

વંચાણે: Sr. Audit Officer, Office of the Principal Account General, Rajkot Letter No. LAP/36-
II/NAU Navsari/Intimation/2023, DT. 13/06/2023

૨ પરિપત્ર ૨

એ.જી. ઓડિટ, રાજકોટ દ્વારા સને ૨૦૧૫-૧૬ થી સને ૨૦૨૧-૨૨
નું ઓડિટ બાબત.

આથી નવસારી કૃષિ યુનિવર્સિટીના તમામ યુનિટ/સબ યુનિટ અધિકારીશ્રીઓને જણાવવાનું કે, સિનિયર ઓડિટ ઓફિસર, ઓફિસ ઓફ ધ પ્રિન્સિપલ એકાઉન્ટ જનરલ, રાજકોટ દ્વારા આ યુનિવર્સિટીનું સને ૨૦૧૫-૧૬ થી સને ૨૦૨૧-૨૨ ના નાણાકીય વર્ષનું ઓડિટ તા. ૧૫/૦૬/૨૦૨૩ થી તા. ૦૧/૦૭/૨૦૨૩ દરમિયાન હાથ ધરવામાં આવનાર છે. સદર ઓડિટ સમય દરમિયાન ઓડિટને લગતું સાધનિક રેકર્ડ તૈયાર રાખવા જણાવવામાં આવે છે, તેમજ સંબંધિત અધિકારી/કર્મચારી ઓડિટ સમયે હુરજ પર હાજર રહી જરૂરી રેકર્ડ તથા માહિતી રજૂ કરવામાં કાળજી રાખે તે બેવા ખાસ જણાવવામાં આવે છે. જેથી ઓડિટ પારા ઉપરિચિત થવા ન પામે. વધુમાં, ઓડિટ સમયે રેકર્ડ રજૂ ન થવાના કારણે ઓડિટ પારા ઉપરિચિત થશે તો તેની જવાબદારી જે તે કચેરીના વડાશ્રીની રહેશે. જેની નોંધ લેવા વિનંતી.

બિડાણ:- ઉપર મુજબ

ખ.નં. નક્યુ/હિનિ/ઓડિટ/૨૧૯૦/૨૦૨૩
નવસારી, તા. ૧૩/૦૬/૨૦૨૩



હિસાબ નિયામક

નકલ સવિનય રવાના:- (ઈ-પરિપત્ર દ્વારા)

- (૧) સંશોધન નિયામકશ્રી/વિસ્તરણ શિક્ષણ નિયામકશ્રી/કુલસચિવશ્રી, નવસારી કૃષિ યુનિવર્સિટી, નવસારી તરફ જાણ સારું.
- (૨) અત્રેની યુનિવર્સિટીના તમામ કચેરી વડાશ્રીઓ તરફ જાણ તથા અમલવારી થવા સારું.
- (૩) અત્રેની યુનિવર્સિટીના તમામ નાણાં ઉપાડ અને ચૂકવણા અધિકારીશ્રીઓ તરફ જાણ તથા અમલવારી થવા સારું.
- (૪) માન. કુલપતિશ્રીના રહસ્ય સચિવશ્રી, નવસારી કૃષિ યુનિવર્સિટી, નવસારી તરફ જાણ સારું.



By E-mail



लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth in Public Interest

Party No. LAP -36-II/NAU, Navsari/Intimation

कार्यालयप्रधानमहालेखाकार, गुजरात(ऑडिट - I),

ऐनेक्सीविल्डिंग, रेसकोर्सरोड,

पोस्टवेगसंख्या२७, राजकोट - ३६०००१.

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दिनांक: 13-06-2023

Compliance Audit for the period since last audit to March 2022 Under Section 14 (i) of CAG (DPC) Act, 1971 of Navsari Agriculture University, Navsari will be taken up by the audit team of this office from **15.06.2023 to 01.07.2023**. The audit team will be headed by **Shri Rakesh Kumar Singh, Sr. Audit Officer** and team members will be **Shri Navneet Singh Rathore, Asstt. Audit Officer** and **Shri Raj Kumar, Asstt. Audit Officer**.

2. Broad objectives of audit are as under:

(Compliance audit)

(I). To confirm whether the activities of government/public sector entities are in accordance with the relevant laws, regulations and authorities that govern such entities. More specifically, it may involve examining to what extent the audited entity follows rules, laws and regulation, budgetary resolutions, economy instructions, policy, established codes, or agreed upon terms, such as the terms of a contract or the terms of a funding agreement.

(II). System of internal control internal audit in relation to budgetary assumption, financial statements, compliance and financial reporting;

(III). To audit Transparency and competitiveness in contracts and procurements;

(IV). To examine and report upon propriety in expenditure that has a significant bearing on mandate/operations and budgetary grants of the organization/entity.

