

GOVERNMENT OF NAGALAND
DEPARTMENT OF SCHOOL EDUCATION
NAGALAND EDUCATION PROJECT- THE LIGHTHOUSE (NECTAR)
NAGALAND: KOHIMA

No. NEP-PMU-225/PROC-IA-FY25-26 & FY26-27/2026

Kohima, Dated 1st April 2026

NOTICE INVITING TENDER

The World Bank aided Nagaland Education Project under Department of School Education; Government of Nagaland invites e-tender through National Competitive Bid procedure from eligible bidders for following activities:

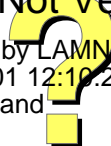
Bid Reference No	Name of Activity	Period of availability of Bidding Document	Deadline for submission of bid	Bid Security Amount
IN-DSE-532764-CS-QCBS	Hiring of Internal Auditor for Nagaland Education Project-The Lighthouse (NECTAR)	From: 2 nd April 2026 to 16 th April 2026	16 th April 2026, 01:00 PM	N/A
IN-DSE-516494-CS-CQS	Hiring of Consultancy Firm for Impact Assessment of Professional Learning Communities (PLC) and Performance Incentive Grants (PIG)	From: 2 nd April 2026 to 16 th April 2026	16 th April 2026, 02:00 PM	N/A

For detailed information on advertisement and bidding document visit www.nagalandtenders.gov.in and www.nagalandeduproject.com

Sd/-
(SHASHANK PRATAP SINGH) IAS
Project Director
Nagaland Education Project- The Lighthouse (NECTAR)

Signature Not Verified

Digitally signed by LAMNYA KHIAM
Date: 2026.04.01 12:10:29 IST
Location: Nagaland



**GOVERNMENT OF NAGALAND
DEPARTMENT OF SCHOOL EDUCATION
NAGALAND EDUCATION PROJECT- THE LIGHTHOUSE (NECTAR)**

**e-REQUEST FOR EXPRESSIONS OF INTEREST (REOI)
FOR HIRING OF INTERNAL AUDITOR FOR NAGALAND EDUCATION PROJECT THE
LIGHTHOUSE (NECTAR)**

India

Nagaland Education Project Loan

No./Credit No./Grant No: **9185-IN**

Assignment Title: **Hiring of Internal Auditor for Nagaland Education Project-The Lighthouse (NECTAR)**

Reference No.: **IN-DSE-532764-CS-QCBS**

1. The Government of Nagaland (GoN), with the support from Government of India (GoI), has received financial assistance of USD 56.5 million (Revised cost) from the World Bank for Nagaland Education Project - The Lighthouse (NECTAR). The project implementation period is from 22 February 2021 to 31 March 2027. The project aims to (a) enhance the governance of schools across the state and (b) improve teaching practices and learning environment in selected school complexes.

The project intends to hire Internal Auditor for Nagaland Education Project-The Lighthouse (NECTAR) under Directorate of School Education, Government of Nagaland, Kohima.

2. Objective of this assignment is:

- a. express an independent professional opinion with regard to efficiency, effectiveness and economy of the project operation;
- b. evaluate the adequacy and effectiveness of the financial management and internal control system;
- c. ensure compliance of the laid down Project Implementation guidelines and procedures;
- d. provide timely information and recommendation to the Management on improvement of systems.

3. **Period of Consultancy:** The time period for the said consultancy shall be for two years from the date of award of contract. The internal audit will be required to be conducted for two financial years i.e. FY25-26 (April 01, 2025 to March 31, 2026), and FY26-27 (April 01, 2026 to March 31, 2027). The duration may be extended if required with mutual agreement of the parties. The Terms of Reference for the assignment is with this REOI.

4. The Department of School Education, Government of Nagaland now **invites eligible CA firms registered with ICAI and empanelled with the office of C&AG**. Interested firms should provide information demonstrating that they have the required qualifications and relevant experience to perform the Services. The Short-listing Criteria are:

SL. NO	CRITERIA	SUPPORTING DOCUMENTS
1	The firm should be registered with the ICAI since last 10 (ten) years as on April 01, 2025.	Incorporation / registration certificate of ICAI
2	The firm should be empanelled with the office of C&AG. Firms empanelled with C&AG for major audits will be shortlisted.	C&AG letter for empanelment for FY 2024-25 and onwards
3	The firm should have at least two partners and two full time qualified Chartered Accountant/ Cost Accountant	ICAI firm card

4	The firm should have an average annual turnover of Rs 50 lakhs in each of the last three financial years (FY 2022-23, FY 2023-24, and FY2024-25) from audit fees.	Audited Financial Statements for the said years. GST and Registration Copies
5	The firm should have completed at least three similar assignments of conducting Internal Audit in Government Departments / PSUs / Externally Aided projects financed by Multi-lateral Agencies during the last 5 financial years.	Engagement Letter

NOTE: A mandatory submission of Self declaration by Consultant that “The firm or its members are not presently debarred by ICAI for any professional misconduct” is required to be submitted along with the above requirements.

