NATIONAL MISSION FOR CLEAN GANGA

(Ministry of Jal Shakti)
1st Floor, Major Dhyan Chand National Stadium,
India Gate, New Delhi-110002, India, T: +91 11 2307 2900-901

Request for Expression of Interest (EOI): Engaging a Chartered Accountant firm to provide comprehensive accounting and audit support services to the NMCG.

No: Pc-G-25020/6/2022-BUDGET NMCG **Date: 19th August 2026**

1. The National Mission for Clean Ganga (NMCG), under the Ministry of Jal Shakti, Government of India, is implementing the flagship Namami Gange Programme, an integrated conservation mission aimed at pollution abatement and rejuvenation of River Ganga and its tributaries. The programme adopts a multi-sectoral approach covering pollution abatement, ecological restoration, biodiversity conservation, and strengthening people-river connect NMCG functions as the implementing authority under the provisions of the Environment (Protection) Act, 1986.
2. The National Mission for Clean Ganga (NMCG) invites Expressions of Interest (EOI) from eligible and experienced CA Firms. This procurement follows a two-stage selection process:
   a) Shortlisting through EOI
   b) Issuance of RFP to shortlisted agencies
3. The Terms of reference for Engaging a Chartered Accountant firm is placed at Annexure – 1. Interested CA Firms are required to submit information demonstrating that they possess the necessary qualifications and relevant experience to successfully perform the Services. The Expression of Interest shall be submitted strictly in the prescribed format provided in the Expressions of Interest document. The Firms shall be evaluated and shortlisted in accordance with the eligibility criteria specified in Para 5 and the shortlisting criteria specified in Para 6 of the Terms of Reference. Based on the evaluation, a minimum of three (3) and a maximum of eight (8) agencies shall be shortlisted for participation in the subsequent Request for Proposal (RFP) stage.
4. The General Terms and Condition is placed at Annexure-2.
5. **Relaxation for Micro and Small Enterprises (MSEs):**
   Micro and Small Enterprises (MSEs) registered under the Udyam Registration system shall be provided exemption/relaxation as per following:
   a) The prescribed minimum average annual turnover requirement shall be exempted for eligible MSEs firms.
   b) The Applicant shall submit a valid Udyam Registration Certificate as documentary evidence of its MSE status.
   c) Such relaxation shall be applicable only to eligible MSEs and shall be subject to fulfilment of all other eligibility requirements specified in the para 5 of TOR. No relaxation/exemption shall be provided in respect of any other eligibility criteria specified in Para 5 of the TOR. All other prescribed eligibility requirements shall be complied with by the MSE Applicant.
6. **The prequalification for short listing the consultant criteria are as follows:**

   The consultant shall meet the below pre-qualification criteria.

A. Experience of the firm;

(a) The Chartered Accountant firm should be empanelled with the Comptroller & Auditor General of India.

(b) The CA firm should have been in operation for minimum 5 years.

(c) The Firm shall have at least 10 persons on its roll, including a minimum of 5 qualified Chartered Accountants.

(d) The firm should have experience of minimum 2 years of experience of day to day maintenance of books of accounts as well as preparation & finalization of annual accounts of a Central/state Autonomous bodies or a Government Authority/Central PSU/State PSU.

(e) The CA firm should have their head office in National Capital Region.

(f) The firm or any partner of the firm should not be black listed by any Government Department(s), C&AG, PSU or any other government undertaking in respect of any assignment or behavior.

B. Financial soundness, turnover and profitability.

(a) The firm should have average annual turnover of ₹1.30 crores during the last three years.

The Consultants have to submit the qualifying criteria as per the attached formats.

A Firm will be selected on a "pass" or "fail" basis. A Firm must achieve a "pass" on all the evaluation Criteria specified in Para 4 of the Terms of Reference (TOR) to proceed to the next step. Any Firm not achieving a 'pass' in any of the evaluation criteria shall be rejected as nonresponsive.

7. Schedule of Selection Process

The NMCG would endeavor to adhere to the following schedule:

S. No.	Event Description	Date and Time
1.	EOI Publish date	19.08.2026
2.	Pre-Bid Conference by Virtual Meeting Platform	Thursday, 27 August · 3:00 – 4:00pm Time zone: Asia/Kolkata Google Meet joining info Video call link: https://meet.google.com/zvq-uumg-qev Or dial: (US) +1 336-914-1116 PIN: 529 563 157# More phone numbers: https://tel.meet/zvq-uumg-qev?pin=3322063119961
3.	EOI Submission end date & time	09.09.2026 up to 3:00 pm
5.	Opening of EOI	09.09.2026 at 3:30 pm
6.	Issuance of RFP	To be informed later
8.	Validity of Proposal	90 days from Proposal Due Date

8. Communications

Communications shall be addressed to:
Dr. Bhaskar Dasgupta
Executive Director (Finance)
National Mission for Clean Ganga,
1st Floor, Major Dhyan Chand National Stadium,
India Gate, New Delhi – 110002

Annexure-1

Terms of Reference - Engaging a Chartered Accountant firm to provide comprehensive accounting and audit support services to the NMCG.

