Audit Report on the Annual Accounts
of the Accountant General Office Recreation Club (AGORC)
for the
Financial Year (FY) 2024-25 , FY 2025-26 &FY 2026-27 (up to 03.07.2026)

1. Introduction

As per the orders of the Competent Authority dated 06.07.2026 , the audit of the **Annual Accounts of the Accountant General Office Recreation Club (AGORC) [hereinafter referred to as Club]for the Financial Year (FY) 2024-25 , FY 2025-26 & FY 2026-27 (up to 03 July 2026)** was taken up during the period 07.07.2026 to 06.08.2026. The Accounts Audit was based on the examination of the relevant records and supporting documents furnished by the Accountant General Office Recreation Club (AGORC) for verification.

2. Objective and Scope of the Accounts Audit

The main objective of the Accounts Audit of the Club for the Financial Year (FY) 2024-25 , FY 2025-26 & FY 2026-27 (up to 03 July 2026) was to:

- form an independent opinion on whether financial statements show a true and fair view.
- obtain **Reasonable Assurance** that the accounts of the Club for the aforementioned FYs are free from material misstatement caused by fraud or error.
- to ensure the completeness and accuracy of the accounting records maintained by the Club, and to
- ensure adherence to the relevant laws, regulations, and accounting standards

The Scope of the Audit covered (a) **Completeness of Records** i.e. to cover all financial transactions by checking books, vouchers, and ledger accounts, (b) **Internal Control Evaluation** i.e. to assess the strength and effectiveness of internal check and control systems and **Evidence Verification** i.e. to judge the sufficiency and appropriateness of audit evidence through tests and inquiries.

3. Qualified Opinion on the Accounts of the Club

Based on the examination of the available records, it is hereby :

- opined that the Accounts of the for the Financial Year (FY) 2024-25 , FY 2025-26 & FY 2026-27 (up to 03 July 2026) **presents a True & Fair View** subject to the Audit Findings discussed in the **para No. 4** given below.

- certified that the Receipt and Payment Account of the A.G. Office Recreation Club, Tripura for the FY 2024-25 include total receipts (including the Opening balance[1] of ₹ 4,98,269.96 as on 01.04.2024) of ₹ **36,74,614.96 (Thirty Six Lakh Seventy Four Thousand Six Hundred Fifteen only) and** payments aggregating to **₹ 20,83,451.75 (Twenty Lakh Eighty Three Thousand four hundred fifty two only)** and the same has been audited with reference to the relevant invoices , vouchers/sub-vouchers and other records.
- certified that the Receipt and Payment Account of the A.G. Office Recreation Club, Tripura for the FY 2025-26 include total receipts (inclusive of Opening balance[2] as on 01.04.2025 of ₹ 15,91,163.21) of ₹ **75,54,356.21 (Seventy Five Lakh Fifty Four Thousand three Hundred Fifty Six rupees only) and** payment aggregating to **₹ 70,30,588 (Seventy Lakh Thirty Thousand five hundred eighty eight only)** and the same has been audited with reference to relevant invoices , vouchers/sub-vouchers and other records.
- certified that the Receipt and Payment Account of the A.G. Office Recreation Club, Tripura for the FY 2025-26 (up to 03 July 2026) include total receipts (inclusive of Opening balance[3] as on 01.04.2026 of ₹ 5,23,768.21) of **₹ 6,18,015.21 (Six lakh eighteen thousand fifteen rupees only) and** payments aggregating to **₹ 4,160 (Four thousand one hundred sixty only)** and the same has been audited with reference to the relevant vouchers/sub-vouchers.

4. Audit Findings :

4.1 Non-maintenance of the Cash Book by the Club

Standard accounting practices and club by-laws require the maintenance of a chronological record of all cash receipts (e.g., membership fees, donations) and payments (e.g. event expenses, utility bills) to ensure transparency and internal control. By maintaining a cash book, management can conduct regular physical cash counts and match them against the cash book balance. If there is a shortage (a loss), it is detected and accounted for immediately.

