SPARK & Associates
Chartered Accountants LLP

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AUDITOR'S REPORT

We report that we have audited the Balance Sheet of **Pratibandhi Kalyan Kendra** of Abinash Mukherjee Road, P.O. & Dist. Hooghly, West Bengal – 712103 as on 31st March 2026. The Income & Expenditure and Receipts & Payments Account of the said Institute for the year ended on the dated both attached hereto which are in agreement with the books of accounts submitted to us. We have obtained all the information and explanations as required.

In our opinion such Balance Sheet, Income & Expenditure and Receipts & Payments Account have been properly drawn up and the Balance Sheet exhibits a true and correct view of the Institute affairs according to the best of our information and explanation given to us and as shown by the books of the association.

For SPARK & ASSOCIATES
Chartered Accountants LLP
(Registration No. 005313C/C400311)

SPARK & ASSOCIATES Kolkata Chartered Accountants LLP

Manish Kr. Jha
Partner
M. No. 062444

Dated :- 17.07.2026
Place :- Kolkata
UDIN :- 26062444DXUNXF2805

033 - 4603 0061 spark.mkjha@gmail.com

Kolkata Office : Nanda Tower, 90 Phears Lane, 5th Floor, Unit 505, Kolkata - 700012 (WB)

Registered Office : 51, SPARK House, Scheme No. 53, Vijay Nagar, Near Medanta Hospital, Indore - 452010 (MP)

PKK

Pratibandhi Kalyan Kendra

a centre for children with disabilities

Abinash Mukherjee Road, P.O. & Dist. Hooghly

Balance Sheet
As on 31st March 2026

SOURCES OF FUNDS	Schedule	Current Year	Previous Year	APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
UNRESTRICTED FUNDS							
Corpus Fund	1	4,31,560.00	4,31,560.00				
General Fund	1	-	-	General Fund	1	9,67,670.65	6,67,025.70
Designated Funds	1	3,48,175.31	3,33,400.31	**FIXED ASSETS**			
				Tangible Assets	4	73,27,990.62	76,27,090.62
				Intangible Assets			
RESTRICTED FUNDS	1	6,25,906.50	6.07,512.50	**INVESTMENT**			
LOANS/BORROWINGS				Long Term	5	14,30,665.77	12,87,521.77
Secured	2	-					
Unsecured	2	12,28,926.00	14,62,332.00	**LOANS, ADVANCE & DEPOSITS**	6	6,587.00	17,735.00
CURRENT LIABILITIES & PROVISIONS	3	79,14,029.08	79,60,500.58	**CURRENT ASSETS**			
				Cash & Bank Balance	7	6,40,874.85	9,44,153.30
				Cheque in Hand	7	-	-
				Grant & Other Receivable	7	1,68,784.00	2,46,284.00
				Sundry Debtors	7	400.00	400.00
				TDS	7	5,624.00	5,095.00
Total		**1,05,48,596.89**	**1,07,95,305.39**	**Total**		**1,05,48,596.89**	**1,07,95,305.39**

Place :- Kolkata

Dated :- 17.07.2026

Pratibandhi Kalyan Kendra

General Secretary

Treasurer

SPARK & ASSOCIATES ★ Chartered Accountants LLP ★ Kolkata

For SPARK & ASSOCIATES

Chartered Accountants LLP

(Firm Reg. No.005313C/C400311)

Manish Kr. Jha

Partner

M.No. 062444

SCHEDULE :- 1

CORPUS FUND :-		**4,31,560.00**	
Balance as Per last year	4,31,560.00		2,28,947.00
Add :- Received during the year	-		2,02,613.00
General Fund :-		**-9,67,670.65**	**4,31,560.00**
Balance as per last year	-6,67,025.70		
Add :- Capital Donation received from TTMWS	65,854.00		
Add :- Capital Donation received for covered shade in the open courtyard (**Asish Sengupta Memorial Fund)**	1,00,000.00		
Balance Being Excess of Expenditure carried from Income & Expenditure A/c	-4,66,498.95		
Balance as on 31.03.2026	-9,67,670.65		
Designated Fund :- (A+B)		**3,48,175.31**	
A) Children Welfare (National Fund)			
Balance as per last year	1,92,906.31		
Less :- Excess Expenditure over Income during the year as per I & E A/c	18,295.00		
Balance as on 31.03.2026	**2,11,201.31**		
B) Hearing Aid Bank			
Balance as per last year	1,40,494.00		
Add :- Receipt during the year	17,020.00		
Less :- Payment during the year	20,540.00		
Balance as on 31.03.2026	**1,36,974.00**		
Restricted Funds (A+B+C+D+E+F)		**6,25,906.50**	
A) Dr. Barid Baran Mandal Memorial fund			
Balance as per last year	-		
Add :- Receipt during the year	1,15,000.00		
Balance as on 31.03.2026	**1,15,000.00**		
B) PKK- Amulya Smriti Fund (Foreign Fund) :-			
Balance as per last year	2,18,921.00		
Balance as on 31.03.2026	**2,18,921.00**		
C) Karuna Banerjee Memorial Fund :-			
Balance as per last year	1,50,699.50		
Less :- Excess Expenditure over Income during the year as per I & E A/c	-13,132.00		
Balance as on 31.03.2026	**1,37,567.50**		

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D) Ashis Sengupta Memorial Fund			
Balance as per last year	42,966.00		
Balance as on 31.03.2026	**42,966.00**		
E) Asha for Education Fund (F.C)			
Balance as per last year	1,54,926.00		
Less :- Excess Expenditure over Income during the year as per I & E A/c	-83,474.00		
Balance as on 31.03.2026	**71,452.00**		
F) Endowment Fund			
Balance as per last year	40,000.00		
Received during the year	-		
Balance as on 31.03.2026	**40,000.00**		

Schedule - 2

Loan/Borrowing			
Un-Secured :-		**12,28,926.00**	
Balance as per last year	14,62,332.00		
Add :- Received during the year	-		
	14,62,332.00		
Less :- Repayment during the year	2,33,406.00		
Balance as on 31.03.2026	**12,28,926.00**		

Schedule - 3

Current Liabilities & Provision (A+B+C)		**79,14,029.08**	79,60,500.58
A) Outstanding Liabilities			
Balance as per last year	79,29,039.58		
Add :- Provision during the year	6,92,364.00		
	86,21,403.58		
Less :- Payment during the year	7,31,250.50		
Balance as on 31.03.2026	**78,90,153.08**		
B) Sundry Creditors :-			
Balance as per last year	30,431.00		
Add :- Provision during the year	2,500.00		
	32,931.00		
Less :- Payment during the year	9,055.00		
Balance as on 31.03.2026	**23,876.00**		
C) Others			
Balance as per last year	1,030.00		
Add :- Received During the year	-		
	1,030.00		
Less :- Payment during the year	1,030.00		
Balance as on 31.03.2026	-		

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General Secretary   Treasurer

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Schedule - 4

Fixed Assets :-		73,27,990.62
Balance as per last year	76,27,090.62	
Add :- Purchase during the year	3,44,184.00	
	79,71,274.62	
Less :- Depreciation during the year	6,43,284.00	
Balance as on 31.03.2026	**73,27,990.62**	

Schedule - 5

Investment :-		
Long Term :-		14,30,665.77
Balance as per last year	12,87,521.77	
Add :- Invest during the year	1,43,144.00	
	14,30,665.77	
Less:- Withdrawn during the year	-	
(FC Rs.3,48,673.30/= National Rs. 10,81,992.47/=)	**14,30,665.77**	

Schedule - 6

Loans/ Advance & Deposit (A+B)		6,587.00
A) General Advance :-		
Balance as per last year	13,835.00	
Add :- Payment during the year	1,43,242.00	
	1,57,077.00	
Less :- Realised during the year	1,54,390.00	
Balance as on 31.03.2026	**2,687.00**	
B) Security Deposit :-		
Balance as per last year	3,900.00	
Less :- Realised during the year	-	
Balance as on 31.03.2026	**3,900.00**	