1. Background

Government of India has approved the 'Namami Gange Programme' as an integrated approach for the effective abatement of pollution, conservation, and rejuvenation of National River Ganga. The National Mission for Clean Ganga (NMCG) is implementing this flagship programme of the Government.

Under the Namami Gange Programme, a diverse and holistic set of interventions for cleaning and rejuvenation of river Ganga have been taken up, which includes domestic/industrial wastewater treatment, solid waste management, riverfront management (ghats & crematoria), ensuring e-flow, rural sanitation, Nature based Solution, afforestation, biodiversity conservation, public participation, water quality monitoring, Research and Development projects, Small River Rejuvenation project etc.

NMCG was set up by Government of India for the implementation of the program for pollution abatement, conservation and rejuvenation of river Ganga and its tributaries on 12 August 2011 under the administrative control of Ministry of Environment Forest & Climate Change (MoEF&CC).

In 2014, the work of rejuvenation of river Ganga and its tributaries was transferred from MoEF&CC to Department of Water Resources, River Development & Ganga Rejuvenation (DoWR, RD & GR), Ministry of Jal Shakti. On 7 October 2016, River Ganga (Rejuvenation, Protection and Management) Authorities Order, 2016 was promulgated. The order includes various principles which are followed for rejuvenation, protection, and management of River Ganga. This Order led to reconstitution of NMCG as an 'Authority' to take all necessary decisions and action for pollution abatement and rejuvenation of river Ganga.

2. About the Assignment

For the implementation of the 'Namami Gange' programme, NMCG received grants-in-aid from the Department of Water Resources, River Development & Ganga Rejuvenation (DoWR, RD&GR), Ministry of Jal Shakti. NMCG further releases funds for the implementing/executing agencies for the execution of projects/interventions under the programme. NMCG, basically, is a funding agency, which himself does not execute any project directly, but causes to execute the work through implementing/executing agencies.

The proposed assignment aims to engage a Chartered Accountant firm to provide comprehensive accounting and audit support services to the NMCG. The selected firm will be responsible for maintaining day-to-day books of accounts, preparation of monthly, quarterly, and annual financial statements, statutory compliance relating to Income Tax and GST, provide necessary assistance during the audit by the Comptroller and Auditor General (C&AG) of India and in internal audit by the Internal Auditors. By virtue of notified under Section 10(46A) of the Income Tax Act, 1961, any income of NMCG is exempt from Income Tax.

NMCG is subject to various types of audits conducted by the C&AG which are following:

a) Audit of Annual Accounts by the C&AG
b) Periodic Compliance/Transaction Audit by the C&AG
c) Annual Certification Audit in respect of World Bank-assisted projects conducted by the C&AG
d) Performance Audit by the C&AG

e) Internal Audit of NMCG is conducted by the Internal Audit Wing of the DoWR, RD&GR as well as by a firm of Chartered Accountants.

For the execution of the assignment, the selected Chartered Accountant firm shall deploy one Chartered Accountant (CA) and two assistants (Accounting and Auditing) at NMCG on a full-time basis for the entire currency of the contract. Another CA will be deployed on need basis (as and when required) primarily during the period of preparation and finalization of the annual accounts and the conduct of the audit thereof. The second CA may be required for a limited period in a financial year, as determined by NMCG based on the requirement of work.

Accordingly, the bidder shall quote the monthly professional fee separately for the second CA, which shall be payable only for the period for which the services of the second CA are actually required and utilized by NMCG. The bidder shall quote separate monthly professional fees for the one full-time CA and two accounting assistants who shall be deployed throughout the currency of the contract. The quoted fees shall be inclusive of all costs and expenses associated with the deployment of the respective personnel, except as otherwise specified in the EoI/contract.

3. Nature of Deployment

The assignment shall be a full-time engagement, and the selected Chartered Accountant firm shall deploy the requisite qualified and experienced personnel at NMCG office (1st Floor, Major Dhyan Chand National Stadium, India Gate, New Delhi-110001) for the entire duration of the engagement. The personnel deployed by the firm shall work from the NMCG office during the normal working hours of NMCG.

