

[Cag-all-users] Invitation for empanelment as Reviewer – Third Edition of Manthan: Journal of Public Sector Auditing and Accounting of SAI India

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NAAA Shimla via Cag-all-users <cag-all-users@ismgr.nic.in >

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To "CAG-ALL-OFFICES"<cag-all-offices@ismgr.nic.in>,"cag-all-users"<cag-all-users@ismgr.nic.in>,"cag-iaas"<cag-iaas@ismgr.nic.in>

Cc "S Alok CAG"<aloks@cag.gov.in>,"Nanda Dulal Das"<dasnd@cag.gov.in>

Dear Madam/Sir,

Greetings from the IA&AD Journal Team, of Manthan: Journal of Public Sector Auditing and Accounting of SAI India.

As you are aware, the National Academy of Audit & Accounts (NAAA), Shimla, has taken the initiative of publishing the journal of the Indian Audit and Accounts Department (IA&AD), the bi-annual academic journal, Manthan. The first issue of the journal was launched by the C&AG of India in November 2025 and the second issue in May 2026. In May 2026, we have also secured an **International Standard Serial Number (ISSN), i.e. 3139-2318**, for Manthan's print version, placing it on a higher academic footing. The journal serves as a platform for scholarly discussions on advancements, innovations, and best practices in auditing, accounting, and financial management within the IA&AD and beyond.

To maintain the highest standards of academic rigour, neutrality, and integrity, all submitted articles undergo a double-blind peer-review process, wherein neither the authors nor the reviewers are made aware of each other's identities.

We are **now expanding the panel of reviewers within the IA&AD** for the **third and subsequent editions of Manthan** and invite willingness from the officials in IA&AD to participate in this review process. Your critical evaluation and constructive feedback will play a vital role in maintaining the scholarly quality of the publication.

We are also willing to expand the panel of external reviewers (e.g. professors in colleges/universities/institutes of repute, professionals in the field of accounting and auditing, etc.) as suggested by the Journal's Editorial Board. Please encourage experts/professionals known to you to send her/his interests in becoming the reviewers of the journal.

We request you to kindly:

1. Confirm your willingness to serve as a reviewer for the IA&AD journal.
2. Indicate your preferred sectors/areas of interest for review so that related articles may be sent to you (an indicative list of sectors are attached).
3. If interested in registering online, you can also register as a reviewer through the following link: <http://10.47.37.26/ojs/index.php/Manthan/user/register> (Guidelines are attached). Alternatively, you can send an email.

You may kindly respond to us by email, by 30 June 2026 at naaa@cag.gov.in / naaa.cag@nic.in with a copy to dasnd@cag.gov.in

If you have already expressed your willingness for the panel of reviewers, it is not required to send willingness again, as we continue with the willingness, expressed earlier.

We sincerely look forward to your continued support in this important academic endeavour and thank you in advance for contributing to the success of IA&AD journal.

Warm regards,

IA&AD Journal Team
Manthan: Journal of Public Sector Auditing and Accounting of SAI India
National Academy of Audit & Accounts, Shimla

Encl:

1. Guidelines for Reviewers
2. Indicative list of sectors

Cag-all-users mailing list -- cag-all-users@ismgr.nic.in

2 Attachment(s)

Registration-Guidelines-for-Re...
314 KB

Indicative_List_of_Sectors.pdf
47.7 KB

Office of the Comptroller and Auditor General of India
Knowledge and Capacity Building Wing
New Delhi
Knowledge & Capacity Building Wing

365/KCB/319- 2025-26
05.06.2026

Subject: - CAG Internship Scheme for Headquarters

The office of the C&AG of India announces the CAG Internship Scheme. This Scheme seeks to engage students pursuing Undergraduate/Graduate/Post Graduate Degrees or are Research Scholars enrolled in recognized University / Institution within India or abroad, as Interns. These interns shall be given exposure to various functional wings in the office of CAG. For the Interns the exposure to the functioning of the Indian Government and public sector auditing and accounting may be an add-on in furthering their future interests.

The scheme supersedes all internship schemes existing in IA&AD now.