Schedule - 7

Bank & Cash Balance as on 31.03.2026		
Current Assets :- (A+B)		6,40,874.85
A) Cash in Hand :-		
Cash in Hand (General Cash Book)	16,820.92	
Cash in Hand (SSM Cash Book)	351.00	
Cash in Hand (FC Cash Book)	9,292.86	
Balance as on 31.03.2026	**26,464.78**	

Pratibandhi Kalyan Kendra

General Secretary Treasurer

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B).Cash at Bank :-

(United Bank of India, HKL Branch)		
Savings Bank Account 0542010102557	2,56,723.71	
Savings Bank Account 0542010113591	5,714.36	
Savings Bank Account 0542010113592	28,307.54	
Savings Bank Account 0542010113593	2,923.81	
(United Bank of India, BBSR Branch)		
Savings Bank Account 0242010163741	5,943.11	
(Axis Bank Ltd., Pipulpati Branch) FCRA		
Savings Bank Account 918010008894677	1,03,797.50	
(State bank of India, NDM Branch) FCRA		
Savings Bank Account 00000040172246778	13,481.50	
(State Bank of India, Park Street Branch)		
Savings Bank Account 01100051129	3,485.67	
(Hooghly Dist. Central Co-op Bank Ltd.)		
Savings Bank Account 132050069160	1,89,899.87	
(Allahabad Bank , Chinsurah Branch)		
Savings Bank Account 8226	4,133.00	
Balance as on 31.03.2026	**6,14,410.07**	
Cheque in hand		
Grant & Other Receivable :-		**1,68,784.00**
Balance as per last year	2,46,284.00	
Less :- Realised during the year	77,500.00	
	1,68,784.00	
Add :- Provision during the year	-	
Balance as on 31.03.2026	**1,68,784.00**	
Sundry Debtors :-		**400.00**
Balance as per last year	400.00	
Less :- Realised during the year	-	
	400.00	
Add :- Provision during the year	-	
Balance as on 31.03.2026	**400.00**	
TDS :-		**5,624.00**
Balance as per last year:	**5,095.00**	
Less: Received during the year	5,095.00	
Add: Deducted during the year	5,624.00	

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SPARK & ASSOCIATES Chartered Accountants LLP Kolkata

PKK

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a centre for children with disabilities

Abinash Mukherjee Road, P.O. & Dist. Hooghly

Income & Expenditure Account

For the period from 1st April 2025 to 31st March 2026

			Unrestricted		
INCOME	Schedule	Restricted Fund	General Fund	Designated Fund	Total
Grant & Donations	8	16,46,700.00	10,01,512.00	1,39,063.00	27,87,275.00
Fees & Subscription	9	-	17,07,897.00	-	17,07,897.00
Other Income	10	12,968.00	4,66,594.00	-	4,79,562.00
TOTAL (A)		**16,59,668.00**	**31,76,003.00**	**1,39,063.00**	**49,74,734.00**
EXPENDITURE					
Programme Expenses	11	6,90,120.00	5,22,058.04	1,20,768.00	13,32,946.04
Employee Benefit Expenses	12	9,99,820.00	18,42,724.00	-	28,42,544.00
Administrative and General Expenses	13	66,334.00	6,34,056.00	-	7,00,390.00
Finance Costs	14	-	379.91	-	379.91
Depreciation & Amortisation Expenses			6,43,284.00		6,43,284.00
TOTAL (B)		**17,56,274.00**	**36,42,501.95**	**1,20,768.00**	**55,19,543.95**
Balance being deficit(-)/excess(+) of Income over Expenditure (A - B)		**- 96,606.00**	**-4,66,498.95**	**18,295.00 -**	**5,44,809.95**
Transfer to (-) / from (+) Restricted & Designated Fund		-			
Asha For Education Fund		- 83,474.00			
Children Welfare Fund		-		18,295.00	
Karuna Banerjee Memorial fund		-13,132.00		-	
Balance being Surplus (Deficit) carried to Respective Fund		**-96,606.00**	**-4,66,498.95**	**18,295.00 -**	**5,44,809.95**

Place :- Kolkata

Dated :- 17.07.2026

For SPARK & ASSOCIATES
Chartered Accountants LLP
(Firm Reg. No.005313C/C400311)

SPARK & ASSOCIATES Chartered Accountants LLP Kolkata

Manish Kr. Jha
Partner
M.No. 062444

Pratibandhi Kalyan Kendra

General Secretary

Treasurer

Schedule -8

GRANT & DONATION	Schedule	Restricted Fund	Unrestricted General Fund	Unrestricted Designated Fund	Total
A) Education - Inclusion - Guidance					
(For - Children with Deafness)					
Grant :					
Grant Received for Festival & Winter Garments/School shoes **(From DMEEO)**		1,47,700.00			1,47,700.00
Grant Received for Bio Tour **(From West Bengal Biodiversity Board)**		-			-
Grant Received **From "Asha For Education" - F. C**		14,99,000.00			14,99,000.00
Donation :					
PKK Children Welfare Fund :					
Donation received for Battery & other support **(From TTMWS)**				25,760.00	25,760.00
Donation received for Hearing Aids **(From TTMWS)**				50,000.00	50,000.00
Donation received for support to children (**From Haresh Ramchandra Shamdasani)**				15,000.00	15,000.00
					-
Donation received for miscellaneous support to children **(From Wellwishers)**				39,000.00	39,000.00
For Programme & Other Expenses :					
Donation received in Kind- Ex. Book/Pencil Box/Pencil set **(From Mrs. Srabani Sengupta)**				6,783.00	6,783.00
Donation received in Kind- Battery **(From Rup Adhikary)**				2,520.00	2,520.00
Donation received for Observance of Special Day			1,500.00		1,500.00
Donation received for Annual Sports **(Education Prog.)**			26,350.00		26,350.00
Donation received during celebration of Rakhi			23,150.00		23,150.00

Pratibandhi Kalyan Kendra

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Treasurer

SPARK & ASSOCIATES Kolkata Chartered Accountants LLP

B) Community Education & Resource Mobilisation (CERM)

Project Sponsorship **("World Hearing Day")**		1,84,200.00		1,84,200.00
Child Sponsorship Programme **(From Gayson & Co. Pvt. Ltd.)**		1,26,000.00		1,26,000.00
Child Sponsorship Programme **(From Inner Wheel club of Kolkata Hiland)**		24,000.00		24,000.00
Child Sponsorship Programme **(From SMSRC Foundation)**		36,000.00		36,000.00
Child Sponsorship Programme **(From individual wellwishers)**		2,66,000.00		2,66,000.00
Project with students of Shri Shikshayatan B.Ed College**(Students as agents of social change Prog.)**		41,812.00		41,812.00
Donation received for Workshop **(received from Anwesha Kolkata)**		3,000.00		3,000.00
General Donation **(Received from wellwishers)**		2,69,500.00		2,69,500.00
Total	**16,46,700.00**	**10,01,512.00**	**1,39,063.00**	**27,87,275.00**

Place :- Kolkata
Dated :- 17.07.2026

SPARK & ASSOCIATES
Kolkata
Chartered Accountants LLP

For SPARK & ASSOCIATES
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(Firm Reg. No.005313C/C400311)

Manish Kr. Jha
Partner
M.No. 062444

Pratibandhi Kalyan Kendra

General Secretary

Treasurer

Schedule -9

FEES & SUBSCRIPTIONS	Schedule	Restricted Fund	Unrestricted General Fund	Unrestricted Designated Fund	Total
A) Education - Inclusion - Guidance					
(For - Children with Deafness)					
Admission Fees			500.00		500.00
Monthly Contribution by parents (for Audiological support)			1,11,850.00		1,11,850.00
Annual Contribution by parents			18,200.00		18,200.00
Subscription for Saraswati Puja			53,657.00		53,657.00
Subscription for Excursion			11,200.00		11,200.00
B) Clinic & Guidance					
(Received against following Services offered)					
Children & Parents Guidance Programme			6,97,750.00		6,97,750.00
Audiological Assessment			2,87,700.00		2,87,700.00
Ongoing Audiology Service			51,800.00		51,800.00
Speech & Language Therapy/Training			2,65,000.00		2,65,000.00
E.N.T Consultation			21,300.00		21,300.00
Psychological Counselling & Therapy			1,44,300.00		1,44,300.00
Psychological Assessment			4,000.00		4,000.00
Family Day Celebration			12,220.00		12,220.00
Others			28,300.00		28,300.00
D) General Administration					
Membership Subscription			120.00		120.00
Total		-	**17,07,897.00**	-	**17,07,897.00**