(V). Value for money derived from individual or a set of material transactions;

(VI). To examine the stores and stock accounts, where applicable;

(VII). Banking and cash management issues (in case of autonomous bodies); and

(VIII). Audit the IT applications, etc.

3. The period covered under the audit shall be since last audit to March 2022 Under Section 14 (i) for **Compliance Audit** and which may also include examination of documents/transactions of the previous year's, considered relevant by the audit team.

4. Consistent with contemporary, professional practice and provision in CAG's Regulations on Audit and Accounts 2007 (Regulation 183) our audit team would seek an entry conference at appropriate top/senior level, having control and authority over the subjects under the present audit. The entry conference will be an opportunity for the audit team to explain the audit objective criteria and examination of the internal control system. It is desirable that the entry conference is held on the first working day of the audit period.

On the conclusion of the audit, the audit team would request you for an exit conference (Regulation 191) in which audit findings communicated to the auditee will be discussed.

5. The request for entry and exit conferences will be made formally by the Head of the Audit Team. We request you to kindly make it convenient to hold the meetings on the opening and closing days of audit respectively.

6. Our audit shall be conducted with reference to the Auditing Standards and Regulations on Audit and Accounts -2007 issued by the Comptroller and Auditor General of India under

7. Under Section 18 of the Comptroller and Auditor General of India's (Duties, Powers and Conditions of Service) Act 1971 it is the responsibility of the person in charge of any office or department, the accounts of which have to be inspected and audited by the Comptroller and Auditor General of India to afford all facilities for inspection by the audit team and comply with the request for information in as complete as a form as possible and with all reasonable expedition. Our audit team shall request for information and documents, indicating the expected time within which these may be provided. We expect that the documents held by the auditee should be available within the same day and the information would be made available within the time indicated in the information seeking memo.

8. Attention is drawn to Regulations 169, which provides that the form type and extent of date, information and documents required for audit test and the nature of shall be determined by audit officer and that the data,

information and documents would also include those obtained by auditable entity from the third party and relied upon by the auditor in its performance of functions.

9. We also draw your attention to Regulation 172, which requires that where required by audit in special circumstances the auditable entity shall conduct physical verifications of stores, stocks, assets etc., in the presence of the audit officers.
 10. We request you to please provide appropriate and reasonable office accommodation and other office amenities to the audit team similar to the facilities available for the personnel of the organization.
 11. We suggest that you may nominate a liaison officer sufficiently senior level for day-to-day coordination in the audit functions.
 12. We bring to your kind notice that in the event of unreasonable delay in supply of information and documents leading to partial, selective, or complete withholding of data/information leading to material scope limitation, the audit team may be compelled to suspend the audit after bringing it to the notice of the head of the office in writing and bring the matter to the notice of higher management.
 13. While compilation of information requested for by audit may require sometimes furnishing of documents held by the auditee organization should be made within the same day since these are readily available.
 14. It may be mentioned here that failure to produce necessary record/documents or to respond to the clarifications sought by the audit team would tantamount to preventing a Government officer from performing his/her duties and could, therefore, invite action under section 173-186 of the Indian Penal Code.
 15. Our audit teams have been directed to return the documents as soon as their examination is over. We expect to issue an inspection report containing the results of audit within 30 days of conclusion of audit for the response of the department.
 16. We will acknowledge the acceptance of audit findings and conclusions and remedial measures assured / taken by the auditee organisations in our inspection report if remedial measures are taken during the course of audit itself.
 17. We hope that your office maintains a file register/register of documents held along with the cash book will be required on the very first day of audit. These and other documents forming the basis of information furnish with reference to the questionnaire.
 18. Depending upon the volume of work and supply of information/documents the period of audit may be extended.
 19. We bring to your kind notice that our team would expect only working environment assistance in their day to day working and documents and information and nothing more. Should you feel it necessary to consult senior officers you are most welcome to contact the Senior Deputy Accountant General/Deputy Accountant General of audit at telephone numbers 0281-2447011, if necessary, even the Pr. Accountant General (Audit-1) at telephone number 0281-2446836/37.
- Kindly acknowledge the receipt.

Contact:

Shri Rakesh Kumar Singh, Sr. Audit Officer (M): 94520546404 (Index No. -UPLKB5011859)

Shri Navneet Singh Rathore, Asstt. Audit Officer (M): 8118806556 (Index No. - GJREA3281080)

Shri Raj Kumar, Asstt. Audit Officer (M): 8320928329 (Index No. - GJRK5013354)

Yours sincerely,

R. K. Singh
13/06/23
(Rakesh Kumar Singh)

Sr. Audit Officer/ Party No. LAP -36-11

To,
The Registrar,
Navsari Agriculture University,
Eru Char Hasti, Dandi Road,
Navsari - 396 450