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2. The second part of the document outlines the specific requirements for record-keeping, including the need to maintain original documents and to keep copies of all supporting documents. It also discusses the importance of ensuring that records are accessible and retrievable.

3. The third part of the document discusses the role of the auditor in verifying the accuracy of the records. It emphasizes that the auditor must exercise professional judgment and skepticism in performing the audit and must report any discrepancies or irregularities to the appropriate authorities.

4. The fourth part of the document discusses the consequences of non-compliance with the record-keeping requirements. It notes that failure to maintain accurate records can result in the disallowance of tax deductions and penalties, and may also lead to criminal prosecution in cases of fraud.

5. The fifth part of the document discusses the importance of ongoing education and training for all personnel involved in the financial system. It emphasizes that staying up-to-date on the latest developments in record-keeping and auditing is essential for ensuring the integrity of the financial system.

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