Non-maintenance of Cash Book leads to (a) Higher risk of misappropriation, fraud, or undetected loss of cash funds.(b) unauthorised retention of significant cash by the Cashier or treasurer (c) Lack of real-time monitoring of available cash balances and (d) Difficulty in verifying the accuracy, completeness, and timing of financial transactions during the annual audit.

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[1] Opening AGORC Bank Balance : ₹ 4,44,115 plus Donation – Fixed deposit : ₹ 35,306 plus Cash in Hand : ₹ 18,848.90.

[2] Opening AGORC Bank Balance : ₹ 15,55,857.21 plus Donation – Fixed deposit : ₹ 35,306

[3] Opening AGORC Bank Balance : ₹ 4,82,421.21 plus Donation – Fixed deposit : ₹ 41,347

Audit observed that :

- The Club is not maintaining the Cash Book in the Physical Form and therefore is not recording the receipts and payments of cash on a regular basis.
- The club management has been relying on loose receipts, invoices, and bank statements alone to track financial activities, without consolidating them into a formal Cash Book Register
- Non-maintenance of the Cash Book in the Physical form on the part of the Club has resulted in the difference in the Bank Balance as per the Cash Book ***(worked out by way of Trial & Error Method with heavy reliance of the Club on loose receipts, invoices, and bank statements)*** and the Bank Balance as per the Bank Book to an extent of (a) ₹ 89,553.41 as on 31.03.2025, and (b) ₹ 1,07,459.69 as on 31.03.2026. The said difference could not be reconciled by the Audit mainly because of the non-maintenance of Cash Book in the Physical Form.

Audit further observed that :

- The Unreconciled Difference of ₹ 1, 07, 459.69 between the Cash Book and the Bank Book as on 31.03.2026 to an extent of ₹ 89,009 (i.e. to the extent of 82.83 *per cent* (subject to the payment of the O/s Liabilities, if any) is subsumed in the FY 2026-27 since the Secretary had deposited Cash to the tune of ₹ 1,21,000 in the AGORC Bank Account on 02nd Day of July 2026.
- Deposit of Cash to the extent ₹ 1,21,000 in the AGORC Bank Account on 02nd Day of July 2026 ***was indicative of unauthorised retention of huge cash balance (inclusive of GIA fund too) by the Club*** for the period ranging from three months to six months and that too without maintenance of Cash Book and without any physical verifications being carried out at regular intervals in respect thereof. This was indicative of deficient financial management prevalent in the Club.

4.2 Absence / Non-maintenance of Vouchers in respect of all the expenditures incurred by the Club

A voucher in accounting is a supporting document used to record, authorise, and verify financial transactions, serving as essential evidence for audits. They document the receipt of goods, justify cash payments to vendors, and authorise ledger entries. Common types include payment vouchers, receipt vouchers, debit notes, and credit notes.

An invoice on its own does not prove a completed internal transaction; it only shows a liability. For an audit, every cash book payment must be backed by a Voucher, and that voucher must have the original Invoice attached to it as supporting evidence.

Audit observed that :

- Almost all the expenditures incurred by the Club during the aforementioned three FYs i.e.. FY 2024-25, FY 2025-26 and FY 2026-27 including the high valued payments in excess of ₹ 10,000 were not supported by the vouchers . In the absence of the Cash Book as well as the vouchers , the veracity of these payments could be ascertained only with the help of the loose receipts, invoices, and bank statements.
- in r/o the IA&AD Zonal Badminton Tournament hosted by the O/o The Pr. Accountant General (Audit), Tripura, Agartala during the FY 2025-26 , almost all the payments to the tune of ₹ 11,89,986/ *(except for the payments aggregating to ₹ 15,42,000/- made in respect of the Accommodation Facilities wherein too, only the Photo-copy of the issued bank Cheques were pasted on the relevant invoices)* were made on the basis of the invoices received from the Vendors / Agencies. However, the same was not supported by valid vouchers.

Payments made without valid vouchers were indicative of weak internal control and may lead to audit objections in external audit.

