

## Details of risk assessment of units

Total no. of units under audit jurisdiction				Units selected for audit in Annual Audit Plan 2017-18			
High risk	Medium risk	Low risk	Total	High risk	Medium risk	Low risk	Total
50	336	399*	785**	50	106	62	218@

*As financial audit (certification audit, Appropriation/Finance audit/audit of EAP) is compulsory audit, therefore risk analysis of these units as well as 69 units auditable under Section 14 of CAG's DPC Act, 1971 has not been done.*

**\*\* Total units=785 + 69 units of Section 14 =854**

**@ Risk analysis of concurrent voucher audit of Lok Sabha and Rajya Sabha is not conducted.**

**\*Units auditable under Section 13, 15, 19&20 of CAG's DPC Act, 1971 and units of PAOs**

