
| | Nasik/Pune | - | 01 | |
| **04** | **East Zone** | | | |
| | Bhubaneswar | - | - | |
| | Guwahati | - | - | |
| | Kolkata | - | - | |
| | Ranchi | - | - | |
| | Patna | - | - | |
| 05 | Head Office (Delhi) | | | |
| | Project Section | 01 | - | CA required for construction related work |
| | P&A Section | - | 01 | Checking and scrutiny of Bills |
| | PSF Section | 01 | - | |
| | Auction Section | 01 | 01 | |
| | Onion Section | 01 | - | |

| | | | | |
|---|---|---|---|---|
| | Bharat Brand/OMSS/Export | 01 | - | |
| | **Total** | **15** | **16** | |

The Consultants shall be deployed by the selected CA Firm at the H.O. and respective NCCF Branches and shall be responsible for day-to-day Finance & Accounts activities, taxation and statutory compliances, reconciliation, MIS, PSS/PSF annual accounts, claims verification, examination of pending cases, maintenance of records and other related work assigned by NCCF.

The engagement shall be on a **monthly remuneration basis** and shall cover monthly, quarterly, annual and other tax-related assignments as may be entrusted by NCCF from time to time**.**

**NCCF reserves the right, at its sole discretion, to extend the last date for submission of proposals, wherever considered necessary.**

**2. CONFLICT OF INTEREST:**

a) The applicant should provide professional, objective and impartial service and hold NCCF's interest paramount.
b) The applicant shall not deploy former employees who have served NCCF in last six months.
c) Non-disclosure of such an association will lead to termination of Agency.

**3. VALIDITY OF PROPOSAL**:

The following will be considered for the validity of the proposals deemed submitted:

a) Proposals shall remain valid for a period of 60 days from the date of submission of proposal.
b) In exceptional circumstances, NCCF may solicit the applicant's consent to an extension of the for period of validity.
c) The request and the response thereto shall be made in writing.

**4. RIGHT TO ACCEPT OR REJECT ANY PROPOSAL:**

NCCF reserves the right to annul the Proposal Document process, or to accept or reject any or all the proposals in whole or part at any time without assigning any reasons and without incurring any liability to the affected applicants or any obligation to inform the affected applicant(s) of the grounds for such decision.

**5. FRAUD & CORRUPTION:**

It is required that the applicants submitting proposal and agency selected through this process must observe the highest standards of ethics during the process of selection and during the performance and execution of the Work Order. For this purpose, definitions of the terms are set forth as follows:

a) "Corrupt practice" means the offering, giving, receiving or soliciting of anything of value to influence the action of NCCF or its personnel in Work Order executions.
b) "Fraudulent practice" means a misrepresentation of facts, in order to influence a selection process or the execution of a Work Order, and includes collusive practice among Firms/Consortium of Firms.
c) (Prior to or after Proposal submission) designed to establish proposal prices at artificially high or non-competitive levels and to deprive NCCF of the benefits of free and open competition.
d) "Unfair trade practice" means supply of services different from what is ordered on, or change

in the Scope of Work.

e) "Coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the selection process or execution of the Work Order.

f) NCCF will reject a proposal for award, if it determines that the Firm recommended for award, has been determined to having been engaged in corrupt, fraudulent or unfair trade practices.

g) NCCF will declare a Firm ineligible, either indefinitely or for a stated period of time, for awarding the Work Order, if it at any time determines that Firm has engaged in corrupt, fraudulent and unfair trade practice in competing for, or in executing the Work Order.

**6. EVALUATION OF PROPOSALS:**

The Proposal will be opened as per the schedule mentioned. NCCF may constitute Committee to evaluate the proposals submitted by Firms for a detailed scrutiny. Subject to terms mentioned in the Advertisement.

