

AUDIT REPORT & ANNUAL ACCOUNTS

OF

**CENTRE FOR ENVIRONMENTAL AND SOCIO -
ECONOMIC REGENERATION**

Regd, Office: 127/1A Hazra Road, Kolkata - 700 026

**Project Office: Near Anukul Asharam, Dulmi, Chaibasa
Road, P.O:-Dulmi- Nadiha.**

Purulia - 723 102

WEST BENGAL

FOR THE YEAR: 2020-2021

**Sambhu N. De & Co
Chartered Accountants
Emerald House (3rd Floor)
1B. Old Post office Street
Kolkata-700 001
Phone No-2230-7346
E-mail: sambhundeco@yahoo.co.in**

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the said financial statements, read with the Notes thereon, give a true and fair view in conformity with the accounting principles generally accepted in India:

- a. in the case of Balance Sheet, of the state of affairs of the **CENTRE FOR ENVIRONMENTAL AND SOCIO - ECONOMIC REGENERATION**, as at 31st March, 2021;
- b. in the case of the Income and Expenditure Account, of the **Deficit** for the year ended on that date.

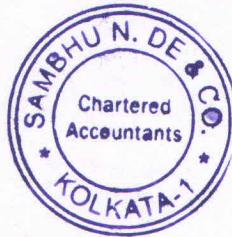
Report on Other Legal and Regulatory Requirements

We report that:

- a. we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b. in our opinion proper books of account as required by law have been kept by the **CENTRE FOR ENVIRONMENTAL AND SOCIO - ECONOMIC REGENERATION**, so far as appears from our examination of those books;
- c. the Balance Sheet and Income and Expenditure Account dealt with by this Report are in agreement with the books of account.

For and on behalf of
Sambhu N. De & Co
Chartered Accountants
Firm Registration No.: 307055E

Sambhu Nath Mitra
Sambhu Nath Mitra (Partner)
Membership No.: 011678
Place: Kolkata
Date: 16.08.2021.
UDIN21011678AAAAFS6313



Debasis Panda
Secretary
Centre For Environment and Socio-
Economic Regeneration (CESR)
127/1A Hazra Road, Kolkata-26

Sambhu N DE. & Co
Chartered Accountants

1B, Old Post office Street
Emerald House (3rd Floor)
Kolkata – 700 001
M NO-9830032520

Auditor's Report

Financial Statements

We have audited the accompanying financial statements of **CENTRE FOR ENVIRONMENTAL AND SOCIO - ECONOMIC REGENERATION**, which comprise Balance Sheet as at 31st March, 2021 and Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other notes to financial statements.

Management's Responsibility for the Financial Statements

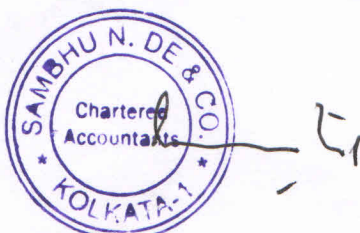
Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the **CENTRE FOR ENVIRONMENTAL AND SOCIO - ECONOMIC REGENERATION**. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing generally accepted in India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal control relevant to the **CENTRE FOR ENVIRONMENTAL AND SOCIO - ECONOMIC REGENERATION**, preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



