

SI 8.10G: Sample size for verification of transactions

All the expenditure will be verified and audited by the auditor as per sampling standards of ICAI. Number of units to be sampled is stratified as per type of transactions and the value of transactions. The details are given 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.	