2. The internship will be on unpaid basis.

3. The Scheme

3.1 Name of the Scheme: The CAG Internship Scheme.

3.2 Purpose: To allow short term exposure of selected candidates with the different functional wings of CAG office, as 'Interns'. A list of domains / areas for which Internship is invited is enclosed as Annexure 'A'.

3.3 Objectives of the Scheme: The Scheme has the following stated objectives:

a. To allow young academic talent to be associated with the CAG's work for mutual benefit.

b. The Interns shall have an opportunity to know about the Government functioning, public sector auditing and accounting and contribute to the Policy formulation by generating inputs such as empirical analysis, briefing reports, policy

papers, etc.

3.4 Internship:

(i) Internship shall be available throughout the year based on the requirements of CAG.

(ii) **Eligibility:** Bonafide students of any recognized University/ Institution within India or abroad, fulfilling following conditions are eligible to apply for the internship:

- a. Under-graduate students, having completed/appeared in the term end exams of second year/ 4th semester of the bachelor degree course and secured not less than 80% or equivalent marks in 12th class.
- b. Graduate students having completed/ appeared in the term end exams of first year/2nd semester of their post graduate programme or pursuing research/PhD and secured not less than 60% or equivalent marks in Graduation.
- c. The students who have appeared in the final exam or just completed Graduation/PG and waiting for admission for higher studies may also be considered for internship provided that-
 - They have secured 60% or more cumulative marks in all the years/ semesters of their graduation/post-graduation till the date of application.
 - The period between the month of declaration of result of final exam and the desired month of internship should not exceed six months
e.g. if the result is declared in the month of June then he/ she can apply for the internship beginning till the month of December.

(iii) **Period:** The period of Internship shall be at least four weeks but not exceeding six months. Interns not completing the requisite period will not be issued any certificate.

(iv) **Experience Certificate:** A certificate regarding successful completion of Internship shall be issued by the Head of the Functional Wing in the enclosed format at Annexure (B).

3.5 Logistics & Support: Interns will be required to have their own laptops. O/o CAG shall provide them working space, internet facility and other necessities

as deemed fit by the concerned Heads.

3.6 Procedure and conditions for Applicants:

- (i) Interested applicants may apply by email at kcbwing@cag.gov.in with cc to aao3kcb@cag.gov.in between 01st to 20th of every month. Application will be processed by the Capacity Building Wing and based on the profile of the candidate and the functional wing's requirements, the candidate will be placed at the appropriate wing, within 10 working days. For this, the applicant must also clearly indicate the area of interest. If selected, the appointment order will be issued by Establishment Section in the CAG office.
- (ii) Upon joining, the candidate will be given an orientation session with the Deputy/Additional Deputy C&AG of the functional wing, who will also assign a mentor. The Director General/Principal Director of the wing will hold weekly meetings to review and guide the intern regarding the work assigned.
- (iii) A candidate can apply for internship only twice during a financial year.
- (iv) The applicants who do not fulfil the eligibility conditions, their applications shall be rejected.
- (v) The selected applicant has to produce original mark sheets and NOC from the college/ institution at the time of joining, failing which his / her candidature shall be cancelled.

3.7 Procedure for Selection and Other Modalities of the Scheme:

- (i) All the applications received up to 20th of every month will be made available online to the concerned Heads of functional wings in CAG Office for further scrutiny and selection of eligible candidates.
- (ii) The Heads of functional wings can engage a maximum of 3 (three) interns for Internship at a time. This number may be relaxed beyond 3(three) with the permission of the Dy CAG (HR) of India. The decision of the Head of functional wing regarding the suitability of a candidate as intern shall be final and binding.
- (iii) The selected candidates may be asked to submit the soft copy of their NOC from their Head of the Department / Principal by giving sufficient time before issuance of the offer letter by the Establishment Section. It also has to be indicated in the NOC that the student would not be registered for any course requiring his/

her attendance in the class during the period of internship. The Establishment Section has to obtain the original NOC issued by the college/institution at the time of joining of the candidate and also verify his / her eligibility from the original documents. If any discrepancy is found, the candidature of the candidate will be cancelled.

(iv) Depending upon the number of applications received against a particular domain/ area, O/o CAG reserves the right to fix up the eligibility criteria, limit the number of applicants to be called for a particular period and to decide about the mode of screening thereof.