CENTRE FOR ENVIRONMENTAL AND SOCIO - ECONOMIC REGENERATION

Regd, Office: 127/1A Hazra Road, Kolkata - 700 026

Project Office: Near Anukul Ashrama, Dulmi-Nadia, Purulia - 723 102

Balance Sheet as at 31st March, 2021

Liabilities	Amount	Amount	Assets	Amount	Amount
GENERAL FUND:			FIXED ASSETS:		
As per last Account	2,483,367.53		As per Schedule "B"		2,147,534.00
Less: Excess of Expenditure over Income	160,337.83	2,323,029.70	INVESTMENT		
			Fixed Deposits with Bank		
PROPERTIES FUND			As per Last Accounts	1,333,826.00	
As per last Account	2,284,217.00		Addition This Year	113,019.00	1,446,845.00
Add: Capital Exp. from Revenue Income	-		Grant Receivable		
Less: Depreciation as per contra	136,683.00	2,147,534.00	As per Schedule "C"		595,675.00
			TDS Receivable		
UN-UTILISED GRANTS			Upto A Y-2019-2020	9,810.00	
As per Schedule "A"		5,980.22	A Y-2020-2021	30,800.00	
CURRENT LIABILITIES & PROVISION:			A Y-2021-2022	6,014.00	
TDS				46,624.00	
As per last Account	1,659.00		Less: Refund by IT department	8,770.00	37,854.00
Collect this Year	35,531.00				
Less Paid/ Deposit	37,190.00	-	CLOSING CASH & BANK BALANCE:		
Provision for Audit Fees:			As per Schedule "D"		349,635.92
As per last Account	40,400.00				
Addition this year	5,000.00				
Less: Paid this Year	40,400.00	5,000.00			
Sundry Amount Payable during this year					
		96,000.00			
TOTAL		4,577,543.92	TOTAL		4,577,543.92

Secretary

In terms of our report and even date annexed

For Sambhu N. De & Co.

Chartered Accountants

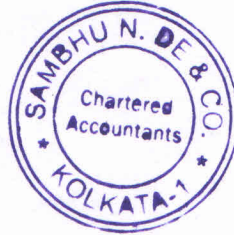
FRN-307055E

(Sambhu Nath Mitra)

Partner

M No-011678

"EMERALD HOUSE" 3rd Floor
1B Old Post Office Street
Kolkata - 700 001
Phone: (033) 2230-7346, 22436037
Date: The 16th day of August , 2021



Darshan Panda

Secretary

Centre For Environment and Socio-
Economic Regeneration (CESR)
127/1A Hazra Road, Kolkata-28

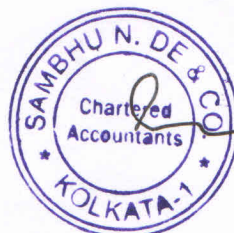
CENTRE FOR ENVIRONMENTAL AND SOCIO - ECONOMIC REGENERATION

Regd, Office: 127/1A Hazra Road, Kolkata - 700 026

Project Office: Near Anukul Ashrama, Dulmi-Nadia, Purulia - 723 102

Fixed Assets Schedule "B"

SI No	Name of Assets	Balance as on 01.04.2020	Addition this year	Total	Rate of Depreciation	Depreciation this year	Balance as on 31.03.2021
A-1	Land	284,289.00		284,289.00			284,289.00
A-2	Furniture & Fixture	53,208.00		53,208.00	10%	5,321.00	47,887.00
A-3	Equipment	10,985.00		10,985.00	10%	1,099.00	9,886.00
A-4	Books	588.00		588.00	15%	88.00	500.00
A-5	Computer	21,364.00		21,364.00	40%	8,546.00	12,818.00
A-6	Utensils	1,893.00		1,893.00	15%	284.00	1,609.00
A-7	Camera	12,033.00		12,033.00	10%	1,203.00	10,830.00
A-8	Invarter	5,806.00		5,806.00	20%	1,161.00	4,645.00
A-9	Motor Cycle	31,370.00		31,370.00	20%	6,274.00	25,096.00
A-10	Office Room/ Building	1,037,208.00		1,037,208.00	5%	51,860.00	985,348.00
	Total-A	1,458,744.00	-	1,458,744.00	1.45	75,836.00	1,382,908.00
	CHILD LINE PROJECT:						
B-1	Furniture & Equipment	28,056.00		28,056.00	10%	2,806.00	25,250.00
B-2	Computer with Printer	10,238.00		10,238.00	40%	4,095.00	6,143.00
	Total-B	38,294.00	-	38,294.00		6,901.00	31,393.00
	FCRA:						
C-1	Furniture & Fixture	2,824.00		2,824.00	10%	282.00	2,542.00
C-2	Computer & Scanner	311.00		311.00	40%	124.00	187.00
C-3	Equipment of Audio Visu	13,570.00		13,570.00	20%	2,714.00	10,856.00
C-4	Printer	60.00		60.00	40%	24.00	36.00
	Total-C	16,765.00	-	16,765.00		3,144.00	13,621.00
	SDTT Education Project						
D-1	Centre Furniture	154,309.00		154,309.00	10%	15,431.00	138,878.00
D-2	Computer Accessories	797.00		797.00	10%	80.00	717.00
D-3	Construction of Education Centre	562,175.00		562,175.00	5%	28,109.00	534,066.00
D-4	Office Furniture	6,858.00		6,858.00	10%	686.00	6,172.00
D-5	Office Material (Computer)	2,234.00		2,234.00	40%	894.00	1,340.00
D-6	Digital Camera	2,534.00		2,534.00	10%	253.00	2,281.00
D-7	Two Wheller	11,987.00		11,987.00	20%	2,397.00	9,590.00
D-8	Childrens Library Furniture	6,217.00		6,217.00	10%	622.00	5,595.00
D-9	Water Storage and Filter	23,303.00		23,303.00	10%	2,330.00	20,973.00
D-10	Total -D	770,414.00	-	770,414.00		50,802.00	719,612.00
	Total (A+B+C+D)	2,284,217.00	-	2,284,217.00		136,683.00	2,147,534.00



