

SI 8.10A: Procedure to draw sample

1. **For the prescribed heads and other mandatory checks (SI 8.10B):** The checks will be 100 per cent on a monthly basis, no sampling will be involved.
2. **For heads other than prescribed heads:**

Step 1: All transactions that have occurred in the current audit period (from the closing date of previous audit to closing date of current audit) shall be verified on sample basis as per steps given below.

Step 2: These transactions will be segregated as per their values and related sample sizes defined as per the instructions in SI 8.10G and reproduced below:

Sl. No.	Type of transactions	Transaction value	Sample size
1.	All heads of expenditure stated in SI 8.10B	Any value	100%
2.	Expenditure on heads not stated in SI 10.B	As per ICAI norms	
3.	Transactions in a thematic audit	As per instructions of MoRD.	

Step 3: based on the above steps, number of samples will be fixed and drawn for each value strata through a random process.