4.3 Payments made in the absence of the invoices and also not duly supported by the valid voucher, certification or undertaking

FY 2024-25

- August 2024 : Payment for the work namely " Preparation of Badminton Court, Purchase of Net, Stand, wall net and light sound (Back side of the annexe building of the Office) : ₹ 8,500/- **has been allowed as an expenditure in the Accounts of the Club for the FY 2024-25 pending the recasting of Voucher and /or pending the receipt of the Certification** of this expenditure by the spending authority.
- Besides , an expenditure of ₹ 4,573 incurred in c/w the transportation of the New TT Board to the Office Premises on 27.05.2025 earlier not accounted for in the FY 2024-25 on account of error of omission has since been accounted for in the Books of Accounts.

FY 2025-26

Expenditure incurred in respect of the Carrom Activities : ₹ 3,500 has been **allowed as an expenditure in the Accounts of the Club for the FY 2025-26 pending the recasting of Voucher and /or pending the receipt of the Certification** of this expenditure by the spending authority.

4.4 Payments made in respect of the Non-GST Compliant Invoices

All purchases made by Government agency must be sourced from GST-compliant enterprises. Procuring goods or services through invoices that do not include GST charges is not a prudent practice and may lead to tax evasion.

Test-Check Examination of records particularly in respect of expenditures incurred by the Club in hosting the IA&AD Zonal Badminton Tournament and the Table Tennis Tournament during the FY 2025-26 revealed that payments aggregating to ₹ 8,65,749 were made in respect of **Non-GST Compliant Invoices**, the details of which are given below:

Statement showing the details of payments made in respect of the non-GST compliant invoices

Sl. No	Invoice No & Date	Particulars / Subject -Matter of the Invoice	Amount of the Invoice	Payment Mode
1.	2189 dated 16.03.2026	Food Bill	3,58,500	Bank Cheque
2.	Bill No: NIL dated 23.03.2026	Transportation Bill	16,936	Bank Cheque
3.	Bill No: NIL dated 23.03.2026	Transportation Bill	74,230	Bank Cheque
4.	Bill No: TR-01-c-1297/TR0B 1409 dated 24.03.2026	Transportation Bill	25,000	Bank Cheque
5.	Bill No: 471 dated 05.03.2026	Purchase of customised Sports T-Shirts / Track suits	22,000	Cash
6.	Bill No: 12,390 dated : NIL	Crafts Emporium (Mementos)	54,400	Bank Cheque
7.	Bill No: 302 dated 07.03.2026	Sree Guru Stores	19,000	Cash
8.	Bill No: 409 dated 08.03.2026	Decorations etc	25,000	Cash
		Total	**5,95,066**	

Of the aforementioned payments aggregating to ₹ 5,95,066, notwithstanding payments aggregating to ₹ 5,29,066/- made vide Bank mode, the said Payments aggregating to ₹ 5,95,066 were made to Vendors on non- GST invoices or to entities without GST Registration. Payments made on non- GST invoices raise concerns regarding authenticity of transactions, statutory compliance and possibility of tax evasion.

Further, payments aggregating to 2,70,683 in respect of hosting of the Table Tennis Tournaments during the FY 2025-26 were made were made without GST invoices or to entities without GST registration, the details being given below :

a) **East Zone Tournament :** Voucher Nos.: 5, 6, 7, 8, 9, 10, 14, 17, 18, 19, 20, 21, 22, 33, 46 aggregating to ₹ 89,798.

b) **Inter Zonal Tournament :** Voucher Nos.: 2, 3, 4, 5, 7, 8, 10, 11, 13, 14, 15, 22, 25, 26, 29, 30, 32, 33, 34, 35, 36, 37, 41, 43, 44, 47, 48, 51, 52, 59, 60, 61, 62, 66, 75 aggregating to ₹ 1,80,885.

4.5 CASH PAYMENTS

Section 40A(3) of the Income-Tax, *inter alia*, states that the Payments made to a person in a single day for business / profession, exceeding ₹10,000, must be through banking channels (cheque, draft, electronic transfer).