Dulce's Patel

Secretary
Centre For Environment and Socio-
Economic Regeneration (CESR)
127/1A Hazra Road, Kolkata-26

CENTRE FOR ENVIRONMENTAL AND SOCIO - ECONOMIC REGENERATION

Regd, Office: 127/1A Hazra Road, Kolkata - 700 026

Project Office: Near Anukul Ashrama, Dulmi-Nadia, Purulia - 723 102

Schedule of Un- Utilised Grants

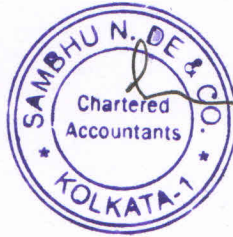
Schedule-A

SI No	Name of the Project	Balance as on 01.04.2020	Addition this year	Utilised this year	Balance as on 31.03.2021
1	Child Line Programme	-			
2	FCRA	6,285.41	174.00	479.19	5,980.22
		-			-
		6,285.41	174.00	479.19	5,980.22

Schedule of Receivable Grants

Schedule-C

SI No	Name of the Project	Balance as on 01.04.2020	Addition this year	Refund this year	Balance as on 31.03.2021
1	Child line	-	595,675.00		595,675.00
2	e- Vidyaloka	15,927.00		15,927.00	-
		15,927.00	595,675.00	15,927.00	595,675.00



Dulcis Panda

Secretary
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127/1A Hazra Road, Kolkata-26

CENTRE FOR ENVIRONMENTAL AND SOCIO - ECONOMIC REGENERATION

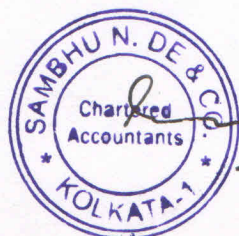
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Income & Expenditure Accounts for the year ended 31st March, 2020

Expenditure		Amount	Amount	Income		Amount	Amount
		(Rs.)	(Rs.)			(Rs.)	(Rs.)
To	General Section:			By	General Section:		
	Administration and Coordination				Donation	184,060.00	
	Repair & Maintenance	25,715.00			Membership Subscription	4,200.00	
	Cable Charges	2,340.00			Bank Interest	39,177.00	
	Electric Charges	8,294.36			FD Interest	119,033.00	
	Fees & Charges	20,060.00			Interest on TDS	454.00	346,924.00
	Guest Entertainment	2,145.00					
	Insurance	5,146.00			Grants		
	Kolkata Office Expenses	6,000.00			From e-Vidyaloka	718,246.00	
	Misc Expenses	3,951.00			From District Adm. (SAG)	310,000.00	
	News Paper	1,992.00			From District Child Protection	7,702.00	1,035,948.00
	Postage	81.00					
	Printing & Stationeries	1,658.00					
	Travel and Conveyance	5,780.00					
	Bank Charge	5.90	83,168.26				
	Awarness Generation Camp						
	Adolescent Girls Health & Hygiene	12,665.00					
	Environment Protection & Tree Pl	10,200.00					
	Health Sanitation & Nutrition Aspe	7,210.00					
	COVID -19 Awarness Programme	12,320.00	42,395.00				
	Crop Demonstration Programme		8,245.00				
	e - Vidyaloka						
	Activities/Meeting/School Event/Mi	2,000.00					
	Administrative Charges	39,000.00					
	Broadband Internet	15,228.00					
	Class Assistant	472,500.00					
	Computer/Infra Maintenance	252.00					
	EV Event Related Expenses	3,403.00					
	FC Transport and Telephone Char	6,000.00					
	Project Coordinator	169,000.00					
	Stationery/ Photocopy/Prining/Post	24,772.00					
	Vehicle hiring	1,300.00	733,455.00				
	Land Development / Tree Plantation		7,200.00				
	Project Related Expenses						
	Ajodhya Hill Project Related Expenses	45,000.00					
	CHILDLINE Related Expenses	16,498.00					
	Contribution CHILDLINE Project	40,405.12					
	Staff Related expenses	5,700.00	107,603.12				
	Scheme for Adolescent Girls						
	Block Coordinator	240,000.00					
	Field Facilitator	144,000.00					
	Contingency	32,000.00	416,000.00				
To	GIRLS CHILD EDUCATION PROJECT			By	GIRLS CHILD EDUCATION PROJECT		
	TLM				Grant Received		8,429,587.00
	Text Books, Slets, Copies Etc		183,282.00				
	TRAINING & WORKSHOP						
	Teacher Training	337,864.00					
	Teachers Monthly Academic Meeti	91,620.00	429,484.00				
	PROJECT OFFICE MANAGEMENT & MONITORING COST						
	Monthly Rent for Field Office	107,100.00					
	Travel & Communication						
	Supervisor	100,464.00					
	Programme In Charge	23,296.00					
	Phone, Postage, Stationery & Offic	88,756.45					
	Centre Maintenance of Material & I	47,600.00					
	Quaterly Pupil Academic Evaluation	35,377.00					
	Event & celebration	63,000.00					
	Audit Fee	12,000.00	477,593.45				
	C/F		2,488,425.83		C/F		9,812,459.00