The personnel deployed shall be required to comply with the working hours, holidays and leave provisions applicable to consultants/personnel engaged by NMCG. Any leave shall be subject to prior approval of the designated authority of NMCG and shall be regulated in accordance with the applicable policy of NMCG.

Attendance of the personnel deployed by the firm shall be recorded through the biometric attendance system of NMCG. The professional fee payable to the firm shall be linked to the actual attendance of the personnel deployed at NMCG and shall be payable only for the period/days for which the personnel have attended and rendered services, subject to the terms and conditions of the engagement.

In the event that any key personnel deployed by the selected Chartered Accountant firm remains on leave or is otherwise unavailable for a continuous period exceeding 15 days, the firm shall, with prior approval of NMCG, deploy a suitably qualified and experienced replacement resource of comparable qualification and experience for the period of such absence.

The assignment shall be for a period of two years. However, the performance of the firm/resources shall be reviewed upon completion of the first year. Continuation of the assignment for the second year shall be subject to satisfactory performance.

NMCG shall have the right to require the replacement of any resource deployed by the selected Chartered Accountant Firm, if the performance, conduct, competence or suitability of such resource is found to be unsatisfactory or not in the best interest of NMCG.

4. Manpower Requirement and Deployment

S. N.	Particular of Staff	Nos.	Nature of Deployment	Educational Qualification and Expertise required
i	Chartered Accountant (CA)	2	Full Time-1 Intermittent-1	The CA shall be a member of the Institute of Chartered Accountants of India (ICAI) and shall have a minimum of two years of post-qualification experience in preparation of Annual Accounts of Central Autonomous Bodies (CABs) **(OR)** 2 years of post-qualification experience in conducting audit of Annual Financial Statement of CABs.
ii	Assistant- Accounts and Audit	2	Full Time-2	The Accounting and Audit Assistants shall possess a minimum educational qualification of M. Com or CA (Intermediate) and shall have at least two year of post-qualification experience in handling accounting and audit related financial work. **The candidate shall not be pursuing the Chartered Accountancy course at the time of deployment and throughout the period of engagement.**
Note: The deployment of personnel against intermittent position shall be on "as and when required" basis, subject to the requirement of NMCG.				

5. Eligibility criteria

The Chartered Accountants firms will be considered, which satisfy the following eligibility criteria:

S. No.	Criteria	Documentary Evidence
a)	The Chartered Accountant firm should be empanelled with the Comptroller & Auditor General of India.	The Bidder shall submit a copy of the valid letter of empanelment (for FY2025-26 or FY 2026-27) issued by the C&AG.
b)	The CA firm should have been in operation for minimum 5 years.	The Bidder shall submit a copy of Latest Firm Constitution Certificate issued by ICAI.
c)	The CA Firm shall have at least 10 persons on its roll, including a minimum of 5 qualified Chartered Accountants.	The Bidder shall submit a copy of Latest Firm Constitution Certificate issued by ICAI showing CA membership.
d)	The firm should have experience of minimum 2 years of experience of day to day maintenance of books of accounts, preparation & finalization of annual accounts of a Central/state Autonomous bodies or a Government Authority/Central PSU/State PSU.	The Bidder shall submit relevant Work Order along with respective payment proofs attested by CA/Completion Certificate from the client. *(For ongoing assignments that have completed two years or more shall also be considered.)*
e)	The firm should have average annual turnover of ₹1.30 crores during the last three years. **MSE Exemptions:** The minimum average annual turnover requirement shall be exempted for eligible MSEs firms	Audited Balance Sheets and Profit & Loss Statements for the last three financial years (i.e. FY 2022-23, 2023-24 & 2024-25) countersigned by CA or CA certificate for annual turnover for last three financial Years.

f)	The CA firm should have their head office in National Capital Region.	The Bidder shall submit a Valid documentary evidence shall be enclosed
g)	The firm or any partner of the firm should not be black listed by any Government Department(s), C&AG, PSU or any other government undertaking in respect of any assignment or behavior.	A self-certified undertaking on company letterhead.

6. Shortlisting Criteria

a) A CA Firm shall be selected on a “pass” or “fail” basis.

b) A Firm must achieve a “pass” on all the eligibility Criteria specified in Para 4 above to proceed to the next step. Any firm not achieving a ‘pass' in any of the eligibility Criteria shall be rejected as nonresponsive.

c) Shortlisting (subject to “pass”) of firm shall be based on higher average annual turnover during the last three financial years (i.e. FY 2022-23, 2023-24 & 2024-25). The firm with the highest average annual turnover shall be ranked first and the remaining firms (subject to “pass”) shall be ranked in descending order of their average annual turnover. MSE qualified firms shall get preference of 50% more of the average annual turnover. 50% of their average annual turnover shall be added to their actual average annual turnover to arrive at the evaluated average annual turnover. The evaluate average annual turnover shall be considered for the purpose of ranking/shortlisting of eligible MSEs for the RFP stage.

