#### CHARTERED ACCOUNTANT CERTIFICATE REQUIRED UNDER 2014-19 POLICY

Name of the Chartered Accountant We hereby certify

that M/s (name of the industrial unit) has acquired

the following fixed assets up to -------------- for the unit at ------------(address) for manufacture of --

- (name of products).

|  |  |  |  |
| --- | --- | --- | --- |
| Item of fixed assets | Period during whic h investment  is made (date of payment) | | Value  Rs. |
| 1.Land  I ) For entire unit excluding ETP  ii) For ETP only |  | |  |
| 2. Factory building (please specify period) | | |  |
| I) For entire unit excluding ETP | | |  |
| a. Amount paid to the  Building contractors | From | To | Rs. |
| b. Amount paid for building  materials | From | To | Rs. |
| c. Amount paid for wages and  Salaries etc, for the Building constructions. | From | To | Rs. |
| (excluding architect’s fees and wages paid for supervision staff etc.) | | | |
| ii) For ETP only: | | |  |
| a. Amount paid to the Building contractors | From | To | Rs. |
| b. Amount paid for building materials | From | To | Rs. |
| c. Amount paid for wages and Salaries etc. for the Building constructions. | From | To | Rs. |
| (excluding architect’s fees and wages paid for supervision staff etc.) | | | |
| 4.Electrical installations (excluding KEB deposits)   1. For entire unit excluding ETP 2. For ETP only | | | Rs. |
| 5. Plant and Machinery   1. For entire unit excluding ETP 2. For ETP only | | | Rs. |
| 6. Loading, unloading, transportation, erection expenses etc.   1. For entire unit excluding ETP 2. For ETP only | | | Rs. |
| 7. Misc. fixed assets(Please specify items)   1. For entire unit excluding ETP 2. For ETP only | | | Rs. |

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We have checked the books of account of the unit, bills, invoices and payment vouchers etc. and certify that the aforesaid information is verified and certified to be true. We also certify that all the aforesaid items have been duly paid for and no credit is raised against them in the books of the unit.

Certified that the investments certified above do not include items for which subsidy is not allowed. Expenditure incurred on following items are not included.

1. LAND
2. Value of the open land not utilized for construction, leaving the area proposed for immediate expansion.
3. Expenditure incurred for land scraping for beautification and expenditure on unsuccessful open wells/bore wells.
4. BUILDING

I) Expenditure on unproductive construction like guest house, workers/staff quarters, canteens, cycle/scooter stands, garages etc.

1. Expenditure incurred on beautification of buildings, arches, decorative lights including street lights, furniture and air conditioners, water coolers, refrigerators such of the gadgets not directly connected with production
2. Expenditure incurred on the purchase of old buildings
3. PLANT AND MACHINERY
4. All consumable materials like tool bits, files, oils etc.
5. Investments on tools jigs/fixtures, moulds etc. which are required repeatedly, should not be allowed for the second time and onwards. While considering the investments made on first purchases, only the required quantify(quantity?) of such items are to be allowed. Extra quantities taken as spares are not to be allowed.
6. Second hand machines purchased shall not be included.

Date :

Place : // SEAL // CHARTERED ACCOUNTANT

Name: ...........................

Code No:............

Note: All columns should be filled without leaving any columns blank