Place :- Kolkata
Dated :- 17.07.2026

For SPARK & ASSOCIATES
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(Firm Reg. No.005313C/C400311)

SPARK & ASSOCIATES Chartered Accountants LLP Kolkata

Manish Kr. Jha
Partner
M.No. 062444

Pratibandhi Kalyan Kendra

General Secretary

Treasurer

Schedule -10

Other Income	Schedule	Restricted Fund	Unrestricted General Fund	Unrestricted Designated Fund	Total
A) Education - Inclusion - Guidance					
(For - Children with Deafness)					
Assistance to court case as Interpreter			500.00		500.00
Karuna Banerjee Memorial Fund					
Interest received from Fixed deposit		6,800.00			6,800.00
Royalti From M/s Thema		6,168.00			6,168.00
B) General Administration					
Interest on Bank Deposit (National Fund)			18,825.00		18,825.00
Interest on Bank Deposit (FC)			24,795.00		24,795.00
Interest on Investment (National Fund)			48,638.00		48,638.00
Rent for Infrastructure			2,07,000.00		2,07,000.00
Contribution of Staff towards token of Solidarity			4,100.00		4,100.00
Miscellaneous Income			1,56,386.00		1,56,386.00
Staff's contribution towards Gift Fund			6,350.00		6,350.00
Total		**12,968.00**	**4,66,594.00**	**-**	**4,79,562.00**

Place :- Kolkata
Dated :- 17.07.2026

For SPARK & ASSOCIATES
Chartered Accountants LLP
(Firm Reg. No.005313C/C400311)

SPARK & ASSOCIATES Chartered Accountants LLP Kolkata

Manish Kr. Jha
Partner
M.No. 062444

Pratibandhi Kalyan Kendra

General Secretary

Treasurer

Schedule - 11

Programme Expenses	Restricted Fund	Unrestricted General Fund	Unrestricted Designated Fund	Total
A) Education - Inclusion - Guidance				
(For - Children with Deafness)				
Expense out of Grant from DMEEO				
Purchase of Festival Garments	56,000.00			56,000.00
Purchase of School Shoes	35,700.00			35,700.00
Purchase of Winter Garments	56,000.00			56,000.00
Expense out of Grant from "Asha for education" (F.C)				
i) Programme Cost				
Annual Sports	5,270.00			5,270.00
Observance of Special Days	3,244.00			3,244.00
Parents Training/Workshop	9,094.00			9,094.00
Sensitisation/Awareness Programme	29,947.00			29,947.00
Teachers Training	26,858.00			26,858.00
Visit/Excursion	4,994.00			4,994.00
ii) Direct Support to Children/Families				
Food Support to families	96,000.00			96,000.00
Hearing Aids for early identified poor children	2,50,000.00			2,50,000.00
Critical technical support to cochlear implanted children	28,743.00			28,743.00
Travel support to poor children	32,170.00			32,170.00
Teaching Learning materials for poor children	30,000.00			30,000.00
Expense out of PKK Children Welfare Fund				
Free Distribution of Battery/Cord/Earmould/Hearing Aid Repair			50,919.00	50,919.00
Family Support			890.00	890.00
Support for Repairing of Hearing Aids / Ear Mould			12,685.00	12,685.00
Support to Children in Difficult situation for medical treatment & others			11,548.00	11,548.00
Puja Dress for vulnerable children			-	-
Free distribution of Pencil Box/ Pencil Set & Khata			6,783.00	6,783.00
Nutrition Programme for all children			17,723.00	17,723.00
Travelling Support to vulnerable children			20,220.00	20,220.00

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SPARK & ASSOCIATES Chartered Accountants LLP Kolkata

Expense out of Karuna Banerjee Memorial Fund			
Scholarship to Seven Girl Students	26,100.00		26,100.00
Other Expenses			
Development of Class Room		22,465.00	22,465.00
Excursion		23,065.00	23,065.00
Training of Special Educators/ Teaching Learning Material		1,505.00	1,505.00
Observance of Rabindra Jayanti & other Special days		3,555.00	3,555.00
Family Day Celebration at **Anwesha Kolkata**		1,200.00	1,200.00
Ongoing Audiological Management		51,800.00	51,800.00
Procurement of Battery & BTE Tube		425.00	425.00
Saraswati Puja		44,418.00	44,418.00
Annual Sports		27,088.00	27,088.00
B) Clinic & Guidance			
Children Welfare		1,89,025.00	1,89,025.00
Complementary Services		12,850.00	12,850.00
Support to vulnerable adults		4,900.00	4,900.00
Procurement of Accessories for Audiometry & Speech Therapy		1,680.00	1,680.00
Expenses of Family Day Celebration(Clinic)		21,936.00	21,936.00
Observance of World Hearing Health Day		712.00	712.00
Parents Guidance Programme(Exp) clinic		1,906.00	1,906.00
Teaching Aids		8,231.00	8,231.00
Therapeautic Material		700.00	700.00
Social Marketing		400.00	400.00

Pratibandhi Kalyan Kendra

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SPARK & ASSOCIATES Chartered Accountants LLP Kolkata

C) Community Education & Resource Mobilisation (CERM)				
Expenses of "**Students as Partners**" programme		8,470.00		8,470.00
Development of Sponsorship material for "**Golden Jubilee Celebration**" Programme		3,772.00		3,772.00
Development of **Website**		11,601.04		11,601.04
E) Other Programme :-				
Beautification & Gardening		3,800.00		3,800.00
Contribution to Social Initiative		2,000.00		2,000.00
Animal Welfare		51,611.00		51,611.00
Community Welfare		4,000.00		4,000.00
Workshop/ Training of Committee members of Anwesa Kolkata	-	2,469.00		2,469.00
Workshop on Old Age Problem		3,078.00		3,078.00
Expenses out of Gift Fund		13,396.00		13,396.00
Total	**6,90,120.00**	**5,22,058.04**	**1,20,768.00**	**13,32,946.04**

Place :- Kolkata
Dated :- 17.07.2026

For SPARK & ASSOCIATES
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SPARK & ASSOCIATES ★ Kolkata ★ Chartered Accountants LLP

Manish Kumar

Manish Kr. Jha
Partner
M.No. 062444

Pratibandhi Kalyan Kendra

General Secretary

Treasurer

Schedule - 12

Employee Benefit Expenses	Restricted Fund	Unrestricted General Fund	Unrestricted Designated Fund	Total
A) Education - Inclusion - Guidance				
(For - Children with Deafness)				
Expense out of Grant from "Asha for education" (F.C)				
Community Motivator Cum Resource Mobiliser	2,07,828.00			2,07,828.00
Inclusive Educator Facilitator	74,000.00			74,000.00
Parents & Child Support Coordinator	96,000.00			96,000.00
Special Educator	2,49,044.00			2,49,044.00
Trainee Educator	90,000.00			90,000.00
Accounts Assistant	1,20,948.00			1,20,948.00
Administrative Assistant	1,62,000.00			1,62,000.00
Expense out of Own Fund				
Puja Ex gratia		14,000.00		14,000.00
Provident Fund		14,572.00		14,572.00
B) Clinic & Guidance				
Salary & Honorarium		13,65,582.00		13,65,582.00
Stipend		1,40,000.00		1,40,000.00
Puja Ex gratia		14,000.00		14,000.00
Provident Fund		15,755.00		15,755.00
C) General Administration				
Salary & Allowance		2,07,756.00		2,07,756.00
Special Allowance		14,700.00		14,700.00
Stipend		8,000.00		8,000.00
Staff & Ex-Staff Welfare		9,192.00		9,192.00
Puja Ex gratia		15,000.00		15,000.00
Provident Fund		24,167.00		24,167.00
Total	**9,99,820.00**	**18,42,724.00**	-	**28,42,544.00**

Place :- Kolkata
Dated :- 17.07.2026

For SPARK & ASSOCIATES
Chartered Accountants LLP
(Firm Reg. No.005313C/C400311)

