



**S. RAVICHANDRAN** B.COM., FCA.,  
CHARTERED ACCOUNTANT

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03192- 293835  
Mobile No. : +919434295525  
E-mail : caravichandrans@gmail.com

## AUDITOR'S REPORT

We have audited the attached Balance sheet of ANDAMAN CHAMBER OF COMMERCE & INDUSTRY, as on 31<sup>st</sup> March 2023 and also annexed the Income & Expenditure Account and Receipts & Payment Account for the year ended on thereto. These financial statements are the responsibility of the management of ACCI. Our responsibility is to express an opinion on these financial statements based on our audit:

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles use and significant estimates made by managements, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that:-

- i) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- ii) In our opinion, Proper books of accounts as required by law, have been kept by the ACCI.
- iii) The Balance Sheet and the Income & Expenditure Account referred to in this report are in agreement with the books of account.
- iv) In our opinion and to the best of our information and according tot the explanation given to us, the said statements of accounts exhibit a true and fair view.
- v) In the case of the Balance Sheet of the State of affairs of the ACCI as at 31<sup>st</sup> March, 2023 and
- vi) In the case of the Income and Expenditure account of the excess of Expenditure over Income of the ACCI for the year ended on that date.

Place: Port Blair  
Date: 31/05/2023



FOR S. RAVICHANDRAN & CO  
Chartered Accountants,  
Proprietor.

**ANDAMAN CHAMBER OF COMMERCE & INDUSTRY**

ABERDEEN BAZAR, PORT BLAIR, ANDAMAN & NICOBAR ISLANDS

**RECEIPTS AND PAYMENTS ACCOUNTS FOR THE PERIOD 1ST APRIL 2022 TO 31ST MARCH 2023**

RECEIPTS	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)
<b>OPENING BALANCE:</b>			
Cash in Hand	32,340.00	Rent	19,128.00
Cash At Bank	2,74,340.56	Telephone Charges	39,824.00
		Travelling & Conveyance	11,981.00
		Employees Cost	11,00,442.00
Gross Receipts		Meeting Expenses	2,01,496.00
		Power & Fuel Expenses	48,427.00
		Repairs & Maintenance	43,801.00
		Other Expenses	71,510.00
		Subscription	76,700.00
		Misc Expenses	29,397.00
		Advertisement & Publicity	2,940.00
		Fixed Assets Purchase	11,000.00
		<b>CLOSING BALANCE:</b>	
		Cash in Hand	19,010.00
		Cash At Bank	16,16,298.56
			0.00
<b>TOTAL</b>	<b>32,91,954.56</b>	<b>TOTAL</b>	<b>32,91,954.56</b>
Place : Port Blair.			
Date: 31/05/2023			

AS PER OUR REPORT OF EVEN DATE

SANCHANDRAN MOODS

F. No. 328535E  
No. 70 M. A. Road  
Opp. Jeminar Jengam  
Port Blair - 744 101  
Chartered Accountant

*Jishu*

Treasurer,  
ANDAMAN CHAMBER OF  
COMMERCE & INDUSTRY

*Mishal*

General Secretary  
ANDAMAN CHAMBER OF  
COMMERCE & INDUSTRY

*[Signature]*

President  
ANDAMAN CHAMBER OF  
COMMERCE & INDUSTRY

**ANDAMAN CHAMBER OF COMMERCE & INDUSTRY**

ABERDEEN BAZAR, PORT BLAIR, ANDAMAN & NICOBAR ISLANDS

**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 1st April 2022 to 31st March 2023**

EXPENDITURE	AMOUNT (Rs)	INCOME	AMOUNT (Rs)
Rent			
Telephone Charges	19,128.00	Subscription From Members	18,27,697.56
Travelling & Conveyance	39,824.00	Interest On Deposits	4,77,089.00
Employees Cost	11,981.00		
Meeting Expenses	11,00,442.00		
Power & Fuel Expenses	2,01,496.00		
Repairs & Maintenance	48,427.00		
Other Expenses	43,801.00		
Subscription	71,510.00		
Audit Fees	76,700.00		
Misc Expenses	11,800.00		
Advertisement & Publicity	29,397.00		
Professional Charges	2,940.00		
Depreciation	11,800.00		
Excess Of Income Over Expenditure	13,652.12		
<b>TOTAL</b>	<b>6,21,888.44</b>	<b>TOTAL</b>	<b>23,04,786.56</b>
Place : Port Blair.		AS PER OUR REPORT OF EVEN DATE	
Date: 31/05/2023			