Test Check of the records in respect of expenditures incurred in c/wt the hosting of Badminton Tournament during the FY 2025-26, four numbers of payments in excess of ₹ 10,000 and aggregating to ₹1,16,000/- were made vide cash to four vendors /agencies, as detailed below:

Sl. No	Invoice No & Date	Particulars / Subject -Matter of the Invoice	Amount of the Invoice	Payment Mode
1.	Bill No: 6631 Dated 13.03.2026	Accommodation / Hotel Welcome palace	50,000	Cash
2.	Bill No: 409 dated 08.03.2026	Gate Decoration and others / Sarda Moni Flowers	25,000	Cash
3.	Bill No: 471 dated 05.03.2026	Purchase of track-suits , etc. / N D Store	22,000	Cash
4.	Bill No: 302 dated 07.03.2026	Traditional Risha / New Guru Stores	19,000	Cash
		Total	**1,16,000**	

5. Internal Control Assessment

The Audit of the Accounts of the Club indicated the following weaknesses:

1. Non-maintenance of Cash Book by the Club and therefore reliance of the Club on the loose receipts, invoices, and bank statements for casting the accounts of the Club at the year end.
2. Unauthorised retention of Cash Balance pertaining to the Club Fund (inclusive of the GIA) with no physical verification in respect thereof at regular intervals.
3. Dependence on cash transactions in lieu of NPCI mode payments for payments made above 10,000/-
4. Inadequate documentation and invoice control.
5. Non-compliance with GST documentation requirements.

6. Audit Recommendations

i. The Club needs to immediately implement and maintain a formal cash book (either electronic or physical). All receipts and payments must be recorded chronologically, balanced monthly, and reconciled regularly against bank statements.

ii. **Payments:** All payments above a prescribed limit (e.g., ₹ 10,000) should be made through bank transfer/NEFT/RTGS/UPI to ensure transparency.

iii. **GST Compliance:** Procurement should be made only from GST-registered vendors wherever applicable. GST invoices must be mandatory for settlement of bills. Further, in respect of payments to be made in respect of the GST Non-Compliant invoice , the payment making Authority should certify on the face of the voucher , the valid reasons for tendering payments for GST Non-Compliant invoice/s.

iv. **Strengthening Documentation:** No payments should be processed without original invoice. Further , every Payments so made shall be backed by a valid voucher documenting the receipt of goods, justifying cash payments to vendors, etc. The expenditure incurring authority / agency / club should have pre-printed vouchers . Every payment made on the invoices should be backed by vouchers warranting the payment / payment details in r/to.

Mukesh Kumar
06 Aug 2026

Mukesh Kumar Gupta
SAO (C)
06.08.2026

101

ACCOUNTANT GENERAL'S OFFICE RECREATION CLUB

Receipts & Payments Account for 2026-27 (up to 03 July 2026)

Receipts	Amount (₹)	Payments	Amount (₹)
Opening balance[1] as on 01.04.2026	5,23,768.21	Payment of Courier Charges for shipment of the unused Shuttle cock to the Vendor (Re-sale)	2,090
Refund on account of the unused Shuttle cock from the vendor	72,000[2]	News Paper Bill	1320
Subscription	18,760	Refund to be made to Secretary on account of restoration of sum of ₹ 750/- on account of earlier paid GST which was not refunded by the Vendor	750
Bank Interest	3,487	**Closing balance Cash Analysis as on 31.07.2026** **i.e. AGORC Bank A/c: ₹ 5,72,508.21** **& Donation -FD : ₹ 41,347** **Cash in Hand :** NIL	6,13,855.21
Total	**6,18,015.21**	**Total**	**6,18,015.21**

(Palash Banerjee)
President

(Champakali Debbabrma)
Treasurer

(Pradip Kumar Nandi)
Secretary

[Signature] 01 Aug 2026.

[1] Opening AGORC Bank Balance : ₹ 4,82,421.21 plus Donation – Fixed deposit : ₹ 41,347

[2] Exclusive of sum of ₹ 750/- on account of earlier paid GST which was not refunded by the Vendor.

(100)

Bank Reconciliation Statements 2025-26

Particulars	Amount (₹)
Balance as per cash book	**5,72,508.21**
Add: Uncashed cheques issued	NIL
Adjusted cash-book balance	**5,72,508.21**
Balance as per Bank Statement as on 03.07.2026	5,90,958.52
Unreconciled difference[3]	**- ₹ 18,450.31**

(Palash Banerjee)	**(Champakali Debbabrma)**	**(Pradip Kumar Nandi)**
President	**Treasurer**	**Secretary**

06 Aug 2026.

[3] Denotes the Excess Balance of ₹ 18,450.31 lying in the Bank Account as compared with the Cash Balance as per the Cash Book. The said unreconciled balances could not be ascertained mainly because of non-maintenance of the Cash Book in Physical Form .