Manish Kr. Jha
Partner
M.No. 062444

SPARK & ASSOCIATES Kolkata Chartered Accountants LLP

Pratibandhi Kalyan Kendra
General Secretary
Treasurer

Schedule - 13

Administrative and General Expenses

	Restricted Fund	Unrestricted General Fund	Unrestricted Designated Fund	Total
A) Education - Inclusion - Guidance				
(For - Children with Deafness)				
Expense out of Grant from "Asha for education" (F.C)				
Cleaning & Maintenance	25,025.00			25,025.00
Electricity(F C)	18,000.00			18,000.00
Printing & Stationery	14,592.00			14,592.00
Travel Expenses	8,717.00			8,717.00
Expense out of Own Fund				
Cleaning & Maintenance		48,070.00		48,070.00
Hospitality		1,026.00		1,026.00
Maintenance of Building		2,500.00		2,500.00
Repair of School Bag		1,500.00		1,500.00
Municipal Tax		1,178.00		1,178.00
Periodicals & journals		3,219.00		3,219.00
Printing & Stationery		200.00		200.00
Repair & Maintenacne		6,589.00		6,589.00
Staff Training		900.00		900.00
Travel Expenses		512.00		512.00
Telephone		2,589.00		2,589.00
B) Clinic & Guidance				
Cleaning & Maintenance		17,440.00		17,440.00
Hospitality		115.00		115.00
Electricity		2,142.00		2,142.00
Printing & Stationery		5,852.00		5,852.00
Meeting Expenses		974.00		974.00
Maintenance of Building		5,105.00		5,105.00
Misc. Expenses		643.00		643.00
License Fee Under Clinical Est Act		1,000.00		1,000.00
Municipality Tax		2,612.00		2,612.00
Fire Safety License Fees		5,000.00		5,000.00
Trade License Fees		15,000.00		15,000.00
Renewal of Elevetors License		11,800.00		11,800.00
Repair & Maintenance		16,270.00		16,270.00
Travel Expenses		1,465.00		1,465.00

Pratibandhi Kalyan Kendra

General Secretary Treasurer

SPARK & ASSOCIATES Chartered Accountants LLP Kolkata

C) Community Education & Resource Mobilisation (CERM)		
Postage	530.00	530.00
Printing & Stationery	4,928.00	4,928.00
Telephone	13,387.00	13,387.00
Travel Expenses	3,117.00	3,117.00
D) R.C.I Approved Training Course - B.Ed & B.ASLP		
Travel Expenses	1,183.00	1,183.00
E) General Administration		
Audit Fees	19,200.00	19,200.00
Administration Charges of PF	8,826.00	8,826.00
Cleaning & Maintenance	69,283.00	69,283.00
Digital Signature Certificate	2,500.00	2,500.00
Electricity	66,793.00	66,793.00
General Expenses	21,497.00	21,497.00
Hospitality	2,527.00	2,527.00
Hospitality (FC)	1,277.00	1,277.00
Insurance (F.C)	11,139.00	11,139.00
Legal Expenses	283.00	283.00
Locker Rent	2,360.00	2,360.00
Maintenance of Building	62,427.00	62,427.00
Meeting Expenses	19,867.00	19,867.00
Misc. Expenses	10,850.00	10,850.00
Printing & Stationery	9,198.00	9,198.00

Pratibandhi Kalyan Kendra

General Secretary

Treasurer

SPARK & ASSOCIATES
Kolkata
Chartered Accountants LLP

Renewal of Society Registration		375.00		375.00
Renewal of Website		2,968.00		2,968.00
Repair & Maintenance		22,694.00		22,694.00
Repair & Maintenance of Computer		11,350.00		11,350.00
Repair of Biometric Machine		590.00		590.00
Repair/Maintenance of Vehicle		20,708.00		20,708.00
Repair of Grass Cutter Machine		12,391.00		12,391.00
Repair Of Cycle		1,510.00		1,510.00
Repair of Printer		4,700.00		4,700.00
Repair of Fan		600.00		600.00
Staff Welfare		7,784.00		7,784.00
Staff Farewell		42,615.00		42,615.00
Telephone		2,191.00		2,191.00
Transport Charges		270.00		270.00
Travel Expenses		18,437.00		18,437.00
Total	**66,334.00**	**6,34,056.00**	**-**	**7,00,390.00**

Place :- Kolkata
Dated :- 17.07.2026

For SPARK & ASSOCIATES
Chartered Accountants LLP
(Firm Reg. No.005313C/C400311)

SPARK & ASSOCIATES ★ Chartered Accountants LLP ★ Kolkata

Manish Kr. Jha
Partner
M.No. 062444

Pratibandhi Kalyan Kendra

General Secretary **Treasurer**

Schedule - 14 **Finance Costs**	Restricted Fund	Unrestricted General Fund	Designated Fund	Total
A) General Administration				
Bank Charges				379.91
a) National Fund		326.81		
b) Foreign Fund		53.10		
Total	-	**379.91**	-	**379.91**

Place :- Kolkata
Dated :- 17.07.2026

SPARK & ASSOCIATES ★ Chartered Accountants LLP ★ Kolkata

For SPARK & ASSOCIATES
Chartered Accountants LLP
(Firm Reg. No.005313C/C400311)

Manish Kr. Jha
Partner
M.No. 062444

Pratibandhi Kalyan Kendra

General Secretary **Treasurer**

Pratibandhi Kalyan Kendra

a centre for children with disabilities

Abinash Mukherjee Road, P.O. & Dist. Hooghly

Receipts & Payments Account (National Fund)

For the Period 1st April 2025 to 31st March 2026

Receipt	Amount Rs. P	Amount Rs. P	Payment	Amount Rs. P	Amount Rs. P
Opening Balance			**Programme Expenses**		
Cash in Hand		**24,479.92**			
Cash in Hand (General Cash Book)	24,128.92		**Education - Inclusion - Guidance**		
Cash in Hand (SSM Cash Book)	351.00		**(For - Children with Deafness)**		**1,47,475.00**
Cash at Bank		**5,86,880.42**	Procurement of Battery	22,260.00	
(United Bank of India, HKL Branch)			Procurement of BTE tube	1,400.00	
Savings Bank Account 0542010102557	3,79,823.49		Saraswati Puja	38,178.00	
Savings Bank Account 0542010113591	3,124.65		Teaching Learning Material	1,505.00	
Savings Bank Account 0542010113592	2,183.72		Development of Class room	32,424.00	
Savings Bank Account 0542010113593	2,923.81		Obervance of Special Day	3,555.00	
			Annual Sports (Education Prog.)	27,088.00	
(United Bank of India, BBSR Branch)			Excursion	21,065.00	
Savings Bank Account 0242010163741	5,793.11				
(State Bank of India, Park Street Branch)			**Expenses out of Karuna Banerjee Memorial Fund**		**26,100.00**
Savings Bank Account 01100051129	3,485.67		Scholarship to Girls Students	26,100.00	
			Children Wefare :-		**89,035.00**
(Hooghly Dist. Central Co-op Bank Ltd.)					
Savings Bank Account 132050069160	1,85,412.97		**(Out of PKK Children Welfare Fund)**		
(Allahabad Bank , Chinsurah Branch)			Support for Battery/Cord/Earmould/Hearing Aid Rep	12,685.00	
Savings Bank Account 8226	4,133.00		Free Distribution of Battery/ Ear mould/Hearing Aid Repair etc.	26,194.00	
Grant & Donation :-		**15,69,785.00**	Support to Children in difficult situation	3,000.00	
Grant Received for Festival Garments/Winter Garments/School shoes **(From DMEEO)**	1,47,700.00		Nutrition Programme for children	17,498.00	
Donation General (National)	2,69,500.00		Travel Support	20,220.00	
Donation received during celebration of Rakhi	23,150.00		Family Support	890.00	
Donation for Children Welfare Fund	79,760.00		Medical Intervention of poor Children	8,548.00	