Illustration: Suppose the average annual turnover of an eligible MSE firm is ₹ 1.00 crore during the specified financial years. For the purpose of ranking/shortlisting, 50% of the actual average annual turnover (₹ 0.5 crore) shall be added to its actual average annual turnover, resulting in an Evaluated Average Annual Turnover of ₹ 1.5 crore.
Accordingly, the Evaluated Average Annual Turnover of ₹ 1.5 crore shall be considered for the purpose of ranking/shortlisting the eligible MSE for the RFP stage.

d) Based on the ranking, a minimum 3 and maximum up to 8 agencies will be shortlisted for RFP stage.

e) RFP shall be issued on GeM only to shortlisted CA firms. All shortlisted Firms shall be required to register on the GeM portal and comply with the applicable GeM terms and conditions, procedures and guidelines for participation in the RFP process.

7. Scope of Works

The selected CA firm shall, inter alia, undertake the following activities:

A. Accounts

I. Maintenance of books of accounts of the NMCG on sound accounting practices as per Generally Accepted Accounting Practices and Government of India Rules/ Regulations.

II. Preparation of annual accounts of NMCG as per the Uniform format of accounts for Central Autonomous Bodies prescribed by the Controller General of Accounts.

III. Coordination with State Missions for Clean Ganga (SMCGs) and Executing Agencies on accounting matters.

IV. Reconciliation of books of accounts of SMCGs and Executing Agencies with Accounts of NMCG on continuous basis.

V. Follow-up for Utilization Certificates with SMCGs and Executing Agencies.

VI. Preparation of financial & accounting MIS as per the requirement of NMCG.

VII. Maintenance of records/register, which are required to be maintained by Finance Wing as per General Financial Rules 2017.

B. Audit

VIII. Facilitation and co-ordination in respect of all C&AG Audits of NMCG, including:
   a. Audit of Annual Accounts (Separate Audit)
   b. Inspection/ Transaction Audit
   c. Certification Audit
   d. Performance Audit.

IX. Coordinating with the audit team, compiling and furnishing requisite records, information and documents, preparing replies to audit observations and requisitions.

X. Facilitate and coordinate Internal Audit by Internal Audit Wing of DoWR, RD&GR and by a Chartered Accountant firm:
   a. Replies to the Audit Memos/queries.
   b. Follow-up with SMCGS to ensure coordinated Internal Audit of SMCGs.
   c. Follow-up corrective actions on recommendations made in Internal Audit Reports: both with NMCG and SMCGs

XI. Preparation and coordination of Action Taken Report/Note in respect of Internal Audit Reports.

XII. Updating ATRs on CAG Connect portal.

C. Statutory Compliance

XIII. Filing of Income Tax Return of the NMCG.

XIV. Filing of TDS Returns under the Income Tax Act and GST.

XV. Preparation of reply to the Income Tax/GST Notices, including inputs for filing of Revised Return of Income.

D. Miscellaneous Matter

XVI. Coordination and support in respect of Quarterly Audit and Budget Review Committees.

XVII. Any other financial and accounting matter as assigned by Executive Director (Finance), NMCG.

E. Need based advice on specific matters

The Firm shall also provide specific Advice to NMCG on accounting, taxation and audit issues, as and when required. Such advice shall be provided at mutually agreed rate.

8. Final selection of the technically qualified firm shall be on the basis of Least Cost method at RFP stage.

GENERAL TERMS & CONDITIONS

1. **Conflict of Interest**
The Firms and its personnel shall maintain the highest standards of professional integrity and shall avoid any actual, potential or perceived conflict of interest. The Firms shall not participate in more than one EOI, directly or indirectly. The firms shall not have any conflict of interest that may affect the selection process or performance of assignment. Any conflict shall lead to disqualification and forfeiture of Bid Security. Firms and their deployed personnel shall not accept or undertake any assignment that conflicts with their current or prior obligations or adversely affects their ability to serve NMCG.

2. **Integrity Pact**
The provisions of the Integrity Pact, wherever applicable, and applicable Government of India/CVC guidelines shall be followed. The Applicant shall not engage in corrupt, fraudulent, collusive, coercive, undesirable or restrictive practices. Any violation may result in rejection of the EOI, termination of the engagement, forfeiture of security, and/or debarment from future NMCG/Ministry of Jal Shakti tenders, as applicable.