Cont-2




Secretary
Centre For Environment and Socio-Economic Regeneration (CESR)
127/1A Hazra Road, Kolkata-26

CENTRE FOR ENVIRONMENTAL AND SOCIO - ECONOMIC REGENERATION

Expenditure		Amount	Amount	Income		Amount	Amount
To	B/F	-	2,488,425.83	B/F			9,812,459.00
	HONORARIUM						
	Teachers	5,150,225.00		By			
	Supervisor	1,086,668.00					
	Programme Incharge	449,548.00					
	Part Salary to Support Staff	197,505.00	6,883,946.00				
	ALLOCATED COST						
	Programme advisor						
	Honorarium	149,625.00					
	Travel & Communicatin	16,517.00	166,142.00				
	OTHER ACTIVITIES						
	Capacity Building Training	8,203.00					
	Jodo Gyan Training	45,840.00					
	Laptop Purchase	346,500.00					
	NSEF Sustainability Teachers Training	23,440.00	423,983.00				
To	CHILDLINE			By	CHILDLINE		
	Recurring Expenditure				Grant Received from		
	City Coordinator	168,000.00			Grant Received From CHILDLI	791,058.00	
	Team Member	573,539.00			Grant Receivable	595,675.00	
	Counsellor	96,000.00			Contribution from General fund	40,405.12	
	Volunteer	72,000.00	909,539.00		Bank Interest	1,226.00	1,428,364.12
	Client Related Expenses						
	Medical						
	Nutrition	89,458.00					
	Restoration	52,382.00					
	Shelter	53,601.00	195,441.00				
	Administration Cost						
	Rent/ Office Maintenance	24,000.00					
	Communication, Telephone/Mobile	16,200.82					
	Computer Maintenance	4,300.00					
	Stationery	10,147.00					
	Accountant Honorarium	30,000.00					
	Auditors Fees	5,000.00					
	Awareness Material	17,455.00					
	Postage	472.30					
	Travel & Conveyance	7,400.00					
	Miscellaneous	10,926.00					
	Training & Orientation	47,733.00					
	Open House	4,882.00	178,516.12				
	Travel (Out Reach)		144,868.00				
	Internet Saathi Prog						
	Fund Refund		10,300.00				
				By	Deficit		160,337.83
	TOTAL		11,401,160.95		TOTAL		11,401,160.95
To	Deficit B / F		160,337.83	By	surplus B / F		
To	Capital Expenditure from Revenue Income						
To	Surplus			By	Excess of expenditure over Income		160,337.83
	TOTAL		160,337.83		TOTAL		160,337.83

Interms of our Audit Report of even date annexed

For Sambhu N. De & Co.