Pratibandhi Kalyan Kendra

General Secretary Treasurer

SPARK & ASSOCIATES Chartered Accountants LLP Kolkata

Receipt	Amount Rs. P	Amount Rs. P	Payment	Amount Rs. P	Amount Rs. P
TTMWS Fund for Hearing Aid	50,000.00				
Donation received from TTMWS for Air Conditioner	65,854.00		**(Out of Grant from DMEEO)**		**1,47,700.00**
Donation For Workshop with Members of Anwesha	3,000.00		Purchase of Festival Garments/School Shoes/ Winter Garments	1,47,700.00	
Donation received for Development of Class Room	9,959.00				
Project sponsorship "World Hearing Day "	1,84,200.00		**Clinic & Guidance:**		**27,403.00**
Donation for Child Sponsorship Programme	4,52,000.00		Parents Guidance Programme	1,906.00	
Donation (Students as agent of social change)	41,812.00		Expenses of Family Day Celebration	13,774.00	
Donation towards "Ashis Sengupta Memorial Fund"	1,00,000.00		Observance of World Hearing Health Day	712.00	
Dr. Barid Baran Mandal Memorial Fund	1,15,000.00		Procurement of Audio Assessment Materials	2,380.00	
Donation For Observance of Special Days	1,500.00		Teaching Aids	8,231.00	
Donation (Sports)	26,350.00		Social Marketing	400.00	
			Community Education & Resource Mobilisation (CERM)		**19,753.04**
FEES & SUBSCRIPTIONS		**14,46,922.00**			
Admission Fees	500.00		Expenses of Students as Partners	4,380.00	
Contribution for Audiological support by parents	1,11,850.00		Development of Website	11,601.04	
Annual Contribution by parents	18,200.00		Development of Brochure	3,772.00	
Subscription for Excursion	11,200.00				
Contribution by parents for Guidance Prog.	5,50,350.00		**Other Programme :-**		**79,695.00**
Contribution for Audiological Services	5,02,475.00		Animal Welfare	50,952.00	
Contribution for Psychological Services	1,37,800.00		Expenses out of Gift Fund	13,396.00	
Contribution for ENT Services	15,450.00		Workshop On Old Age Problem	3,078.00	
Subscription for Saraswati Puja from Students/Staffs & well wishers	52,307.00		Beautification & Gardening	3,800.00	
Fees AgainstParents Guidance Programme	6,400.00		Contribution to Social Initiative	2,000.00	
Registration for Clinical Services	28,050.00		Workshop with Committee Members of Anwesha Kolkata	2,469.00	
Membership Subscription	120.00		Community Welfare (General)	4,000.00	
Registration Fee for Family Day celebration	12,220.00		**Employee Benefit Expenses**		
Other Income		**2,18,119.00**	**Education - Inclusion - Guidance**		**29,135.00**
			(For - Children with Deafness)		
Interest on Bank Deposit	18,825.00		Provident Fund	15,135.00	
Royalti From M/s Thema	6,168.00		Puja Exgratia	14,000.00	
Miscellaneous Income	1,56,111.00				

Pratibandhi Kalyan Kendra

General Secretary Treasurer

SPARK & ASSOCIATES Chartered Accountants LLP Kolkata

Receipt	Amount Rs. P	Amount Rs. P	Payment	Amount Rs. P	Amount Rs. P
Contribution of staff members towards token of solidarity	4,100.00				
Contribution towards Gift Fund	4,340.00		**Community Education & Resource Mobilisation (CERM)**		
Interest on Karuna Banerjee Memorial Fund	6,800.00				**10,260.00**
Assistance to Court case as Interpretor	500.00		Provident Fund	10,260.00	
House Rent	21,000.00				
Interest on TDS	275.00		**Clinic & Guidance:**		**14,54,353.00**
Loans & Advances		**1,54,000.00**	Salary & Stipend	8,30,395.00	
Advance From Joy Foundation & Research Institute	1,54,000.00		Honorarium	5,95,350.00	
			Provident Fund	14,608.00	
Other Liabilities		**6,85,297.00**	Puja exgratia	14,000.00	
Deposit Money (Hearing Aid Bank)	17,020.00		**General Administration**		**2,60,577.00**
Advance for Sale of Land	5,50,000.00		Salary & Allowance	2,24,346.00	
Advance for sale of Mehogini Tree	80,000.00		Puja exgratia	15,000.00	
Profession Tax	5,960.00		Provident Fund	12,039.00	
Providend Fund (Employees Contribution)	31,025.00		Staff & Ex-Staff Welfare	9,192.00	
Providend Fund (Institution)	1,292.00				
Current Assets		**3,57,904.00**	**Administrative and General Expenses**		
Grants & other Receivables	77,500.00		**Education - Inclusion - Guidance**		
Sundry Receivables	1,050.00		**(For children with Deafness)**		**67,668.00**
Loans & Advance (Asset)	2,74,259.00				
TDS Deducted	5,095.00		Cleaning & Maintenance	47,970.00	
			Electricity	-	
			Hospitality	1,026.00	
			Municipality Tax	1,178.00	
			Periodical & journal	3,219.00	
			Maintenance of Building	2,500.00	
			Printing & Stationary	200.00	
			Repair & Maintenacne	6,339.00	
			Repair of School Bag	1,500.00	
			Telephone	2,589.00	
			Travelling Expenses	247.00	
			Staff Training	900.00	

Pratibandhi Kalyan Kendra

General Secretary

Treasurer

SPARK & ASSOCIATES Chartered Accountants LLP Kolkata

Receipt	Amount Rs. P	Amount Rs. P	Payment	Amount Rs. P	Amount Rs. P
			Community Education & Resource Mobilisation (CERM)		**21,962.00**
			Postage	530.00	
			Printing & Stationary	4,928.00	
			Telephone	13,387.00	
			Travelling Expenses	3,117.00	
			Clinic & Guidance:		**85,418.00**
			Hospitality	115.00	
			Meeting Expenses	974.00	
			Printing & Stationary	5,852.00	
			Travel Expenses	1,465.00	
			Cleaning & Maintenance	17,440.00	
			Municipality Tax	2,612.00	
			Misc. Expenses	643.00	
			AMC of Elevetors	11,800.00	
			Repair & Maintenance	16,270.00	
			Maintenance of Building	5,105.00	
			Electricity	2,142.00	
			Fire Safety License Fees	5,000.00	
			License Fees Under Clinical Est. Act	1,000.00	
			Trade License Fees	15,000.00	
			R.C.I Approved Training Course- B.ASLP & B.ED		**1,183.00**
			Travel Expenses	1,183.00	
			General Administration		**4,20,191.00**
			Administration Charges of PF	8,170.00	
			Cleaning & Maintenance	68,868.00	
			Documentation	-	
			Electricity	66,793.00	
			General Expenses	21,497.00	
			Hospitality	2,527.00	
			Token of Solidarity	10,000.00	
			Legal Expenses	283.00	
			Locker Rent	2,360.00	
			Maintenance of Building	62,109.00	
			Meeting Expenses	19,867.00	
			Misc. expenses	850.00	

Pratibandhi Kalyan Kendra

General Secretary Treasurer

SPARK & ASSOCIATES Chartered Accountants LLP Kolkata

Receipt	Amount Rs. P	Amount Rs. P	Payment	Amount Rs. P	Amount Rs. P
			Printing & Stationary	9,198.00	
			Renewal of socity Registration	375.00	
			Renewal of website	2,968.00	
			Repair & Maintenance of computer / Laptop /	16,050.00	
			Repair & Maintenance	22,104.00	
			Repair of Vehicle & Cycle	22,218.00	
			Repair of Biometric Machine	590.00	
			Repair of Brush Cutter	12,391.00	
			Repair of Fan	600.00	
			Staff Farewell	42,615.00	
			Staff Welfare	7,057.00	
			Telephone	2,191.00	
			Transport Charges(Gen)	270.00	
			Travelling Expenses (Gen)	18,240.00	
			Finance Cost		**326.81**
			General Administration		
			Bank Charges	326.81	
			Unsecured Loans		**47,406.00**
			Loan From HBMSSL	3,503.00	
			Loan From Joy Foundation & Research Institute	43,000.00	
			Loan from Members & Parents	903.00	
			Purchase of Assets		**1,83,544.00**
			Aquaguard	13,749.00	
			Building	16,500.00	
			Building (Out of Ashis Sengupta Memorial Fund)	41,116.00	
			Books	751.00	
			CCTV Camera	36,945.00	
			Air Conditioner (TTMWS)	66,177.00	
			Software	7,500.00	
			weighing M/c	806.00	
			Outstanding & Current Liabilities		**8,91,737.50**
			Outstanding Liabilities	5,16,865.50	
			PKK Staff Benefit Fund	11,835.00	
			Repayment of advance from Joy Foundation & Resear	1,89,000.00	
			Profession Tax	12,400.00	
			Provident Fund (Employee's)	52,042.00	
			Advance For Sale of Mehogini Tree	80,000.00	

