

BOOK DEBTS STATEMENT CERTIFICATION

(To be issued on the Letterhead of Chartered Accountant)

Ref. No.: _____

Date: _____

To,

The Branch Manager

_____ Bank

Branch: _____

Subject: Certification of Book Debts Statement

We have examined the Book Debts / Receivables Statement of **M/s** _____ ("the Borrower"), having its registered office at _____, furnished to us for the purpose of certification in connection with the credit facilities sanctioned by your bank.

The details of the credit facilities are as under:

Particulars	Details
Nature of Facility	Cash Credit / Working Capital / Bill Discounting / Others
Sanction Letter No. & Date	_____
Sanctioned Limit	Rs. _____
Statement Date	___ / ___ / ____

Management's Responsibility

The preparation and maintenance of books of account, debtor records, ageing analysis and submission of book debts statements to the bank are the responsibility of the management of the entity.

Our Responsibility

Our responsibility is to verify the book debts statement based on the books of account, debtor ledgers and other relevant documents and information produced before us and issue this certificate.

Based on our examination of the books of account, sales records, debtor ledgers, supporting documents and other relevant records and according to the information and explanations provided to us, we certify that:

1. The Book Debts / Receivables Statement as at ___ / ___ / ____ amounting to **Rs.** _____ is in agreement with the books of account and records produced before us.
2. The receivables considered for the purpose of the statement represent debts arising in the normal course of business of the borrower.
3. The ageing of receivables, as provided by the management and verified from records produced before us, is as follows:

Ageing Particulars	Amount (Rs.)
Up to 90 Days	_____
91 – 180 Days	_____
Above 180 Days	_____
Total	_____

4. To the best of our knowledge and based on the records examined, the receivables stated above are subject to the terms of sanction of the bank and are considered good and recoverable, except as specifically stated by the management.
5. The statement excludes receivables which are doubtful, disputed, time-barred or otherwise ineligible for drawing power purposes, as informed by the management and based on records produced before us.
6. This certificate is based on the information, explanations and records made available to us and has not involved independent confirmation from debtors unless otherwise specifically stated.

This certificate is issued at the specific request of the borrower for submission to _____ Bank in connection with monitoring of working capital / drawing power assessment and should not be used for any other purpose without our prior written consent.

This certificate has been issued in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India.

For _____ & Co.
Chartered Accountants
Firm Registration No.: _____

Signature: _____

Name of Chartered Accountant: _____

Membership No.: _____

UDIN: _____

Place: _____

Date: _____