*Vishal*

Treasurer  
ANDAMAN CHAMBER OF  
COMMERCE & INDUSTRY

*Minakal*

General Secretary  
ANDAMAN CHAMBER OF  
COMMERCE & INDUSTRY

*[Signature]*

President  
ANDAMAN CHAMBER OF  
COMMERCE & INDUSTRY

**ANDAMAN CHAMBER OF COMMERCE & INDUSTRY**  
**ABERDEEN BAZAR, PORT BLAIR, ANDAMANS**  
**BALANCE SHEET AS AT 31ST MARCH, 2023**

LIABILITIES		ASSETS	
Funds	AMOUNT (RS)	FIXED ASSETS:	AMOUNT (RS)
		As per Schedule	91,775.33
<b>General Funds</b>	67,87,324.77		
<b>Building Fund</b>	17,87,750.00		
<b>Admission Fund</b>	5,57,950.00		
<b>Specific Purpose Fund</b>	3,48,294.00	<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>	
		Deposits & Advances	78,74,996.49
		Cash in Hand	19,010.00
		Cash at Bank	16,16,298.56
			95,10,305.05
<b>CURRENT LIABILITIES</b>			
Sundry Payables	1,20,761.61		
<b>TOTAL</b>	<b>96,02,080.38</b>	<b>TOTAL</b>	<b>96,02,080.38</b>
Place : Port Blair.			
Date: 31/05/2023			



*[Signature]*  
 Treasurer  
 ANDAMAN CHAMBER OF  
 COMMERCE & INDUSTRY

*[Signature]*  
 General Secretary  
 ANDAMAN CHAMBER OF  
 COMMERCE & INDUSTRY

*[Signature]*  
 President  
 ANDAMAN CHAMBER OF  
 COMMERCE & INDUSTRY

**ANDAMAN CHAMBER OF COMMERCE & INDUSTRY**

ABERDEEN BAZAR, PORT BLAIR, ANDAMANS

**FIXED ASSETS SCHEDULE FOR THE YEAR ENDED 31ST MARCH, 2023**

Sl.No.	PARTICULARS	W.D.V. AS ON 01/04/2022	ADDITIONS	DELETIONS	TOTAL	RATE OF DEP.	DEPRECIATION	W.D.V. AS ON 31/03/2023
1	Furniture & Fixtures	32,643.15	0.00	0.00	32,643.15	0.10	3,264.30	29,378.85
2	Duplicating Machine	18,107.74	0.00	0.00	18,107.74	0.15	2,716.16	15,391.58
3	Electrical Equipments	18,157.61	11,000.00	0.00	29,157.61	0.15	3,548.64	25,608.97
4	By-Cycle	90.74	0.00	0.00	90.74	0.15	13.61	77.13
5	Type Writer	950.55	0.00	0.00	950.55	0.15	142.58	807.97
6	Computer	1,180.74	0.00	0.00	1,180.74	0.40	472.30	708.44
7	Air Conditioners	7,497.00	0.00	0.00	7,497.00	0.15	1,124.55	6,372.45
8	Invertor	15,799.92	0.00	0.00	15,799.92	0.15	2,369.98	13,429.94
	<b>TOTAL</b>	<b>94,427.44</b>	<b>11,000.00</b>	<b>0.00</b>	<b>1,05,427.44</b>		<b>13,652.12</b>	<b>91,775.33</b>
	Place : Port Blair.							
	Date: 31/05/2023							

*[Signature]*  
Treasurer

**ANDAMAN CHAMBER OF  
COMMERCE & INDUSTRY**

*[Signature]*  
General Secretary

**ANDAMAN CHAMBER OF  
COMMERCE & INDUSTRY**



*[Signature]*

*[Signature]*  
President

**ANDAMAN CHAMBER OF  
COMMERCE & INDUSTRY**