Pratibandhi Kalyan Kendra

General Secretary

Treasurer

SPARK & ASSOCIATES Chartered Accountants LLP Kolkata

Receipt	Amount Rs. P	Amount Rs. P	Payment	Amount Rs. P	Amount Rs. P
			Deposit Money(H Aid Bank)	20,540.00	
			Sundry Creditors	9,055.00	
			Current Assets		**5,18,162.00**
			Loans & Advance (Asset)	4,18,032.00	
			Investment	1,00,000.00	
			TDS Deducted	130.00	
			Closing Balance :-		
			Cash in Hand :-		**17,171.92**
			Cash in Hand (General Cash Book)	16,820.92	
			Cash in Hand (SSM Cash Book)	351.00	
			Cash at Bank :-		**4,97,131.07**
			(United Bank of India, HKL Branch)		
			Savings Bank Account 0542010102557	2,56,723.71	
			Savings Bank Account 0542010113591	5,714.36	
			Savings Bank Account 0542010113592	28,307.54	
			Savings Bank Account 0542010113593	2,923.81	
			(United Bank of India, BBSR Branch)		
			Savings Bank Account 0242010163741	5,943.11	
			(State Bank of India, Park Street Branch)		
			Savings Bank Account 01100051129	3,485.67	
			(Hooghly Dist. Central Co-op Bank Ltd.)		
			Savings Bank Account 132050069160	1,89,899.87	
			(Allahabad Bank , Chinsurah Branch)		
			Savings Bank Account 8226	4,133.00	
		50,43,387.34			**50,43,387.34**

Place :- Kolkata
Dated :- 17.07.2026

Pratibandhi Kalyan Kendra

General Secretary

Treasurer

SPARK & ASSOCIATES ★ Chartered Accountants LLP ★ Kolkata

For SPARK & ASSOCIATES
Chartered Accountants LLP
(Firm Reg. No.005313C/C400311)

Manish Kr. Jha
Partner
M.No. 062444

Pratibandhi Kalyan Kendra

a centre for children with disabilities

Abinash Mukherjee Road, P.O. & Dist. Hooghly

Receipts & Payments Account of Foreign Contribution

For the Period 1st April 2025 to 31st March 2026

Receipt	Amount Rs. P	Amount Rs. P	Payment	Amount Rs. P	Amount Rs. P
Opening FCRA Balance :-			**Expenses out of Grant from Asha for Education:**		
Cash in Hand		14,332.86	**A) Programme Expenses :**		**7,96,279.00**
			Annual Sports	5,270.00	
Opening FCRA Bank Balance			Observance of special days	3,244.00	
(Axis Bank Ltd. , Chinsurah Branch)			Parents Training/Workshop	9,094.00	
Savings Bank Account 918010008894677		49,726.50	Sensitisation/Awareness Prgramme	29,947.00	
(State bank of India, NDM Branch)			Teachers Training	26,858.00	
Savings Bank Account 00000040172246778		2,68,733.60	Visit/Excursion	4,994.00	
			Programme Salary	7,16,872.00	
Investment					
(Opening Balance)		3,48,673.30	**B) Direct support to Children & Families :**		**4,36,913.00**
			Critical Technical support for cochlear implanted children	28,743.00	
Grant Received from Asha for Education		14,99,000.00	Food Support to poor families	96,000.00	
			Hearing Aids for early identified poor children	2,50,000.00	
Interest on Bank Deposit		24,795.00	TLM for poor children	30,000.00	
			Travel support to poor children	32,170.00	
			C) Administrative Expenses:		**3,49,282.00**
			Cleaning & Maintenance	25,025.00	
			Electricity	18,000.00	
			Printing & Stationary	14,592.00	
			Travel Expenses	8,717.00	
			Salary	2,82,948.00	

Pratibandhi Kalyan Kendra

General Secretary Treasurer

SPARK & ASSOCIATES Chartered Accountants LLP Kolkata

Receipt	Amount Rs. P	Amount Rs. P	Payment	Amount Rs. P	Amount Rs. P
			D) Capital Expenses		1,10,640.00
			Covered Shade in open courtyard of Building	1,10,640.00	
			Expenses out of Own Fund:		
			Administrative Expenses:		**12,416.00**
			Insurance	11,139.00	
			Hospitality	1,277.00	
			Finance Cost:		**53.10**
			Bank Charges	53.10	
			Outstanding Liability		**24,433.00**
			Investment		**3,48,673.30**
			(Closing Balance)		
			Closing FCRA Cash Balance		
			Cash in Hand		**9,292.86**
			Closing FCRA Bank Balance		**1,17,279.00**
			(Axis Bank Ltd. , Chinsurah Branch)		
			Savings Bank Account 918010008894677	1,03,797.50	
			(State bank of India, NDM Branch)		
			Savings Bank Account 00000040172246778	13,481.50	
		22,05,261.26			**22,05,261.26**

Place :- Kolkata
Dated :- 17.07.2026

Pratibandhi Kalyan Kendra

General Secretary

Treasurer

SPARK & ASSOCIATES Kolkata Chartered Accountants LLP

For SPARK & ASSOCIATES
Chartered Accountants LLP
(Firm Reg. No.005313C/C400311)

Manish Kr. Jha
Partner
M.No. 062444

Sl. No.	Description	Rate of Depreciation	Balance as on 01.04.2025	Purchase During the year	In Kind Donation	Month of Addition	Total	Depreciation During the year	Balance as on 31.03.2026
	B. ED & BASLP College								
1	BOOKS (B. Ed)	40%	284.00				284.00	114.00	170.00
2	CCTV CAMERA (BASLP)	15%	22,076.00				22,076.00	3,311.00	18,765.00
3	BOOKS (BASLP))	40%	-				-	-	-
4	BOOKS & EQUIPMENT	40%	904.00				904.00	362.00	542.00
5	COMPUTER (BALSP)	40%	400.00				400.00	160.00	240.00
6	AUDIOLOGICAL EQUIPMENT (BASLP)	15%	36,631.00				36,631.00	5,495.00	31,136.00
7	FURNITURE & FIXTURE -(BASLP)	15%	46,401.00				46,401.00	6,960.00	39,441.00
8	FURNITURE & FIXTURE - B ED	15%	3,061.00				3,061.00	459.00	2,602.00
9	PROJECTOR SCREEN (BASLP)	15%	1,000.00				1,000.00	150.00	850.00
10	WATER PURIFIER	15%	3,106.00				3,106.00	466.00	2,640.00
11	WHITE BOARD (BASLP)	15%	864.00				864.00	130.00	734.00
12	SPEECH & LANGUAGE TOOLS	15%	3,349.00				3,349.00	502.00	2,847.00
13	SPEAKER (BASLP)	15%	3,142.00				3,142.00	471.00	2,671.00
14	DIGITAL PROJECTOR (BASLP)	15%	10,307.00				10,307.00	1,546.00	8,761.00
	IT PROJECT ASSETS						-		
15	UPS	15%	789.12				789.12	118.00	671.12
16	FURNITURE & FIXTURE	10%	2,634.75				2,634.75	263.00	2,371.75
17	PRINTER	15%	1,011.19				1,011.19	152.00	859.19
18	SCANER	15%	167.33				167.33	25.00	142.33
	ITC PROJECT ASSETS						-		
19	FABRICATION OF KIOSK (1)	15%	6,019.60				6,019.60	903.00	5,116.60
20	FABRICATION OF KIOSK (2)	15%	4,550.05				4,550.05	683.00	3,867.05
21	MACHINARIES KIOSK (1)	15%	540.50				540.50	81.00	459.50
22	MACHINARIES KIOSK (2)	15%	1,164.60				1,164.60	175.00	989.60
23	MISC EQUIPMENT KIOSK (1)	15%	422.35				422.35	63.00	359.35
24	MISC EQUIPMENT KIOSK (2)	15%	218.45				218.45	33.00	185.45
25	MACHINARIES & EQUIPMENT	15%	235.35				235.35	35.00	200.35
26	FABRICATION OF KIOSK (3)	15%	5,494.00				5,494.00	824.00	4,670.00
27	PURCHASE MACHINARY/EQUIPMENT	15%	1,751.00				1,751.00	263.00	1,488.00