Income & Expenditure Account of the Accountant General's Office Recreation Club (AGORC) for the FY 2026-27

Expenditure	Amount (₹)	Income	Amount (₹)
Payment of Courier Charges for shipment of the unused Shuttle cock to the Vendor (Re-sale)	2,090	Subscription	18,760
News Paper Bill	1320	Bank Interest	3,487
By Excess of Income over Expenditure (Bal c/d)	**18,837**		
Total	**22,247**	**Total**	**22,247**

(Palash Banerjee)
President

(Champakali Debbabrma)
Treasurer

(Pradip Kumar Nandi)
Secretary

06 Aug 2026

(98)

Balance-Sheet of Accountant General's Office Recreation Club
as on 03.07.2026

Liabilities	Amount (₹)	Assets	Amount (₹)
Club Fund	-	Cultural Wing	
GIA	-	Library & reading room	
		Furniture	
O/s Liabilities	-	Carrom	
		Table tennis	
		Gymnasium	
		Cricket	
		Hockey	
		Foot Ball	
		Almirah	
		Shuttle Badminton	
		Cash in Hand	
		Fixed Deposit	41,347
		AGORC Bank Balance	5,72,508.21[4]
Total		Total	

(Palash Banerjee)
President

(Champakali Debbabrma)
Treasurer

(Pradip Kumar Nandi)
Secretary

06 Aug 2026.

[4] Balance as per the Bank pass Book Balance as on 03.07.2026. inclusive of GIA of ₹2,30,442 received against GIA for synthetic flooring & Purchase of flooring kit.

97

ACCOUNTANT GENERAL'S OFFICE RECREATION CLUB

Receipts & Payments Account for 2025-2026

Receipts	Amount (₹)	Payments	Amount (₹)
Opening balance[1] as on 01.04.2025	15,91,163.21	News paper Bill	5,280.00
IA&AD TT Fund EZ	16,52,000.00	Canteen Bill	992.00
IA&AD TT Fund IZ	15,62,000.00	Yoga Day	6,000.00
IA&AD Badminton IZ Fund	26,17,000.00	Cultural Activity	11,430.00
Subscription	58,620.00	Swaraswati Puja	9,500.00
Bank Interest	67,532.00	Badminton	3,000.00
Interest on FD	2950	T. T. Racquet & Ball	5,555.00
Prior Period Interest Income on FD	3091	Cricket	72,058.00
		Carrom	3,500.00
		Misc	1,890.00
		IA&AD TT EZ	12,50,581.00
		IA&AD TT IZ	19,28,816.00
		IA&AD Badminton IZ	27,31,986.00
		Children's Park & Open Air Gym	10,00,000.00
		Closing balance Cash Analysis as on 31.03.2025 **i.e. AGORC Bank A/c: ₹ 4,82,421.21** **& Donation -FD : ₹ 41,347** **Cash in Hand :** Not Ascertainable	5,23,768.21
Total	**75,54,356.21**	**Total**	**75,54,356.21**

(Palash Banerjee)
President

(Champakali Debbabrma)
Treasurer

(Pradip Kumar Nandi)
Secretary

Palash Das
06. Aug 2026.

[1] Opening AGORC Bank Balance : ₹ 15,55,857.21 plus Donation – Fixed deposit : ₹ 35,306

(96)

Bank Reconciliation Statements 2025-26

Particulars	Amount (₹)
Balance as per cash book	**4,82,421.21**
Add: Uncashed cheques issued	6,55,178
Adjusted cash-book balance	11,37,599.21
Balance as per Bank Statement	10,30,139.52
Unreconciled difference	**1,07,459.69**[2]