5. The consultant will be selected in accordance with the Consultant Qualification Based Selection (CQS) method set out in the World Bank’s “Procurement Regulations for IPF Borrowers; Procurement of Goods, Works, Non-Consulting & Consulting Services, July 2016 revised in November 2017, August 2018, November 2020 and September 2025”, available at www.worldbank.org. Attention of the interested agencies is drawn to paragraph 3.14 of the said Regulations relating to the Conflict of Interest.
6. Consulting firm may associate with other firms in the form of a joint venture or a sub-consultancy to enhance their qualifications. The “Association” may take the form of a joint venture (with joint and several liability) or of a sub-consultancy, and this should be stated clearly in the submission.
7. Further information can be obtained at the address below during office hours [10.00 AM – 5.00 PM]
8. Express of Interest must be submitted on <https://nagalandtenders.gov.in> with the subject line – “**EoI_ Internal Auditor_ <Name of the firm>**” by **01:00 PM, 16th April, 2026**.
9. The bidders will need to enrol themselves on <https://nagalandtenders.gov.in> using the option “Online Bidder Enrolment”. This enrolment is free at this point of time. Possession of a Valid Class III Digital Signature Certificate (DSC) in the form of smart card/e-token in the Company's name is a prerequisite for registration and participating in the bid submission activities through this web site. Further information on how to enrol and submit your bids can be found at the following weblink: <https://nagalandtenders.gov.in/nicgep/app?page=BiddersManualKit&service=page>
10. The opening of EOI will be held on **16th April, 2026 at 01:30 PM** at the PMU Conference Room, Nagaland Education Project-The Lighthouse (NECTAR), Directorate of School Education, Kohima and participating firms or its representative may attend the same with authorization letter.

Yours Faithfully,

Project Director Nagaland Education
Project-The Lighthouse (NECTAR),
Department of School Education
Kohima-797001, Nagaland
E-mail: contact@nagalandeduproject.com

TERMS OF REFERENCE FOR INTERNAL AUDIT

Name of Project: Nagaland Education Project-The Lighthouse (NECTAR) – Credit No 9185-IN

1. Introduction: Government of Nagaland (GoN), with the support from Government of India (GoI), has received financial assistance of USD 68 million from the World Bank for Nagaland Education Project - The Lighthouse (NECTAR). The project implementation period is from 22 February 2021 to 31 March 2027. The project aims to (a) enhance the governance of schools across the state and (b) improve teaching practices and learning environment in selected school complexes

2. Implementation Arrangement: The project will be implemented by the Department of School Education (DSE), Government of Nagaland through its constituent agencies, Directorate of School Education (DoSE), State Council of Educational Research and Training (SCERT), Nagaland Board of School Education (NBSE), and Samagra Shiksha State Implementation Society (SIS), as well as SMCs/SMDCs. A Project Management Unit (PMU) headed by the Project Director has been constituted for planning, implementation and monitoring of the project activities including functions of procurement and financial management.

A Project Steering Committee (PSC) comprising of senior officials from key stakeholders in the State Government oversees the entire project while a Project Management Consultant (PMC) has been engaged to bring in technical expertise across different areas of the project to augment the capacity of the PMU

3. Organizational Structure of Finance and Accounts Wing of PMU: The team is headed by the Senior Accounts Officer from the DoSE who has the overall responsibilities for budget, accounts, payments, and compliance related matters of the project. The team includes a Finance Associate and two Project Assistants who handles the day-to-day financial and accounting activities. Additionally, the team is supported by the finance personnel from the PMC. An Audit Committee has also been constituted to oversee the internal controls' function, audit processes and requirements, and audit compliance of the project.

4. Financial Management Arrangement: The funding requirement of the project is annually budgeted in the DSE budget, and the funds are periodically drawn from the budget into the project bank account maintained at PMU. The payments for the project activities (for construction of Lighthouse school complex, procurement of Goods including IT systems, consulting services, training and project operational costs, including staff salaries) are made from the bank account with the approval of the Project Director (PMU) / PSC. The project has a centralized accounting unit at the PMU where the necessary manual books of accounts and subsidiary records are maintained. The PMU also record the financial transactions in an off-the shelf accounting software. The project was also advancing funds to School Management Committees (SMCs) and School Management & Development Committees (SMDCs) as part of the Performance Incentive Grants (PIG) programme under the project. These SMCs/SMDCs are required to maintain books of accounts with regard to the utilization of these grants and submit expenditure reports / Utilization certificates to the PMU periodically. This activity is closed now, and funds are not disbursed to SMC/ SMDC since the beginning of January 29, 2025 and hence there is no need to visit SMC and SMDC during the audit period.

