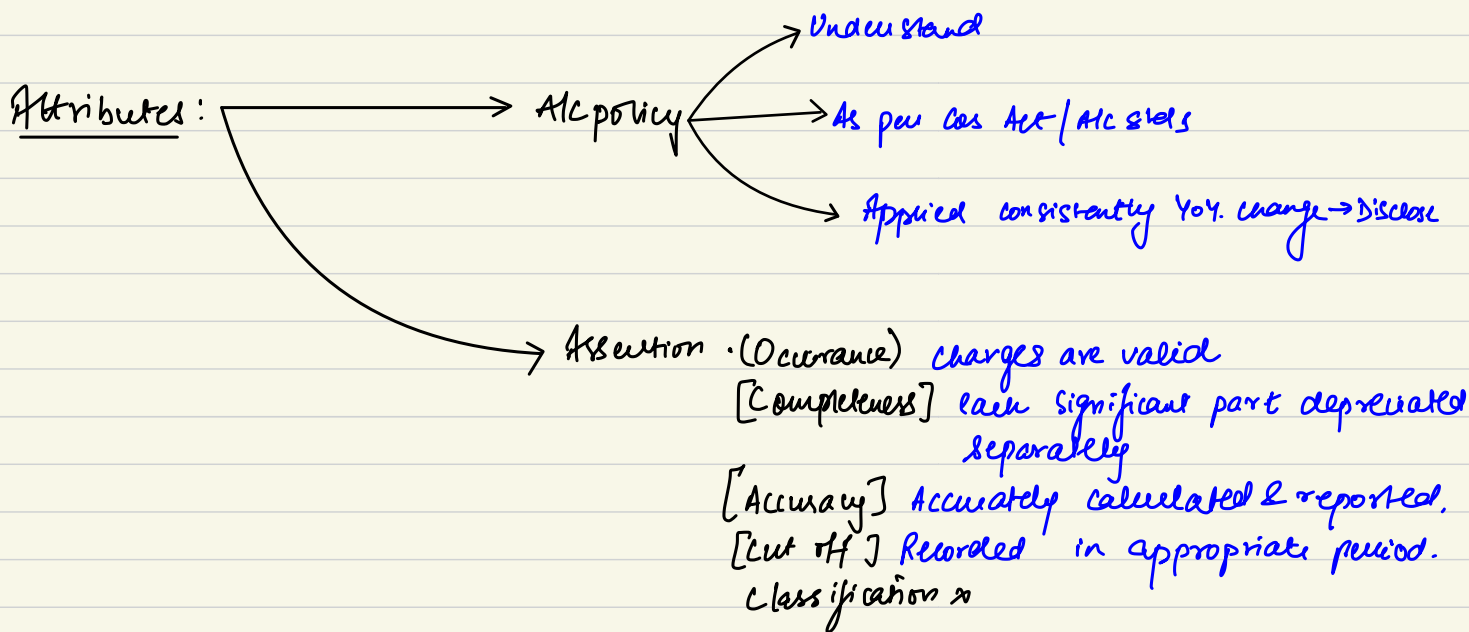
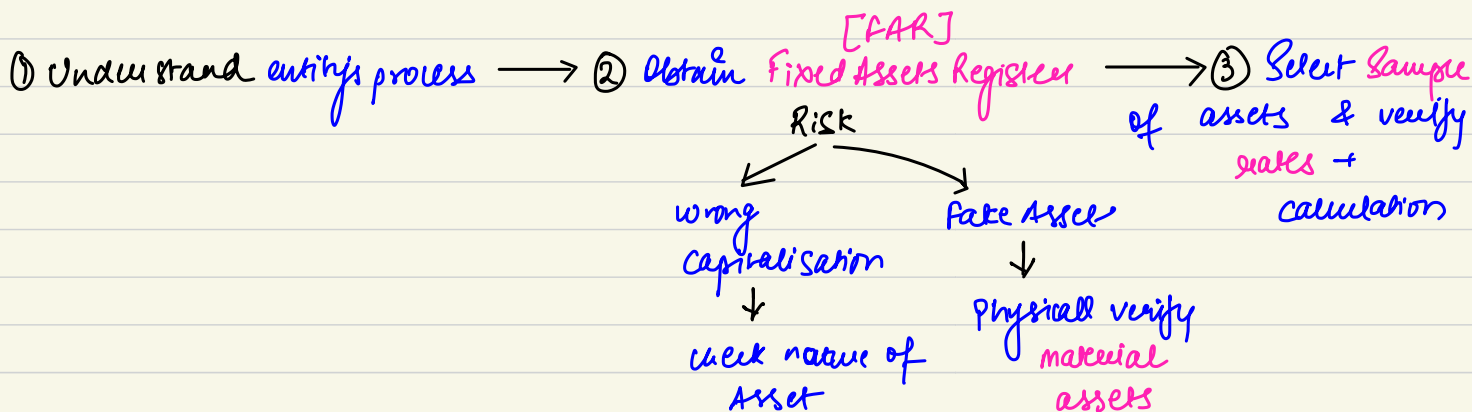