**7. ELIGIBILITY CRITERIA:**

| S. No. | Minimum Eligibility Criteria | Supporting Documents should be attached |
|---|---|---|
| 1 | Minimum 10 years of experience in preparation and maintaining of accounts work in PSU, Cooperative, Central/State Govt, Autonomous Bodies, etc. | Documentary proof of experience, work orders, engagement letters or experience certificates issued by clients. |
| 2 | Minimum Turnover requirement 02 Crore or more in each financial year :-<br>1. FY 2023-24<br>2. FY 2024-25<br>3. FY 2025-26 | Audited financial statements and/or a turnover certificate issued by a Chartered Accountant with **valid UDIN** for each of the specified financial years. |
| 3 | Minimum 10 numbers of Chartered Accountants employed with the firm | CA-wise details, membership numbers and supporting certificates/documents issued by ICAI or other acceptable documentary proof. |
| 4 | Minimum 10 numbers of partners with the firm | Certificate/records issued by ICAI and a list of partners as on the 31.08.2026. |
| 5 | The firm should have demonstrated experience in follow-up, monitoring, and recovery of outstanding/long-pending debtors**.** | Details of cases handled, work orders, engagement letters or client certificates indicating the nature of the cases. |
| 6 | The firm should have demonstrated experience in maintaining accounting data in Tally/ERP systems, carrying out reconciliations, and handling day-to-day accounting and related financial activities**.** | Relevant case details, assignment certificates, work orders or other supporting documents. |
| 7 | The firm should have demonstrated experience in handling matters relating to claims, tax demands, refunds, penalties, interest, and other financial implications arising from legacy tax disputes**.** | Details of cases handled authorization letters, engagement documents or client certificates. |
| 8 | The firm should have demonstrated experience in preparation and finalization of branch-level annual accounts, including coordination and consolidation of accounts at the Head Office (HO) level**.** | Relevant case details, assignment certificates, work orders or other supporting documents. |

| | | |
|---|---|---|
| 9 | Year of establishment of the Firm | Firm Registration Certificate issued by ICAI. |
| 10 | Partners (details) as per ICAI Certificates as on 01.04.2026 | Certificate or other relevant records issued by ICAI and a list of partners. |
| 11 | DISA/CISA qualified partner | Copy of the relevant DISA/CISA qualification certificate and details of the qualified partner. |
| 12 | Valid GSTIN Certificate | Copy of the valid GSTIN registration certificate. |
| 13 | The firm should not have been blacklisted/debarred by any Govt. Department, Public Sector Undertaking, statutory body or reputed organization, as on the date of submission of the EOI. | Self-declaration on the firm's letterhead, duly signed by the authorized signatory. |
| 14 | Registration Certificate issued by ICAI respective authority. | Copy of the Firm Registration Certificate issued by ICAI. |
| 15 | Valid Pan Card of the firm | Copy of the firm's PAN card. |

## 8. Financial Bid

| S.N. | Particulars | Monthly Remuneration (without GST) |
|---|---|---|
| 01 | **Qualified Finance Consultant (Full Time)**<br>CA/ICMA with 5-year experience) | |
| 02 | **Semi- Qualified Finance Consultant (Full Time)**<br>CA-Inter/ICMA-Inter with 5-year experience<br>**or** qualified CA/ICMA without exp. | |

**Note:**

1. Financial bids shall be considered only after the firm has fulfilled all the prescribed eligibility criteria**.**
2. Full-time Qualified/semi qualified Consultants are required for branch locations and Head **Office** ( attend the office on a full-time basis from **10:00 AM to 6:00 PM on all working days**, excluding Sundays and other days on which the office remains officially closed due to holidays declared by the organization or the Government) However, the number of Consultants may be increased or decreased at the discretion of NCCF**,** depending upon the organizational requirements and workload from time to time.

**9. SCOPE OF WORK:**

The scope of services shall broadly include, but shall not be limited to, the following. It shall be the responsibility of the empanelled Chartered Accountant Firm and the deployed Consultant (Qualified and semi-qualified) to ensure that all assigned work is completed accurately and within the prescribed timelines, in accordance with the applicable laws, rules, regulations, notifications and instructions.