(Palash Banerjee)
President

(Champakali Debbabrma)
Treasurer

(Pradip Kumar Nandi)
Secretary

06 Aug 2026

[2] **The Unreconciled Difference of ₹ 1, 07, 459.69 between the Cash Book and the Bank Book to an extent of almost ~~100~~ 88.83 *per cent* (Subject to the payment of the O/s Liabilities, if any) is subsumed since the Secretary deposited Cash to the tune of ₹ 1,21,000 in the AGORC Bank Account on 02nd Day of July 2026.**

95

Income & Expenditure Account of the Accountant General's Office Recreation Club (AGORC) for the FY 2025-26

Expenditure	Amount (₹)	Income	Amount (₹)
Daily Newspaper bill	5,280	Subscription	58,620
Canteen Bill	992.00	Bank Interest	67,532
Observance of Yoga day	6,000		
Cultural Activities Participation	11,430		
Saraswati Puja Celebration	9,500		
Badminton Dress Purchased	3,000		
T. T. Racquet & Ball	5,555.00		
Carrom	3,500.00		
Miscellaneous	1,890.00		
By Excess of Income over Expenditure (Bal c/d)	**79,005**		
Total	**1,26,152**	**Total**	**1,26,152**

(Palash Banerjee)
President

(Champakali Debbabrma)
Treasurer

(Pradip Kumar Nandi)
Secretary

06 Aug 2026

Balance-Sheet of Accountant General's Office Recreation Club

as on 31.03.2026

Liabilities	Amount (₹)	Assets	Amount (₹)
Club Fund	-	**Cultural Wing**	
GIA	-	**Library & reading room**	
		Furniture	
O/s Liabilities	-	**Carrom**	
		Table tennis	
		Gymnasium	
		Cricket	
		Hockey	
		Foot Ball	
		Almirah	
		Shuttle Badminton	
		Cash in Hand	
		Fixed Deposit	**41,3471**
		AGORC Bank Balance	**4,82,421.21**[3]
Total		**Total**	

(Palash Banerjee)
President

(Champakali Debbabrma)
Treasurer

(Pradip Kumar Nandi)
Secretary

[3] Balance as per the Bank pass Book Balance as on 31.03.2026.

06 Aug 2026

(93)

GFR 12-A
[{See Rule 238 (1)]
Utilisation Certificate
For the Financial Year 2025-2026 respect of
Non-Recurring
Grans-in-Aid-General-(Revenue)

1. Name of the Scheme : Accountant General Office Recreation Club, Tripura
2. Whether recurring or non-recurring grants : Non-Recurring
3. Grants position at the beginning of the financial year
   (i) Cash in Hand/Bank : ₹6,03,855.96
   (ii) Unadjusted advance:
   (iii) Total : ₹6,03,855.96

4. Details of grants received, expenditure incurred and closing balance : (Actuals)

Unspent Balances of Grants received years [figure as at Sl. No. 3(iii)	Interest Earned thereon	Interest deposited back to the Government	Grants received during the year			Total Available funds (1+2-3+4)	Expenditure incurred	Closing Balances (5-6)
1	2	3	4			5	6	7
		NIL	Sanction Number	Date	Amount			
			NIL	NIL	NIL			

Component wise utilization of grants:

Grant in AID General	Total
Cricket	
Carrom	
Table Tennis	₹31,79,397.00
Hockey	
Football	
Badminton	₹27,31,986,00
Open Air Gym & Children Park	₹10,00,000.00
Cultural	
NEFT/Bank Charges	

Details of grants position at the end of the year

(i) Cash in Hand/Bank

(ii) Unadjusted Advances

06 Aug 2026.

92

(iii) Total:

Certified that I have satisfied myself that the conditions on which grants were sanctioned have been duly fulfilled /are being fulfilled and that I have exercised following checks to see that the money has been actually utilized for the purpose which it was sanctioned:

(i) The main accounts and other subsidiary accounts and registers (including assets registers) are maintained as prescribed in the relevant Act/Rules/Standing instructions (mention the act/Rules) and have been duly audited by designated auditors. The figures depicted above tally with the audited figures mentioned in financial statements/accounts.

(ii) There exist internal controls for safeguarding public funds/assets, watching outcomes and achievements of physical targets against the financial inputs, ensuring quality in asset creation etc. & the periodic evaluation of internal controls is exercised to ensure their effectiveness.