# Depreciation



## Audit Procedures



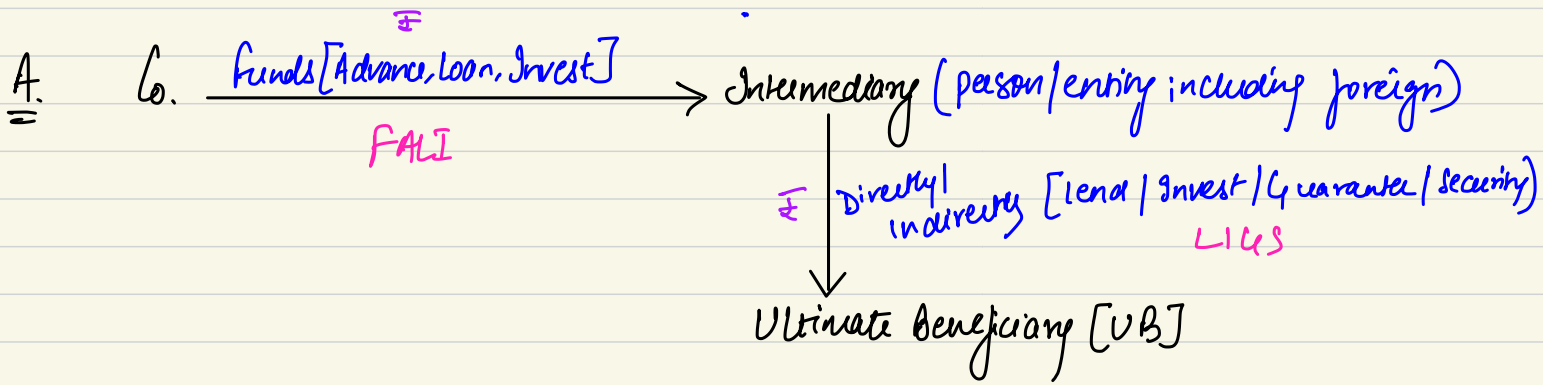
<u>S.No.</u>	<u>Asset Name</u> [components]	fixed Assets Register Date available for use ④	w/d/v	⑤ useful life + ⑥ change	⑦ Residual value	Dep <sup>n</sup> Rate

⑧ Re-computation → Analytical procedure

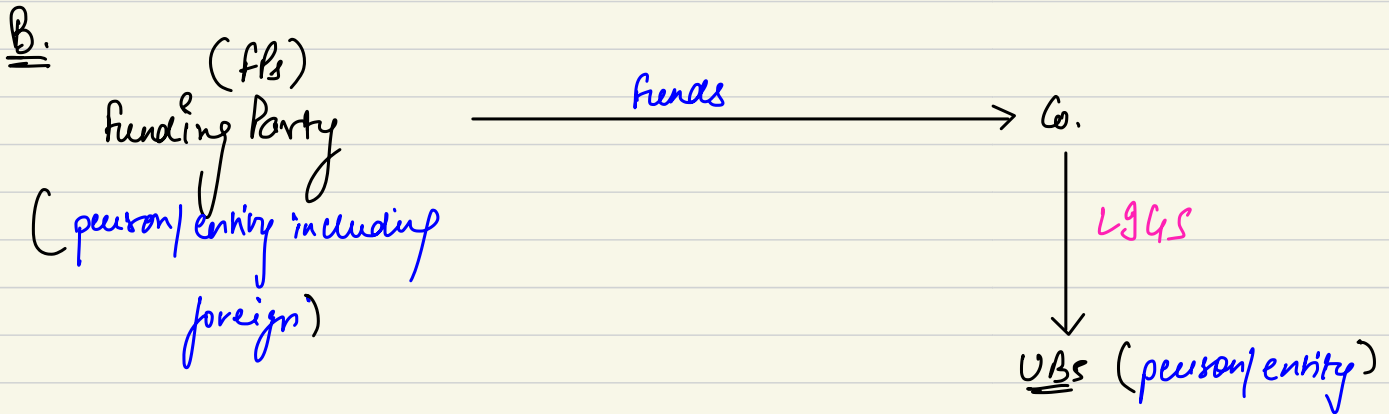
$\frac{\sum ToDs}{\sum ToDs} \times 100$  (An. Pro.)

✓  
✓  
✓

# Utilisation of Borrowed funds / Share premium



- Disclose?
- Date & Amt of FAI in Intermediaries with details of Intermediaries
  - Date & Amt of LICs by I → UBs
  - Declaration of compliance with  $\left\{ \begin{array}{l} \text{FEMA 1999} \\ \text{Cos Act} \end{array} \right.$  & not violated PMLA 2002.



- Disclose:
- Date & amt of funds recd with details of FPs
  - Date & amt of LICs to UBs.
  - Declaration of compliance  $\left\{ \begin{array}{l} \text{FEMA 1999} \\ \text{Cos Act} \end{array} \right.$  & not violated PMLA 2002.