5. Reimbursement from World Bank: The expenditure reporting framework for the Project is Interim Financial Report (IFR). The IFR is prepared by SPMU from underlying accounting records and periodically submitted to World Bank through Controller of Aid, Accounts and

Audit (CAAA). The IFR is the basis of disbursement from World Bank to GoN. The withdrawal applications submitted to the World Bank for disbursements are reflected in the World Bank client connection website and CAAA portal.

6. Internal Audit: The Project intends to hire an Internal Auditor to conduct internal audit of the Project. The auditor will be appointed for a period of 2 years for the internal audit of period **April 01, 2025 to March 31, 2027**. The contract may be extended based on future need and performance of the auditor.

7. Objective of Internal Audit:

- a. Evaluate adequacy and effectiveness of financial management and internal control system.
- b. Ensure compliance to laid down guidelines and procedures.
- c. Expresses an independent professional opinion on the project operations.
- d. Provide timely information and recommendation to the Management.

8. Scope of Internal Audit: The scope of the assignment will be comprehensive and will cover all project Financial Management and Procurement transactions towards funds spent on Goods, works, non-consulting services, consultants' services, Training and Incremental Operating Costs.

9. Coverage and Standards for the Internal Audit: The Internal Audit shall cover all the project transactions at,

- a. SPMU at the State level,
- b. The auditor must visit all **16 Lighthouse Schools (LSC)** where civil work construction is being done and conduct an audit to assess the physical work progress against the financial disbursement and compliance with technical specification and contract agreement
- c. 142 HSLC and HSSCL exam centers (44 Government Schools and 98 Private Schools) where CCTV systems are installed by the Project. The exam centers will be selected on a sample basis in consultation with PMU (20% of the exam centers will be covered in each audit cycle).

The audit should be carried out in accordance with the **Standards on Internal Audit** prescribed by the Institute of Chartered Accountants of India and will include such tests and controls, as the auditors consider necessary for performance of the audit. The auditor will prepare an **audit checklist** in consultation with SPMU which will be used for the audit. The specific areas of audit should include the following:

- a. Adequacy and quality of the accounting and financial management records maintained at PMU. The auditor will verify whether adequate supporting documents such as bills, and vouchers and contract records are maintained in respect of project transactions;
- b. Assess the adequacy of internal and financial controls exercised by PMU in processing of transactions;
- c. Assess the level of compliance as laid down in the project operations manual;
- d. Review the efficiency and timeliness of receipt of funds into the project bank account and payment for project activities. The auditor will report delays (if any) on receipt of funds from GoN and payments made by PMU to the civil work contractors, suppliers, vendors and consultants;
- e. Review the correctness of the financial transactions recorded in the off the shelf Project Accounting System (TALLY 9.0) with underlying accounting records
- f. Verify whether expenditures accounted under the project are eligible for financing;
- g. Verify whether Interim Financial Report (IFR) submitted to the World Bank is prepared from the expenditure/financial statements generated from the accounting system and underlying accounting records; verify whether these expenses are classified correctly as per disbursement category of Legal Agreement;

- h. Verify whether clear linkages exist between the accounting records, IFR (submitted to World Bank) and Project Financial Statements; The auditor shall support PMU in the preparation of Project Financial Statements at the yearend that will be submitted by PMU to State AG.
- i. Assess whether an adequate system is in place to ensure that goods, works and services are being procured in accordance with the World Bank procurement regulations for IPF . The auditor should report by exception any such cases found where these are not followed;
- j. Verify whether fixed assets procured under the Project are appropriately recorded in the books of accounts and utilized for the Project purpose only. The auditor will carry out physical verification of sample of assets;

10. Data, services and facilities to be provided by SPMU: The Internal auditor would be given access to:

- a. All the project documents such as Project Appraisal Document, copy of Legal Agreements and papers relevant with the audit, including Project Operations Manual, World Bank procurement regulations for IPF, Government of Nagaland Resolutions, minutes of executive committee meetings, policies and procedures issued by PMU, etc.;
- b. Access to all documents, correspondences and any other information relating to the programme and deemed necessary by the auditor;
- c. A one day briefing meeting will be organized by PMU for giving details of the programme and the implementation arrangements. It should be attended by all the members of the audit team.