(v) The concerned functional wings shall be responsible for ensuring that assignments and outputs mutually agreed upon with the Intern is satisfactorily completed. Interns shall be required to submit a brief report/ paper at the end of their assignment to the Heads of the functional wing about their learning experience.

(vi) DG/PD of the functional wing is encouraged to give maximum exposure to the interns in attending important seminars and presentations in their wings.

3.8 Attendance - While doing internship in CAG, the candidate should have a minimum of 75% attendance, and they have to mark In and Out time on daily basis. In case of less than 75% attendance no extension of internship period is allowed and no experience certificate will be issued. The attendance record and the details of work supervision shall be maintained by the functional wings.

3.9 The provisions of **Sexual Harassment of Women at Workplace** (Prevention, Prohibition and Redressal) Act, 2013, shall apply.

3.10 Return of Materials: At the time of completion of engagement period, the intern must return to the O/o the C&AG of India all papers, drawings, notes, memoranda, manuals, specifications, designs, devices, documents, diskettes, CDs, DVDs. Tapes, and any other material on any media containing or disclosing any confidential or proprietary technical or business information. On completion of the engagement the intern shall also return any keys, pass cards, ID cards or other property belonging to the O/o the C&AG of India.

3.11 Feedback: Interns are mandated to give their feedback to the Head of the Functional Wing in O/o the CAG of India on their experience of the program.

3.12 Place of Posting: The place of posting will be the **Office of CAG** at New Delhi, Mumbai, Bhopal, Chennai, Bhubaneswar, Guwahati and Rajkot. The

profile of these offices may be read at the website, <https://cag.gov.in> >>Menu >> Our Offices. Separate guidelines have been issued for placement at the field offices.

3.13 Relaxation: Deputy CAG (HR) will have the power to relax any of the conditions mentioned above.

Note: This SOP supersedes the previous circular No. 217/Internship/319-2018 dated 25.09.2018, circular dated 06.05.2024, circular dated 20.06.2025 , circular dated 16.09.2025 and Circular dated 05.05.2026. The procedure is aligned with the strategic human resource planning of 1A&AD and ensures uniformity in the recruitment of temporary project-based personnel.

Sd/-
Addl Deputy C&AG (Capacity Building)

Domains / Areas available for Internship

1. Data Management and Analysis
2. Economics
3. Education/Human Resources Development
4. Energy Sector
5. Health, Nutrition, Women & Child Development
6. Industry
7. Infrastructure connectivity
8. Mass Communications and Social Media
9. Mining Sector
10. Natural Resources, Environment & Forests
11. Information Systems
12. Project appraisal and management.
13. Public Finances/ Budget
14. Public Private Partnership
15. Direct and Indirect Taxes
16. Transport sector including Railways, Roadways etc
17. Finance and Commerce
18. Strategic Management
19. Statistics
20. Local Governments (in Rajkot only)
21. Law

FORMAT OF INTERNSHIP COMPLETION CERTIFICATE

(To be given on Letter Head)

Dated: <Date>

TO WHOMSOEVER IT MAY CONCERN

This is to certify that <Mr./Ms.> _____ a student of <University /Institution > has successfully completed <his / her> Internship with the CAG of India from _____ to _____. During the period of Internship, he/ she worked under _____ in the following areas.

2. <He/She> has shown special flair for _____ and <his / her > performance in preparation of the report has been rated as _____

3. During the period of <his/her> internship programme <he / she > was punctual and hardworking.

4. I wish <him/her> every success in <his / her > life and career.

Signature

Head of Functional Wing

Annexure C

FORMAT FOR NOC TO BE OBTAINED FROM COLLEGE/ INSTITUTION

(To be given on Letter Head) / To be signed by HOD / Principal

Dated:-

Subject:- No Objection Certificate for CAG Internship Programme.

It is certified that <Mr./Ms.> _____ is a Bonafide student <College ID No. > of <Semester/Year> of <name of the programme> of this <Institution / College>.

The <Institution / College > has no objection for doing the Internship programme at CAG for the period from ----- to ----- . It is also certified that <he/ she> is not registered for any course requiring <his / her> attendance in the class during the said period.

The conduct of the student as recorded by the <college / institution > has been found good/ satisfactory/ unsatisfactory.