Pratibandhi Kalyan Kendra

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SPARK & ASSOCIATES Chartered Accountants LLP Kolkata

Sl. No.	Description	Rate of Depreciation	Balance as on 01.04.2025	Purchase During the year	In Kind Donation	Month of Addition	Total	Depreciation During the year	Balance as on 31.03.2026
	SARVA SHIKSHA MISSION						-		
28	OTOWAVE 102-4 TYMPANA AUDIOMETER	15%	50,607.00				50,607.00	7,591.00	43,016.00
	(2 NOS @ Rs. 1,92,400/= Each)						-		
29	PURE TONE AUDIOMETER (1 NO)	15%	5,033.00				5,033.00	755.00	4,278.00
30	AUTOSCOPE (2 NOS)	15%	214.00				214.00	32.00	182.00
31	LAPTOP COMPUTER (1 NO)	40%	7.00				7.00	3.00	4.00
	(AXIS BANK FOUNDATION ASSETS)						-		
32	AIR CONDITIONER	15%	5,941.00				5,941.00	891.00	5,050.00
	AUDIOLOGICAL EQUIPMEMT :-						-		
33	MADSON ZODIAC 901 IMPEDANCE AUDIOMETER	15%	67,825.00				67,825.00	10,174.00	57,651.00
34	MADSON ITERA - II PURETONE AUDIOMETER	15%	54,003.00				54,003.00	8,100.00	45,903.00
35	AURICAL HIT	15%	69,807.45				69,807.45	10,471.00	59,336.45
36	LAPTOP	40%	11.00				11.00	4.00	7.00
37	PRINTER	40%	10.00				10.00	4.00	6.00
38	ACQUISTIC TREATMENT OF SPEECH ROOM	10%	25,700.00				25,700.00	2,570.00	23,130.00
39	SOUND LEVEL METER	15%	671.00				671.00	101.00	570.00
40	FURNITURE & FIXTURE	15%	962.00				962.00	144.00	818.00
41	VCR & SPEAKER	15%	1,300.00				1,300.00	195.00	1,105.00
	GENERAL								
42	AIR BLOWER	15%	1,710.00				1,710.00	257.00	1,453.00
43	AQAGUARD	15%	889.00	13,749.00		Aug-25	14,638.00	2,196.00	12,442.00
44	AUDIOLOGICAL EQUIPMENT	15%	15,286.08				15,286.08	2,293.00	12,993.08
45	BIOMATRIC ATTENDANCE MACHINE	15%	8,595.00				8,595.00	1,289.00	7,306.00
46	BOOKS	40%	3,349.00	375.00		Dec-25	4,100.00	1,490.00	2,610.00
				376.00		Feb-26			
47	BOSCH AQUATAK 125 PRESSURE WASHER	15%	7.529.00				7.529.00	1,129.00	6,400.00
48	BRUSH CUTTER MACHINE	15%	8,713.00				8,713.00	1,307.00	7,406.00
49	BUILDING(ASMF)	10%	-	91,116.00		Jun-25	91,116.00	9,112.00	82,004.00
	BUILDING	10%	4,55,819.56	16,500.00		Jul-25	4,72,319.56	47,232.00	4,25,087.56
50	CAKE OVAN	15%	1,051.00				1,051.00	158.00	893.00
51	CAMERA	15%	13,386.00				13,386.00	2,008.00	11,378.00
52	CARPET	15%	144.58				144.58	22.00	122.58
53	CCTV CAMERA	15%	8,843.00	36,945.00		May-25	45,788.00	6,868.00	38,920.00
54	CLOCK	60%	421.00				421.00	126.00	295.00
55	COLOR PRINTER EPSON ECOTANK L3211	40%	4,607.00				4,607.00	1,843.00	2,764.00

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56	COMPUTER	40%	10,383.22				10,383.22	4,153.00	6,230.22
57	CYCLE	15%	5.90				5.90	1.00	4.90
58	DIGITAL PROJECTOR	15%	4,062.00				4,062.00	609.00	3,453.00
59	DIGITAL STOP WATCH	15%	146.00				146.00	22.00	124.00
60	DVD WRITER	15%	128.90				128.90	19.00	109.90
61	EARMOULD EQUIPMENT	15%	1,210.05				1,210.05	182.00	1,028.05
62	EDUCATIONAL EQUIPMENT	15%	2,450.52				2,450.52	368.00	2,082.52
63	EPABX	15%	633.57				633.57	95.00	538.57
64	FAX	15%	139.38				139.38	21.00	118.38
65	FIRE EXTINGUISHER	15%	2,627.72				2,627.72	394.00	2,233.72
66	FURNITURE & FIXTURE	10%	17,362.22				17,362.22	1,736.00	15,626.22
67	FURNITURE & FIXTURE (CLINIC))	10%	12,037.00				12,037.00	1,204.00	10,833.00
68	FURNITURE & FIXTURE (CRY)	10%	232.85				232.85	23.00	209.85
69	INVERTER	15%	23,229.00				23,229.00	3,484.00	19,745.00
70	LAND		34,72,681.43				34,72,681.43	-	34,72,681.43
71	MIRROR	15%	84.00				84.00	13.00	71.00
72	MOBILE HAND SET	15%	26,425.00				26,425.00	3,964.00	22,461.00
73	MODEM	15%	775.04				775.04	116.00	659.04
74	MONITOR	40%	34.00				34.00	14.00	20.00
75	MOTORBYKE	15%	1,749.12				1,749.12	262.00	1,487.12
76	OCCUPATIONAL THERAPY MATERIALS	15%	259.75				259.75	39.00	220.75
77	OFFICE EQUIPMENT	15%	1,925.26				1,925.26	289.00	1,636.26
78	PLANT & MACHINARY (ARUNIMA)	15%	910.91				910.91	137.00	773.91
79	PSYCHOLOGICAL TEST MATERIALS	15%	39.16				39.16	6.00	33.16
80	PHYSIOTHERAPY EQUIPMENT	15%	396.00				396.00	59.00	337.00
81	SCANER	40%	30.12				30.12	12.00	18.12
82	SEWING MACHINE	15%	992.93				992.93	149.00	843.93
83	SOFTWARE	40%	16,506.08	7,500.00		Aug-25	24,006.08	9,602.00	14,404.08
84	SPORTS EQUIPMENT	15%	134.07				134.07	20.00	114.07
85	TELEVISION SET	40%	7,199.00				7,199.00	2,880.00	4,319.00
86	VACCUM CLEANER	15%	1,019.00				1,019.00	153.00	866.00
87	VEHICLE	15%	26,602.45				26,602.45	3,990.00	22,612.45
88	WALL FAN	15%	2,606.00				2,606.00	391.00	2,215.00
	WEIGHING M/C	15%	-	806.00		Jul-26	806.00	121.00	685.00
89	XEROX MACHINE	15%	6,456.55				6,456.55	968.00	5,488.55