Chartered Accountants

FRN-307055E

(Sambhu Nath Mittra)

Partner

M No-011678

Secretary

Secretary

Centre For Environment and Socio-
Economic Regeneration (CESR)
127/1A Hazra Road, Kolkata-26.

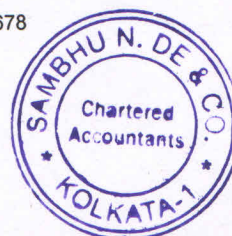
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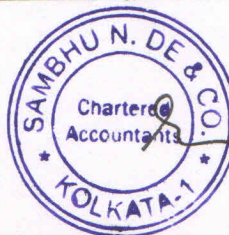
Date: The 16th day of August , 2021



CENTRE FOR ENVIRONMENTAL AND SOCIO - ECONOMIC REGENERATION

Receipts		Amount	Amount	Payments			
To	B/F		2,649,917.94	By	B/F	1,567,799.38	
	Provident Fund				Provident Fund		
	Received during the year				Deposit to Bank		
	Employees Contribution	673,580.00			Employees Contribution	673,580.00	
	Employers's Contribution	730,524.00	1,404,104.00		Employers's Contribution	730,524.00	1,404,104.00
	Professional Tax				Professional Tax		
	Received during the year		14,070.00		Paid during the year	14,070.00	
	TDS				TDS		
	Received During the Year	35,531.00	35,531.00		Paid during the year	35,531.00	
					TDS for 2019-20	1,659.00	37,190.00
To	FCRA			By	FCRA		
	Bank Interest		174.00		Bank Charges	479.19	
To	GIRLS CHILD EDUCATION PROJECT			By	GIRLS CHILD EDUCATION PROJECT		
	Grant Received				TLM		
	Grant for 2020-21	8,429,587.00	8,429,587.00		Text Books, Slets, Copies Etc	183,282.00	183,282.00
					TRAINING & WORKSHOP		
					Teacher Training	337,864.00	
					Teachers Monthly Academic Meeting	91,620.00	429,484.00
					PROJECT OFFICE MANAGEMENT & MONITORING COST		
					Monthly Rent for Field Office	107,100.00	
					Travel & Communication		
					Supervisor	100,464.00	
					Programme In Charge	23,296.00	
					Phone, Postage, Stationery & Office Consumble	88,756.45	
					Centre Maintenance of Material & Equipment Cost	47,600.00	
					Quaterly Pupil Academic Evaluation	35,377.00	
					Event & celebration	63,000.00	
					Audit Fee	12,000.00	477,593.45
					HONORARIUM		
					Teachers	5,150,225.00	
					Supervisor	1,086,668.00	
					Programme Incharge	449,548.00	
					Part Salary to Support Staff	197,505.00	6,883,946.00
					ALLOCATED COST		
					Programme advisor		
					Honorarium	149,625.00	
					Travel & Communicatin	16,517.00	166,142.00
					OTHER ACTIVITIES		
					Capacity Building Training	8,203.00	
					Jodo Gyan Training	45,840.00	
					Laptop Purchase	346,500.00	
					NSEF Sustainability Teachers Training	23,440.00	423,983.00
To	CHILDLINE			By	CHILDLINE		
	Grant Received from				Recurring Expenditure		
	Grant Received From CHILDLINE	791,058.00			City Coordinator	168,000.00	
	Grant Receivable	595,675.00			Team Member	573,539.00	
	Contribution from General fund	40,405.12			Counsellor	96,000.00	
	Bank Interest	1,226.00	1,428,364.12		Volunteer	72,000.00	909,539.00
					Client Related Expenses		
					Medical	-	
					Nutrition	89,458.00	
					Restoration	52,382.00	
					Shelter	53,601.00	195,441.00
	C/F		13,961,748.06		C/F		12,693,053.02

Cont-3



Dulvir Pantan
Secretary
Centre For Environment and Socio-Economic Regeneration (CESR)
127/1A Hazra Road, Kolkata-26

CENTRE FOR ENVIRONMENTAL AND SOCIO - ECONOMIC REGENERATION

Receipts		Amount	Amount	Payments		Amount	Amount
B/F			13,961,748.06	B/F			12,693,053.02
					Administration Cost		
					Rent/ Office Maintenance	24,000.00	
					Communication, Telephone/Mobile	16,200.82	
					Computer Maintenance	4,300.00	
					Stationery	10,147.00	
					Accountant Honorarium	30,000.00	
					Auditors Fees	5,000.00	
					Awareness Material	17,455.00	
					Postage	472.30	
					Travel & Conveyance	7,400.00	
					Miscellaneous	10,926.00	
					Training & Orientation	47,733.00	
					Open House	4,882.00	178,516.12
					Travel (Out Reach)		144,868.00
					Grants Receivable		595,675.00
					Closing Balance		
					As Per Schedule		349,635.92
Total			13,961,748.06	Total			13,961,748.06

Examined and found Correct

For Sambhu N. De & Co.