11. Periodicity of internal audit & Audit Reports

- a. The internal audit shall be conducted at the PMU, LSC and HSLC and HSSCL exam centers. The Internal auditor shall be required to prepare an audit plan and audit schedule in consultation with SPMU in advance and will commence the audit work after receipt of confirmation from SPMU. The auditor will be required to prepare **a separate audit checklist** (each for SPMU and LSC, HSLC and HSSCL exam centers) in consultation with PMU to be used for internal audit and reporting. The Internal auditor should maintain satisfactorily document evidence to support evidence to support their conclusions.
- b. The audit firm shall be required to submit the one internal audit report for FY 2025-26 **before 30 June 2026**, two semi-annual reports for the period FY 2026-27 [April 2026-September 2026] before 31 January 2027 and FY 2026-27 [October 2026- March 2027] before 30 June 2027. The audit firm should maintain satisfactorily document evidence to support their conclusions. The comments from PMU must be incorporated in the final report, as Management Comments. The final audit report shall include the following:
 - a. Executive Summary highlighting key audit observations;
 - b. Detailed comments and observations on the financial management records, system and controls that were examined during the course of internal audit;
 - c. Compliance with the provision of legal agreements;
 - d. Deficiencies and areas of weakness in FM system and control environment with recommendation for improvement;
 - e. Matters that may have significant impact on the implementation of the project;
 - f. Compliance to the previous audit observations;
 - g. Any other matter that the internal auditor considers pertinent.

12. Team Composition & Qualification: The audit personnel should have familiarity with Government accounting/ financial procedures and local language. The audit team shall also include procurement experts in order to facilitate the procurement/contract review function.

The key personnel in the internal audit team, their qualifications are indicated below:

Sl. No	Key Professionals	Description of Services to be provided	Experience	No. of persons and indicative staff weeks for the assignment
1	Audit Partner / Team Leader (CV would be evaluated)	Overall coordination & planning, team leadership, reporting & liaison. S/He shall guide the audit team to ensure timely completion of audit, discuss audit findings with Govt officials and issue audit report.	Qualified Chartered Accountant (One) with at least 8 years of experience as a partner with expertise in audit planning, execution and reporting. Preference will be given to person with knowledge and experience in dealing with Govt / Social sector projects and Donor funded schemes.	1 No (Minimum 2 weeks in each audit cycle)
2	Audit Manager's (CV of CA / Cost Accountant would be evaluated)	<ul style="list-style-type: none"> ✓ Review of FM records and transactions of PMU, LSC and HSLC and HSSCL exam centers. ✓ Assist Procurement expert in review of procurement aspects. ✓ Prepare draft audit report 	<ul style="list-style-type: none"> ✓ Qualified CA / Cost Accountant (Two) with experience in internal audit of at least 4 years and ✓ Semi-qualified CA/ Cost Accountant (Two) with experience in internal audit of at least 3 years 	4 Nos. Minimum 1 week in PMU, and 3 weeks in field in each audit cycle and Minimum 1 week to prepare audit report for each FY.
3	Procurement Expert (CV would be evaluated)	<ul style="list-style-type: none"> ✓ Review of Procurement records/ transactions ✓ Prepare procurement section of audit report 	Graduate (One) with at least 5 years experience in Government or public sector procurement, well versed with CAG/ CVC guidelines and with World Bank Procurement Regulations of IPF.	1 No (Minimum 2 weeks in each audit cycle)

4	Technical Expert (CV would be evaluated)	<ul style="list-style-type: none"> ✓ Review civil works records/transactions of PMU ✓ Review work progress at site and compliance in quality and workmanship. 	B.Tech/B.E. (Civil) with at least 10 years experience in Government or public sector	1 No (Minimum 2 weeks in each audit cycle)
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Please note that we recommend at least two audit teams consisting of two members i.e. 1 CA/Cost Accountant and 1 semi-qualified CA/Cost Accountant in each team. The procurement expert and technical expert can be deployed in the field in consultation with SPMU. The team would prepare the audit report that will be finalized by the Audit Partner / Team Leader.
(b) 1 week is assumed as 5 working days.

13. Deliverables and Payment of Audit Fees.

Financial Year	Period	Audit Coverage	Audit to be completed	Audit report to be shared with SPMU	Payment of audit fees
Audit Fees for FY2025-26 is 50% of contract value					
2025-26	April 01, 2025 to March 31, 2026	PMU and 16 LSCs and 20% of exam centers	April 30, 2026	June 30, 2026	(i) 25% of contract value on submission of audit report (ii) 25% of contract value on acceptance of audit report

Audit Fees for FY2026-27 is 50% of contract value					
2026-27	April 01, 2026 to September 30, 2026	PMU and 16 LSCs	November 30, 2026	January 31, 2027	(i) 10% of contract value on submission of audit report (ii) 15% of contract value on acceptance of audit report

2026-27	October 01, 2026 to March 31, 2027	PMU	May 31, 2027	June 30, 2027	(i) 10% of contract value on submission of audit report (ii) 15% of contract value on acceptance of audit report
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14. Consultant's obligation: The Internal Auditor would be required to mobilize the audit teams and pay for necessary transport and accommodation (to and fro Kohima and field visits project sites) to conduct the internal audit as prescribed in the ToR. The SPMU will assist the auditor in arranging transport and accommodation, if required by the auditor. The fees quoted for this assignment will include all (i.e. audit consultancy, travel and accommodation).