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Sl. No.	Description	Rate of Depreciation	Balance as on 01.04.2025	Purchase During the year	In Kind Donation	Month of Addition	Total	Depreciation During the year	Balance as on 31.03.2026
	IFB PROJECT ASSETS								
90	DESKTOP COMPUTER WITH UPS	40%	10,946.00				10,946.00	4,378.00	6,568.00
91	LAPTOP	40%	12,436.00				12,436.00	4,974.00	7,462.00
92	FLOOR CARPET	15%	4,780.00				4,780.00	717.00	4,063.00
93	FURNITURE & FIXTURE	10%	12,466.00				12,466.00	1,247.00	11,219.00
94	OUTDOOR PLAYING EQUIPMENT	15%	3,138.00				3,138.00	471.00	2,667.00
95	PRINTER	40%	3,380.00				3,380.00	1,352.00	2,028.00
96	PROJECTOR WITH SCREEN	15%	21,350.00				21,350.00	3,203.00	18,147.00
97	PUBLIC ADDRESS SYSTEM	15%	15,065.00				15,065.00	2,260.00	12,805.00
98	SENSORY INTEGRATION THERAPY TOOLS	15%	5,472.00				5,472.00	821.00	4,651.00
99	TEACHING LEARNING MATERIALS	100%	-				-	-	-
	L.I.C GOLDEN JUBILEE FOUNDATION ASSET								
100	INTERACOUSTIC AT 235 IMPEDANCE AUDIOMETER WITH PRINTER	15%	3,15,665.00				3,15,665.00	47,350.00	2,68,315.00
101	CYCLOPES BALNCE EYE VNG WITH LAPTOP & MONITOR	15%	6,01,658.00				6,01,658.00	90,249.00	5,11,409.00
102	MED RX AVANT REM SPEECH+BINAURAL	15%	2,93,205.00				2,93,205.00	43,981.00	2,49,224.00
103	VIVOSONIC V500 ABR+ASSR+OAE+ECOCH G WITH LAPTOP	15%	10,73,809.00				10,73,809.00	1,61,071.00	9,12,738.00
	ASSET OUT OF TTMWS FUND								
104	Air Conditioner	15%	-	66,177.00		Mar-26	66,177.00	4,963.00	61,214.00
	Sub Total		**69,83,802.16**	**2,33,544.00**	-		**72,17,346.16**	**5,44,642.00**	**66,72,704.16**

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SPARK & ASSOCIATES Chartered Accountants LLP Kolkata

Sl. No.	Description	Rate of Depreciation	Balance as on 01.04.2025	Purchase During the year	In Kind Donation	Month of Addition	Total	Depreciation During the year	Balance as on 31.03.2026
	In the books of F C								
105	PRINTER	40%	29.74				29.74	12.00	17.74
106	WEB CAMERA	15%	402.00				402.00	60.00	342.00
	ASHA FOR EDUCATION PROJECT ASSETS								
107	75" INTERACTIVE DIGITAL PANEL	40%	90,624.00				90,624.00	18,125.00	72,499.00
108	COMPUTER	40%	62,558.00				62,558.00	12,512.00	50,046.00
109	BUILDING	10%	-	1,10,640.00		Jun-25	1,10,640.00	11,064.00	99,576.00
	BBSR ACTION AID PROJECT ASSETS						-		
110	MOPED	15%	749.87				749.87	112.00	637.87
111	MOTORBYKE	15%	3,595.17				3,595.17	539.00	3,056.17
112	CYCLE	15%	326.59				326.59	49.00	277.59
113	FLOOR MAT	15%	238.49				238.49	36.00	202.49
114	PHYSIOTHERAPY EQUIPMENT	15%	803.76				803.76	121.00	682.76
115	COMPUTER	40%	2.69				2.69	1.00	1.69
116	PRINTER	40%	14.57				14.57	6.00	8.57
117	UPS	40%	1.09				1.09	-	1.09
118	CAMERA	15%	951.20				951.20	143.00	808.20
119	FURNITURE & FIXTURE	10%	4,891.02				4,891.02	489.00	4,402.02
120	MUSICAL EQUIPMENT	15%	209.07				209.07	31.00	178.07
121	WHITE BOARD	15%	93.32				93.32	14.00	79.32
122	WATER PURIFIER	15%	234.69				234.69	35.00	199.69
123	AIR CONDITIONER	15%	1,084.72				1,084.72	163.00	921.72
	JAPAN CONSULATE ASSETS						-		
124	CD WRITER	15%	31.24				31.24	5.00	26.24
125	FAST BINDING MACHINE	15%	2,083.12				2,083.12	312.00	1,771.12
126	FURNITURE & FIXTURE	10%	1,153.67				1,153.67	115.00	1,038.67
127	LANGUAGE SOFTWARE	40%	0.01				0.01	-	0.01
128	OFFSET PRINTING MACHINE	15%	6,421.13				6,421.13	963.00	5,458.13
129	PRINTER	40%	3.94				3.94	2.00	1.94
130	SCANER	40%	11.81				11.81	5.00	6.81
131	UPS	40%	2.70				2.70	1.00	1.70
132	LAMINATION MACHINE	15%	264.03				264.03	40.00	224.03
133	PHOTOCOPIER	15%	1,755.70				1,755.70	263.00	1,492.70
134	SPRIAL BINDING MACHINE	15%	175.57				175.57	26.00	149.57
135	BUILDING	10%	3,13,907.57				3,13,907.57	31,391.00	2,82,516.57

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Sl. No.	Description	Rate of Depreciation	Balance as on 01.04.2025	Purchase During the year	In Kind Donation	Month of Addition	Total	Depreciation During the year	Balance as on 31.03.2026
	GERMAN CONSULATE ASSETS						-		
136	FURNITURE & FIXTURE	10%	1,881.52				1,881.52	188.00	1,693.52
137	PRINTER	40%	3.97				3.97	2.00	1.97
138	SEWING MACHINE	15%	746.36				746.36	112.00	634.36
139	UPS	40%	0.62				0.62	-	0.62
140	HEARING INSTRUMENT PROGRAMMER	15%	763.22				763.22	114.00	649.22
141	MICROSCOPE	15%	1,259.65				1,259.65	189.00	1,070.65
142	U V MACHINE WITH ACCESSORIES	15%	2,167.15				2,167.15	325.00	1,842.15
143	WAX DIPPING DEVICE WITH THERMO	15%	151.40				151.40	23.00	128.40
144	GELOMAT WITH ACCESSORIES	15%	391.76				391.76	59.00	332.76
145	SOLDERING STATION	15%	460.63				460.63	69.00	391.63
146	BUFFERING CUM GRINDING MOTOR	15%	60.42				60.42	9.00	51.42
147	DRILLING MACHINE	15%	1,217.03				1,217.03	183.00	1,034.03
	Own Fund (FC)								
148	FURNITURE & FIXTURE - B ED (FC)	10%	8,446.00				8,446.00	845.00	7,601.00
149	COMPUTER (FC) In Kind Donation	40%	79.00				79.00	32.00	47.00
	ABF Fund (FC)								
150	COMPUTER (FC)	40%	46.00				46.00	18.00	28.00
151	MOTORBYKE (FC)	15%	11,818.00				11,818.00	1,773.00	10,045.00
	IOM PROJECT ASSETS						-		
152	FURNITURE & FIXTURE	10%	339.10				339.10	34.00	305.10
153	MACHINARY	15%	2,041.60				2,041.60	306.00	1,735.60
	ABILITY PROJECT						-		
	INFRASTRUCTURE & EQUIPMENT						-		
154	AUDIOMETER	15%	3,275.00				3,275.00	491.00	2,784.00
155	HIPRO	15%	1,488.00				1,488.00	223.00	1,265.00
156	FURNITURE & FIXTURE	10%	1,840.55				1,840.55	184.00	1,656.55
	ACTION AID RESERVE PROJECT						-		
157	BERA AUDIOLOGICAL EQUIPMENT	15%	92,776.00				92,776.00	13,916.00	78,860.00
158	INSTRUMENT FOR CREATING BARRIER	15%	17,171.00				17,171.00	2,576.00	14,595.00
	FREE EVIIRONMENT						-		
	Sub Total		**6,41,044.46**	**1,10,640.00**	**-**		**7,51,684.46**	**98,306.00**	**6,53,378.46**
	SARVA SHIKSHA MISSION								
159	CAMERA	15%	1,362.00				1,362.00	204.00	1,158.00
160	EARMOULD EQUIPMENT	15%	882.00				882.00	132.00	750.00
							-		
	Sub Total		**2,244.00**				**2,244.00**	**336.00**	**1,908.00**
	Grand Total		**76,27,090.62**	**3,44,184.00**	**-**		**79,71,274.62**	**6,43,284.00**	**73,27,990.62**

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