(iii) To the best of our knowledge and belief, no transactions have been entered that are in violation of relevant Act/Rules/standing instructions and scheme guidelines.

(iv) The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms and are not general in nature.

(v) The benefits were extended to the intended beneficiaries and only such areas/districts were covered where the scheme was intended to operate.

(vi) The expenditure on various components of the scheme was in the proportions authorized as per the scheme guidelines and terms and conditions of the grants-in-aid.

(vii) It has been ensured that the physical and financial performance under Accountant General Office Recreation Club Bangalore has been according to the requirements as prescribed in the guidelines issued by Govt. of India and the performance/targets achieved statement for the year to which the utilization of the fund resulted in outcomes given at Annexure-I duly enclosed.

(viii) The utilization of the fund resulted in outcomes given at Annexure-II duly enclosed (to be formulated by the Ministry/Department concerned requirements/specifications). as per their

(ix) Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries is enclosed at Annexure-II (to be formulated by the Ministry/Department concerned as per their requirements/specifications).

Dated :

Place :

Secretary/ARORC **Welfare Officer/Audit** **Welfare Officer/A&E**

President/AGORC

06 Aug 2020

(917)

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ACCOUNTANT GENERAL'S OFFICE RECREATION CLUB

Receipts & Payments Account for 2024-25

Receipts	Amount (₹)	Payments	Amount (₹)
Opening balance[1] as on 01.04.2024	4,98,269.96	Daily newspaper bill	5,280.00
IA&AD Carrom EZ & IZ-2024 Fund	16,72,350.00	Wooden box and painting in AGORC hall	41,700.00
Yoga Day-2024 Fund	13,500.00	Community Hall painting	52,428.00
Open Air Gym & Children's Park Fund	10,00,000.00	Canteen bill	5,520.00
Synthetic flooring/Cricket kit/Cricket match fund	3,02,500.00	New TT board (Stag)	66,154.00
Purchase of carrom board fund	1,07,541.00	Transportation Expenses in r/o New TT board (Stag)	4, 573
Subscriptions	63,620.00	Yoga Day-2024	13,460.00
Bank interest	16,834.00	Raksha Bandhan	6,000.00
		Women's Day	3,730.00
		Puja expenditure	10,001.00
		Bhai Phota	8,925.00
		Farewell programme of PAG	10,866.00
		Sports activities - Carrom, TT and Cricket	47,300.00
		Cultural activities - 15 August and 26 January	1,780.00
		Wooden stage maintenance and painting	15,900.00
		Carrom Board Purchases	1,07,546.75
		Miscellaneous	8,720
		IA&AD Carrom EZ & IZ-2024 Fund I	16,73,568
		Closing balance Cash Analysis as on 31.03.2025 **i.e. AGORC Bank A/c: ₹ 15,55,857.21** **& Donation -FD : ₹ 35,306** **Cash in Hand :** Not Ascertainable	15,91,163.21
Total	**36,74,614.96**	**Total**	**36,74,614.96**

(Palash Banerjee)
President

(Champakali Debbabrma)
Treasurer

(Pradip Kumar Nandi)
Secretary

[1] Opening AGORC Bank Balance : ₹ 4,44,115 plus Donation – Fixed deposit : ₹ 35,306 plus Cash in Hand : ₹ 18,848.90.

06 Aug 2026

90

Bank Reconciliation Statements 2024-25

Particulars	Amount (₹)
Balance as per cash book	15,55,857.21
Add: Uncashed cheques issued	1,76,052.00
Adjusted cash-book balance	17,31, 909.21
Balance as per Bank Statement	18,21,462.62
Unreconciled difference	**89,553.41**

(Palash Banerjee)
President

(Champakali Debbabrma)
Treasurer

(Pradip Kumar Nandi)
Secretary

06 Aug 2025

(89)

Income & Expenditure Account of the Accountant General's Office Recreation Club (AGORC) for the FY 2024-25