3. **Confidentiality and Data Security**
The Firms and its personnel shall maintain strict confidentiality of all documents, data, reports and other information received from or generated for NMCG. Such information shall be used solely for the Project and shall not be disclosed to any third party without prior written approval of NMCG. Adequate safeguards shall be maintained to prevent unauthorized access, loss or disclosure. Confidentiality obligations shall survive expiry or termination of the engagement.

4. **Fraud and Prohibited Practices**
The Firms shall observe the highest standards of ethics during the selection process and execution of the assignment. NMCG may reject the Proposal and take appropriate action, including forfeiture of Bid/Performance Security and debarment, if the Applicant is found to have engaged in corrupt, fraudulent, coercive, undesirable or restrictive practices.

5. **General Conditions**
a) NMCG reserves the right to accept or reject any or all EOIs without assigning any reason.
b) NMCG may modify the positions, quantities or requirements, as considered necessary.
c) Deployed personnel shall work under the directions and supervision of NMCG/its authorized representatives.
d) All applicable Government of India/NMCG rules, policies and guidelines shall be complied with.

Annexure-A

Format for Letter of Application

[On the Letter head of the Applicant (Lead Member in case of Consortium)]

Date: ………………………………..

To,

National Mission for Clean Ganga

1st Floor, Major Dhyan Chand National Stadium,
India Gate, New Delhi - 110002.

T: +91 11 2307 2900

Ref: Expression of Interest (EOI) for <u>Engaging a Chartered Accountant firm to provide comprehensive accounting and audit support services to the NMCG.</u>

Dear Sir,

Being duly authorized to represent and act on behalf of …………………………………. (Hereinafter referred to as "the Applicant"), and having gone through and fully understood all of the eligibility and qualification requirements and information provided, the undersigned hereby apply for Expression of Interest for the captioned project.

We are enclosing our Application for Qualification with the details as per the requirements of the EOI Document, for your kind evaluation.

Yours faithfully,

____

(Signature of Authorised Signatory)

(Name, Title and Address)

Annexure-B

Format for Details of Applicant

S. No.	Particulars	Details to be filled in
1	Name of applicant with full address	
2	Telephone No.	
3	Fax No.	
4	Email	
5	Year of Incorporation. (Copy of incorporation/registration certificate to be attached)	
6	Name and address of the person holding the Power of Attorney.	
7	(i) Place of Business.	
	(ii) Date of Registration.	
8	GST Registration Number (copy to be attached).	
9	Are you presently debarred / blacklisted by any Government Department /Public Sector Undertaking /Any Employer? (If Yes, please furnish details)	
10	Name and details (Tel ./ Mobile / E mail) of Authorized Signatory	

Note: In case of a Consortium the information above should be provided for all the members of the consortium.

It is certified that the information given above is TRUE to the best of our knowledge. The organization shall stand liable for any information given above which is later found to be FALSE.

Place: Signature of the Authorized Signatory

Date: Name & Designation with Stamp

Annexure-C. List of relevant experience* completed

S. No.	Year	Name of consultancy assignment with location	Duration of the Assignment	Short Description of Consultancy assignment	Name and address of Owner/Client	Any other Relevant information

*<u>*Relevant assignments eligibility criteria section at s.no. d of para 5.</u>*

<u>Note</u>: The list of assignments mentioned should be substantiated with documentary evidence such as work orders along with project completion certificates from the client.

It is certified that the information given above is TRUE to the best of our knowledge. The organization shall stand liable for any information given above which is later found to be FALSE.

Place:

Signature of the Authorized Signatory

Date:

Name & Designation with Stamp

Annexure-D

Format for Financial Strength of the Applicant

S. No.	Financial Year	Turnover (Rs. in Crores)
1	2023-24	
2	2024-25	
3	2025-26	

Note:

- *The Applicant should provide the Financial Capability based on its own financial statements. Financial Capability of the Applicant's parent company or its subsidiary or any associate company will not be considered for computation of the Financial Capability of the Applicant.*
- *In case of a Consortium, provide relevant details of all members in the subsequent row. In case the Applicant is a Consortium, for the purpose of evaluation on financial parameters, financial parameters of the Lead Member only shall be considered.*
  - *Copy of Audited Balance Sheets and Profit & Loss Statements for the last three financial years (i.e. FY 2023-24, 2024-25 & 2025-26) countersigned by CA.*

It is certified that the information given above is TRUE to the best of our knowledge. The organization shall stand liable for any information given above which is later found to be FALSE.

Place: Signature of the Authorized Signatory

Date: Name & Designation with Stamp