Chartered Accountants

FRN-307055E

(Sambhu Nath Mittra)

Partner

M No-011678

Secretary

"EMERALD HOUSE" 3rd Floor

1B Old Post Office Street

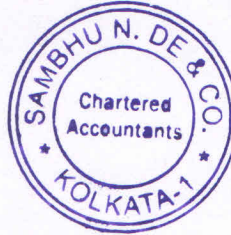
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Phone:(033) 2230-7346, 22436037

Date: The 16th day of August , 2021

Dulbis Parke
Secretary

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127/1A Hazra Road, Kolkata-28



CENTRE FOR ENVIRONMENTAL AND SOCIO - ECONOMIC REGENERATION

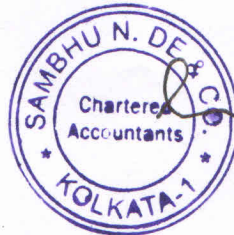
Regd, Office: 127/1A Hazra Road, Kolkata - 700 026

Project Office: Near Anukul Ashrama, Dulmi-Nadia, Purulia - 723 102

Schedule of Opening & Closing Balance:

Schedule-D

Schedule of Opening & Closing Balance:			Schedule-D		
Opening Balance			Closing Balance		
General Section:			General Section:		
Cash in Hand (General)	8,925.00		Cash in Hand (General)	9,220.00	
Cash at Bank:			Cash at Bank:		
Cash at Bank:			Cash at Bank:		
With CBI Purulia,			With CBI Purulia,		
CBI S.B A/c-3187021877	1,940.04		CBI S.B A/c-3187021877	3,027.04	
CBI S.B A/c-1349988961	851,160.61		CBI S.B A/c-1349988961	315,841.35	
UCO Bank S.B A/c-08960110002896	29,418.44		UCO Bank S.B A/c-08960110002896	3,665.44	
UCO Bank S.B A/c-08960110016381	-		UCO Bank S.B A/c-08960110016381	-	
UCO Bank S.B A/c-09400100001710	1,667.00		UCO Bank S.B A/c-09400100001710	1,667.00	
Cheque in Hand	101,818.00	994,929.09	Cheque in Hand	7,419.00	340,839.83
Foreign Contribution			Foreign Contribution		
Cash in Hand and	-		Cash in Hand and	-	
Cash at Bank			Cash at Bank		
UCO Bank (FC) A/c No-09400100001766	1,046.51		UCO Bank (FC) A/c No-09400100001766	595.32	
UCO Bank SB A/c No-08960110027974	3,636.00		UCO Bank SB A/c No-08960110027974	3,735.00	
UCO Bank SB A/c No-08960110027981	1,729.82	6,412.33	UCO Bank SB A/c No-08960110027981	1,776.82	
			SBI -A/C NO-40103706517	-	6,107.14
Child Line			Child Line		
Cash-in-hand	785.00		Cash-in-hand	-	
Bank Accounts	-		Bank Accounts	-	
CBI SB. A/c No.-3187021606	4,991.30	5,776.30	CBI SB. A/c No.-3187021606	1,188.18	1,188.18
Girls Child Education			Girls Child Education		
Cash-in-hand	6,195.50		Cash-in-hand	-	
Bank Accounts			Bank Accounts	-	
UCO Bank SB A/c No-0896011016381	128,035.72		UCO Bank SB A/c No-0896011016381	1,500.77	
Cheque in Hand	-	134,231.22	Cheque in Hand	-	1,500.77
Total		1,141,348.94	Total		349,635.92



Dulmi Paul
Secretary

Centre For Environment and Socio-
Economic Regeneration (CESR)
127/1A Hazra Road, Kolkata-26