**A. Qualified Finance Consultant:** The Qualified Finance Consultant shall be responsible for the following:

1. **Taxation & Statutory Compliance:** Preparation, review, reconciliation and timely filing of applicable GST, TDS/TCS, Income Tax and other statutory returns, statements and compliances, including verification of ITC, output tax, RCM, applicability, classification, valuation, place of supply and reconciliation with books of accounts.
2. **Accounting & Reconciliation Oversight:** Review and ensure proper reconciliation of tax records, books of accounts, bank accounts, inter-branch balances, stock records and other financial records, with timely identification and resolution of discrepancies.
3. **PSS/PSF Accounts:** Preparation and finalization of commodity-wise annual accounts **of** PSS/PSF operations and ensuring proper reconciliation of related transactions and records.
4. **Supervision & Guidance:** Cross check and verify of work done by semi qualified finance consultant and provide regular professional guidance and support and ensure timely and accurate completion of assigned Finance & Accounts work.
5. **Recovery of Old Debtors:** Examine old/outstanding debtor cases, initiate/facilitate necessary recovery action and submit a monthly recovery status report to GM (A&F) by the 5th of every month**.**
6. **Audit Compliance:** Review and ensure timely compliance with observations of concurrent/statutory auditors and submit a monthly compliance report to GM (A&F) for review.
7. **Financial Statements:** Ensure preparation of the provisional Balance Sheet by 30th April and submission of the final audited Balance Sheet by 30th June of every year, subject to availability of required records and audit completion.
8. **Stock & Inventory Reconciliation:** Ensure reconciliation of stock records with books of accounts and verification of opening stock, purchases, sales and closing stock, including investigation of discrepancies.
9. **Purchase & Sales Verification:** Review and verify purchase and sales records, accounting treatment and related reconciliations.
10. **Other Assigned Work:**
    Attend to any other Finance, Accounts, Taxation, Audit, Reconciliation or related work assigned by the competent authority from time to time.

11.The consultant shall ensure the timely recording and updating of all financial transactions in the Books of Account of the Branch. All accounting entries shall be passed accurately and on a real-time basis, ensuring proper maintenance of books, timely reconciliation of accounts, and compliance with applicable accounting standards, statutory requirements, and organizational policies.

**semi-Qualified Finance Consultant:** The Semi-Qualified Finance Consultant shall be responsible for the following:

1. **Day-to-Day Accounting:** Preparation, checking and recording of journal, payment, receipt, purchase, sales and other accounting vouchers, along with regular Tally/accounting software updation.
2. **Bank Reconciliation:** Preparation and reconciliation of Monthly Bank Reconciliation Statements (BRS) for all accounts by the 5th of every month**.**

3. **Inter-Branch Reconciliation:** Reconciliation of stock, ledger balances, transactions and other accounts with NCCF Branches/Head Office and identification and follow-up of differences.
4. **Monthly MIS:** Preparation and submission of Monthly MIS by the 5th of every month, covering relevant financial and accounting information.
5. **Ledger & Transaction Scrutiny:** Proper accounting and scrutiny of purchases, sales, expenses, receipts, payments, advances, deposits, claims and other transactions, including examination of unusual or unexplained cash/bank transactions.
6. **Debtors & Customer Accounts:** Maintenance and scrutiny of customer-wise outstanding balances, preparation of ageing statements, reconciliation of customer ledgers with supporting records and follow-up of long-pending receivables.
7. **Outstanding & Unreconciled Items:** Examination of old outstanding/unreconciled entries and coordination with concerned officials, banks and other parties for their timely resolution.
8. **Debit/Credit Memos:** Preparation, issue and reconciliation of debit/credit memos and related accounting adjustments.
9. **Records & Supporting Documents:** Proper maintenance, verification and retrieval of accounting records and supporting documents required for audit, reconciliation, MIS and other Finance & Accounts activities.
10. **Other Assigned Work:** Undertake any other Finance & Accounts work assigned by the Qualified Finance Consultant, Branch Head or competent authority from time to time.

## 10. DAILY/MONTHLY/ANNUAL WORK CYCLE

The Consultant shall broadly follow the following work cycle:

| Frequency | Major Activities |
|---|---|
| **Daily** | Tally entry, voucher checking, receipt/payment accounting, ledger updation, bill/claim verification, bank transaction recording |
| **Weekly** | Ledger scrutiny, pending voucher review, claim status, customer/supplier reconciliation, tax data review |
| **Monthly** | BRS, GST/TDS reconciliation, MIS, receivables/payables ageing, inter-branch reconciliation, advances review |
| **Quarterly** | Statutory compliance review, ageing analysis, pending case review, PSS/PSF review and management reporting |
| **Yearly** | Annual accounts, commodity-wise PSS/PSF accounts, year-end reconciliation, audit schedules, statutory audit support and closure of outstanding issues |

