

FINANCIAL STATEMENTS

Audit Certificate

Audit Certificate

I have audited the attached Balanced Sheet of **Victoria Memorial Hall, Kolkata** as at 31 March 2007 and the Income and Expenditure Account and Receipts and Payments Accounts for the year ended on that date. Preparation of these financial statements is the responsibility of the Hall's management. My responsibility is to express an opinion on these financial statements based on my audit.

I have conducted my audit in accordance with the applicable rules and the auditing standards generally accepted in India. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. I believe that my audit provides a reasonable basis for my opinion.

Based on our audit, I report that:

1. I have obtained all the information and explanations, which, to the best of our knowledge and belief, were necessary for the purpose of our audit.
2. Subject to the major observations given below and detailed observations in the Audit Report annexed herewith. I report that the Balance Sheet, the Income and Expenditure Account/ Receipts and Payments Account dealt with by this report are properly drawn up and are in agreement with the books of accounts;
 - (i) Physical verification of art objects not completed (*Para 2.1.1*).
 - (ii) Non-compliance of Government's order with reference to new Pension Scheme for 27 employees joined service on or after 1 January 2004 (*Para 3.2*).
3. In my opinion and to the best of my information and according to the explanations given to me:
 - (i) the accounts give the information required under the prescribed format of accounts.
 - (ii) the said Balance Sheet, Income and Expenditure Account/Receipts and Payments Account read together with the Accounting policies and Notes thereon, and subject to the significant matters stated above and other matters mentioned in the Audit Report annexed herewith, give a true and fair view.
 - (a) In so far as it relates to the Balance Sheet of the state of affairs of the Victoria Memorial Hall, Kolkata as at 31 March 2007; and,
 - (b) In so far as it relates to the Income and Expenditure Account of the surplus for the year ended on that date.

Sd/

Place : Kolkata
Date : 06.05.2008

(G. BHATTACHARJEE)
Pr. Director of Audit
Central: Kolkata