(Signature and Seal)

Office of the Comptroller and Auditor General of India
Knowledge and Capacity Building Wing
New Delhi
Knowledge & Capacity Building Wing

366/KCB/319- 2025-26
05.06.2026

Subject: - Internship Scheme for field offices of IAAD

The office of the C&AG of India announces the Internship Scheme for field offices of IAAD. This Scheme seeks to engage students pursuing Undergraduate/Graduate/Post Graduate Degrees or are Research Scholars enrolled in recognized University / Institution within India or abroad, as Interns. These interns shall be given exposure to various field offices of Indian Audit and Accounts Department. For the interns the exposure to the functioning of the Indian Government and public sector auditing and accounting may be an add on in furthering their future interests.

The scheme supersedes all internship schemes existing in IA&AD now.

2. The internship will be on unpaid basis.

3. **The Scheme**

Name of the Scheme: CAG Internship Scheme.

3.1 Purpose: To allow short term exposure of selected candidates with the various field offices, as 'Interns'. Interns are expected to visit the website of the offices located in the station of choice (<https://cag.gov.in>) and mention the office and the areas he/she would like to work while applying.

3.2 Objectives of the Scheme: The Scheme has the following stated objectives:

a. To allow young academic talent to be associated with the IAAD's work for mutual benefit.

b. The Interns shall have an opportunity to know about the Government functioning, public sector auditing and accounting and contribute to the Policy formulation by generating inputs such as empirical analysis, briefing reports, policy papers, etc.

3.4 Internship:

(i) Internship shall be available throughout the year based on the requirements of field offices of IAAD.

(ii) **Eligibility:** Bonafide students of any recognized University/ Institution within India or abroad, fulfilling following conditions are eligible to apply for the internship:

- a. Under-graduate students, having completed/appeared in the term end exams of second year/ 4th semester of the bachelor degree course and secured not less than 80% or equivalent marks in 12th class.
- b. Graduate students having completed/ appeared in the term end exams of first year/2nd semester of their post graduate programme or pursuing research/PhD and secured not less than 60% or equivalent marks in Graduation.
- c. The students who have appeared in the final exam or just completed Graduation/PG and waiting for admission for higher studies may also be considered for internship provided that-
 - They have secured 60% or more cumulative marks in all the years/ semesters of their graduation/post-graduation till the date of application.
 - The period between the month of declaration of result of final exam and the desired month of internship should not exceed six months
e.g. if the result is declared in the month of June then he/ she can apply for the internship beginning till the month of December.

(iii) **Period:** The period of Internship shall be at least four weeks but not exceeding six months. Interns not completing the requisite period will not be issued any certificate.

(iv) Experience Certificate: A certificate regarding successful completion of Internship shall be issued by the Head of the Offices in the enclosed format at Annexure (A).

3.5 Logistics & Support: Interns will be required to have their own laptops. The offices shall provide them working space, internet facility and other necessities as deemed fit by the concerned Heads.

3.6 Procedure and conditions for Applicants:

- (i) Interested applicants may apply by email at *email ID of the offices* (available on <https://cag.gov.in> >> Telephone Directory) between 01st to 20th of every month. Application will be processed by the respective offices and based on the profile of the candidate and the office's requirements, the candidate will be placed at the appropriate wing, within 10 working days. For this, the applicant must also clearly indicate the area of interest. If selected, the appointment order will be issued by Administration section of the respective offices.
- (ii) Upon joining, the candidate will be given an orientation session with the Head of the field offices, who will also assign a mentor. The Director/ Sr DAG/ Dy Director/ DAG of the wing will hold weekly meetings to review and guide the intern regarding the work assigned.
- (iii) A candidate can apply for internship only twice during a financial year.
- (iv) The applicants who do not fulfil the eligibility conditions, their applications shall be rejected.
- (v) The selected applicant has to produce original mark sheets and NOC from the college/ institution at the time of joining, failing which his / her candidature shall be cancelled.

3.7 Procedure for Selection and Other Modalities of the Scheme:

- (i) All the applications received up to 20th of every month will be scrutinized by the office for selection of eligible candidates.
- (ii) The Heads of the office can engage a maximum of 5 (five) interns for Internship at any time. This number may be relaxed beyond 5 (five) with the permission of the DAI/ADAI of the respective functional wing. The decision of the Head of the department of field offices regarding the suitability of a candidate as intern shall be final and binding.