## 11. General Terms and Conditions

a) The Chartered Accountant (CA) Firm shall have sound and demonstrable practical knowledge and relevant experience in the field of taxation, including direct and indirect taxation, GST, TDS/TCS and related statutory compliances.
b) The CA Firm shall submit, along with its proposal, certificates of experience and/or documentary proof substantiating the relevant experience claimed by the firm.
c) Selection/empanelment of the CA Firm(s) shall ordinarily be based on the L1 (lowest) quoted professional fee amongst technically qualified firms. However, in exceptional circumstances and based on the specific requirements of NCCF, the Competent Authority may permit the L1 rate to be matched by another technically qualified CA Firm, subject to such terms and conditions as may be decided by NCCF.

d) The selected CA Firm shall submit all relevant qualification, experience and other supporting documents of the proposed Tax Consultant(s) to NCCF for verification and approval prior to their deployment.
e) No TA/DA or other allowances shall be payable for joining/deployment of the Tax Consultant**.**
f) The empanelment is intended only for shortlisting/selection of eligible CA Firms and shall not constitute or create any assurance, guarantee or right for allotment of any assignment/work by NCCF.
g) NCCF reserves the right to accept or reject any or all applications/proposals, in whole or in part, without assigning any reason. The decision of the Competent Authority in this regard shall be final and binding.
h) Payment shall be made on a monthly basis, subject to submission of a proper invoice/bill by the CA Firm and satisfactory performance of the assigned Tax Consultant/services, as certified by the concerned Branch/Head Office.
i) In the event of any delay, non-compliance, negligence, or failure to complete the assigned work within the stipulated timelines, NCCF shall have the right to impose an appropriate penalty, as may be determined by the Competent Authority.
j) The decision of NCCF, Head Office, regarding empanelment/shortlisting of applicants shall be final and binding on all applicants submitting proposals.
k) The applicant CA Firm shall have PAN-India presence and adequate professional resources to handle assignments allotted by NCCF at any of its Branch Offices/Units across India. The firm shall ensure availability of suitably qualified professionals at the locations assigned to it.
l) The Organization may select different CA Firms for different locations**,** subject to the respective firms matching the L1 (lowest) quoted rate and fulfilling all other applicable eligibility and technical requirements.
m) The engagement of the Tax Consultant shall initially be for a period of **two (2) years**, which may be extended for a further period of up to **two (2) years**, subject to satisfactory performance and approval of the Competent Authority. However, NCCF shall have the full right to terminate the engagement before completion of the contractual period without assigning any reason.
n) The Consultant shall maintain proper documentation of all work performed.
o) All reports, statements, reconciliations and other deliverables prepared specifically for the Organization shall be submitted in the prescribed format.
p) The CA firm/ Tax Consultant shall not subcontract the assignment.
q) The selected CA firm/ tax Consultant shall be responsible for the professional conduct of its deployed personnel.
r) In the event of any dispute or difference arising out of or in connection with the engagement, the decision of the Competent Authority shall be final and binding on the CA Firm/Tax Consultant**.**

**ANNEXURE–I**

**(On letter-head of Applicant)**

**Format of Covering letter**

Date:

To
**GM (A&F),**
NCUI Complex, 3-Siri Institutional Area,
August Kranti Marg, Hauz Khas,
**New Delhi – 110016**

**Sub.: Proposal for ……**

Dear Sir,

We enclose herewith the particulars, details in connection with the above assignment. We also state as follows:

a. We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.
b. Fee quoted by NCCF in the list are acceptable to us. We confirm that this proposal will remain binding upon us.
c. We agree to bear all costs incurred by us in connection with the preparation and submission of the offer and to bear any further pre-contract costs.
d. We understand that M/s. NCCF is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.
e. We hereby confirm that we have read, understood and agree to all the terms and conditions specified in the Scope of Work and General Terms and Conditions of the EOI document and undertake to comply with the same.
f. I confirm that I have authority of.....(name of the applicant) to submit the proposal and to negotiate on its behalf.

Thank you,

(Name of Authorised Signatory)

and Membership no. Name of Firm/applicant)