

**Office of the Comptroller and Auditor General of India
Knowledge and Capacity Building Wing**

KCB Wing/File 319-2025-26

Date: 05.05.2026

CIRCULAR- 294

Standard Operating Procedure (SoP)- Engagement of Student Interns (SIs) in IA&AD –

In continuation of SoP No. 41/Internship/319-2023 dated 16.09.2025 issued by Knowledge & Capacity Building Wing, a separate Standard Operating Procedure (SoP) for engagement of Student Interns (SIs) in the Indian Audit and Accounts Department (IA&AD) has been prepared.

1. Objective

1.1 To establish a structured yet flexible transparent framework for engagement of Student Interns in project-based assignments supporting the strategic and functional objectives of various wings/offices of IA&AD.

2. Scope

2.1 This SoP shall apply to:

- (i) Functional Wings at Headquarters;
- (ii) Central Training Institutes (CTIs),
- (iii) Regional Capacity Building Knowledge Institutes/Centres (RCBKIs/RCBKC); and
- (iv) Field Offices of IA&AD.

2.2 Categories of Student Interns

- (i) Category I – Paid Interns (with stipend, formal selection process)
- (ii) Category II – Unpaid Interns (HoD-level engagement, simplified process)

3. Project Identification

3.1 Engagement of student interns shall primarily be aligned with periods during the year when educational institutions in the station are closed for extended durations, like summer/winter breaks.

3.2 The concerned offices/functional wings shall:

- (i) Identify projects with clearly defined objectives;
- (ii) Ensure that projects are time-bound with measurable outcomes; and
- (iii) Justify the requirement of Student Interns, including reasons for non-availability of internal manpower.

(Applicable primarily to Category I. For Category II, need-based engagement by HoD).

3.3 All project proposals and the number of Student Interns required for Category I shall be approved by the concerned Functional Wing at Headquarters. In respect of CTIs/ RCBKIs/ RCBKCs, the KCB Wing shall act as the Functional Wing.

4. Duration of Internship

4.1 The duration of engagement of Student Interns shall be **from 2 to 6 months**.

4.2 In cases where the duration exceeds 2 months (i.e., beyond the normal vacation period), such engagement shall be supported by a consent/certification from the concerned educational institution/university, confirming:

- (i) Requirement of a long-duration internship; or
- (ii) Availability of extended academic vacation.

5. Calling for Applications

5.1 Category I – Advertisement required.

5.2 For Field Offices / CTIs / RCBKIs / RCBKCs:

- (i) After approval of projects and number of interns, the respective offices shall independently undertake the recruitment process;
- (ii) Advertisement shall be issued by the office headed by the senior-most IA&AS officer at the station through official website/newspaper, as deemed appropriate.

5.3 For Headquarters:

- (i) The KCB Wing shall issue a centralized advertisement;

- (ii) Applications shall be received centrally and forwarded to the concerned Functional Wings.

5.4 Category II – No advertisement; direct engagement allowed

6. Selection Process

Category I – Committee-based selection.

6.1 Shortlisting:

Candidates shall be shortlisted up to six times the number of available positions by a three-member committee of Group Officers, based on qualifications and relevance to project requirements.

6.2 Interview:

(a) For Headquarters:- A three-member committee comprising:

- (i) DG (Staff)
- (ii) Head of the Functional Wing concerned; and
- (iii) Director/Dy. Director (CB) – Member Secretary.

(b) For Field Offices / CTIs / RCBKIs / RCBKCs:

A three-member Selection Committee comprising director level officer at the station, to be chaired by the **senior-most officer** amongst them.

6.3 Final Selection:

For each project, selected candidates shall be finalized along with **two waitlisted candidates** in order of merit.

Category II – No formal selection required- HoDs may directly engage the Student Interns.

7. Approval Procedure

7.1 Category I – HoD approval based on committee recommendation.

7.2 Engagement of selected candidates shall be approved by the Head of Department (HoD) of the concerned office/functional wing.

7.3 The project-wise list of selected and waitlisted candidates shall be forwarded to the KCB Wing for record.

7.4 Financial sanction shall be governed by the provisions of the Delegation of Financial Powers Rules (DFPR), as amended from time to time.

7.5 Category II – Direct approval by HoD.

8. Stipend

Applicable only to Category I

8.1 Student Interns may be paid Rs 12,000/- per month

8.2 The expenditure on stipend shall be met from the budget head of the concerned office/wing, in accordance with extant financial rules.

8.3 No other allowances/facilities shall be admissible unless specifically approved.

No stipend for Category II.

9. Roles and Deliverables

10.1 Student Interns shall:

- (i) Work on assigned projects under designated supervision
- (ii) Adhere to timelines and deliverables; and
- (iii) Submit a final report/presentation upon completion.

11. Exit Process

11.1 On completion or premature exit, the intern shall inform the **approving authority**.

11.2 On completion, a certificate of completion of the internship shall also be given to the intern, to be signed by either the HoD or the Group Officer under whom the intern was engaged.

12. General Conditions

12.1 Engagement of Student Interns for both the category is purely temporary and project-based.

12.2 Such engagement shall not confer any right to regular employment in IA&AD.

12.3 Interns shall maintain confidentiality, integrity and professional conduct during the period of engagement.

This issues with the approval of the competent authority.