(iii) The selected candidates may be asked to submit the soft copy of their NOC (*Annexure B*) from their Head of the Department / Principal by giving sufficient time before issuance of the offer letter by the Administration section of the respective offices. It also has to be indicated in the NOC that the student would not be registered for any course requiring his/ her attendance in the class during the period of internship. The Administration section of the respective offices has to obtain the original NOC issued by the college/institution at the time of joining of the candidate and also verify his / her eligibility from the original documents. If any discrepancy is found, the candidature of the candidate needs to be cancelled.

(iv) Depending upon the number of applications received against a particular domain/ area, the concerned office reserves the right to fix up the eligibility criteria, limit the number of applicants to be called for a particular period and to decide about the mode of screening thereof.

(v) The office shall be responsible for ensuring that assignments and outputs mutually agreed upon with the Intern is satisfactorily completed. Interns shall be required to submit a brief report/ paper at the end of their assignment to the Heads of the department about their learning experience.

(vi) Heads of the department/ training institute is encouraged to give maximum exposure to the interns in attending important seminars and presentations in their offices.

3.8 Attendance - While doing internship in field offices of IAAD, the candidate should have a minimum of 75% attendance, and they have to mark In and Out time on daily basis. In case of less than 75% attendance no extension of internship period is allowed and no experience certificate will be issued. The attendance record and the details of work supervision shall be maintained by the functional wings.

3.9 The provisions of **Sexual Harassment of Women at Workplace** (Prevention, Prohibition and Redressal) Act, 2013, shall apply.

3.10 Return of Materials: At the time of completion of engagement period, the intern must return to the concerned office all papers, drawings, notes, memoranda, manuals, specifications, designs, devices, documents, diskettes, CDs, DVDs. Tapes, and any other material on any media containing or disclosing any confidential or proprietary technical or business information. On completion of the engagement the intern shall also return any keys, pass cards, ID cards or other property belonging to the concerned office.

- 3.11 Feedback:** Interns are mandated to give their feedback to the Head of the department on their experience of the program.
- 3.12 Place of Posting:** The place of posting will be the field office where the candidate has applied, if selected.
- 3.13 Relaxation:** Deputy CAG (HR) will have the power to relax any of the conditions mentioned above.

Note: This SOP supersedes the previous circular No. 217/Internship/319-2018 dated 25.09.2018, circular dated 06.05.2024, circular dated 20.06.2025, circular dated 16.09.2025 and Circular dated 05.05.2026. The procedure is aligned with the strategic human resource planning of 1A&AD and ensures uniformity in the recruitment of temporary project-based personnel.

Addl Deputy C&AG (Capacity Building)

Annexure A

FORMAT OF INTERNSHIP COMPLETION CERTIFICATE

(To be given on Letter Head)

Dated: <Date>

TO WHOMSOEVER IT MAY CONCERN

This is to certify that <Mr./Ms.> _____ a student of
<University /Institution > has successfully completed <his / her> Internship
with the <name of the office> from _____ to_____. During the period of
Internship, he/ she worked under in the following areas.

2. <He/She> has shown special flair for_____ and <his / her > performance
in preparation of the report has been rated as _____

3. During the period of <his/her> internship programme <he / she > was punctual
and hardworking.

4. I wish <him/her> every success in <his / her > life and career.

Signature

Head of field office

FORMAT FOR NOC TO BE OBTAINED FROM COLLEGE/ INSTITUTION

(To be given on Letter Head) / To be signed by HOD / Principal

Dated:-

Subject:- No Objection Certificate for Internship Programme of IAAD.

It is certified that <Mr./Ms.> _____ is a Bonafide student <College ID No. > of <Semester/Year> of <name of the programme> of this <Institution / College>.

The <Institution / College > has no objection for doing the Internship programme at IAAD for the period from ----- to ----- . It is also certified that <he/ she> is not registered for any course requiring <his / her> attendance in the class during the said period.

The conduct of the student as recorded by the <college / institution > has been found good/ satisfactory/ unsatisfactory.

(Signature and Seal)