Expenditure	Amount (₹)	Income	Amount (₹)
Daily Newspaper bill	5,280	Subscription	63,620.00
Preparation of wooden box in AGORC hall and painting	41,700	Bank Interest	16,834.00
Community Hall Painting	52,428	**By Excess of Expenditure over Income (Bal c/d)**	**2,08,423**
Canteen Bill	5,520		
Table Tennis Board Purchased	66,154		
Transportation Expenses in c/wth Table Tennis Board Purchased	4,573		
Observance of Raksha Bandan	6,000		
Observance of women's day	3,730		
Expenditure on puja in the memory Late Shri Gopal Debnath, SAO	10,001		
Observance Bhai phota	8,925		
Farewell programme of PAG sir	10,866		
Sports activity Carrom, Cricket	47,300		
Cultural activity on 15th August & 26th January	1,780		
Maintenance of wooden stage in AGORC and painting	15,900		
Miscellaneous	8,720		
Total	**2,88,877**	**Total**	**2,88,877**

(Palash Banerjee)
President

(Champakali Debbabrma)
Treasurer

(Pradip Kumar Nandi)
Secretary

06 Aug 2026.

(88)

Balance-Sheet of Accountant General's Office Recreation Club as on 31.03.2025

Liabilities	Amount (₹)	Assets	Amount (₹)
Club Fund	-	Cultural Wing	
GIA	-	Library & reading room	
		Furniture	
O/s Liabilities	-	**Carrom**	
		Table tennis	
		Gymnasium	
		Cricket	
		Hockey	
		Foot Ball	
		Almirah	
		Shuttle Badminton	
		Cash in Hand	
		Fixed Deposit	**35,306**
		AGORC Bank Balance	**18,21,462.62**[2]
Total		**Total**	

(Palash Banerjee)
President

(Champakali Debbabrma)
Treasurer

(Pradip Kumar Nandi)
Secretary

06 Aug 2025.

[2] Balance as per the Bank pass Book Balance as on 31.03.2025.

87

GFR 12-A
[{See Rule 238 (1)]
Utilisation Certificate
For the Financial Year 2024-2025 respect of
Non-Recurring
Grans-in-Aid-General-(Revenue)

1. Name of the Scheme : Accountant General Office Recreation Club, Tripura
2. Whether recurring or non-recurring grants : Non-Recurring
3. Grants position at the beginning of the financial year
   (i) Cash in Hand/Bank : 15,95,741.96
   (ii) Unadjusted advance:
   (iii) Total : 15,95,741.96

4. Details of grants received, expenditure incurred and closing balance : (Actuals)

Unspent Balances of Grants received years [figure as at Sl.No. 3(iii)	**Interest Earned thereon**	**Interest deposited back to the Government**	**Grants received during the year**			**Total Available funds (1+2-3+4)**	**Expenditure incurred**	**Closing Balances (5-6)**
1	2	3	4			5	6	7
		NIL	Sanction Number	Date	Amount			
			NIL	NIL	NIL			

Component wise utilization of grants:

Grant in AID General	Total
Cricket	
Carrom	₹16,73,568.00
Yoga Day	₹13,460.00
Table Tennis	
Hockey	
Football	
Badminton	
Cultural	
NEFT/Bank Charges	

(86)

Details of grants position at the end of the year

(i) Cash in Hand/Bank
(ii) Unadjusted Advances
(iii) Total:

Certified that I have satisfied myself that the conditions on which grants were sanctioned have been duly fulfilled /are being fulfilled and that I have exercised following checks to see that the money has been actually utilized for the purpose which it was sanctioned:

(i) The main accounts and other subsidiary accounts and registers (including assets registers) are maintained as prescribed in the relevant Act/Rules/Standing instructions (mention the act/Rules) and have been duly audited by designated auditors. The figures depicted above tally with the audited figures mentioned in financial statements/accounts.

(ii) There exist internal controls for safeguarding public funds/assets, watching outcomes and achievements of physical targets against the financial inputs, ensuring quality in asset creation etc. & the periodic evaluation of internal controls is exercised to ensure their effectiveness.

(iii) To the best of our knowledge and belief, no transactions have been entered that are in violation of relevant Act/Rules/standing instructions and scheme guidelines.

(iv) The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms and are not general in nature.

(v) The benefits were extended to the intended beneficiaries and only such areas/districts were covered where the scheme was intended to operate.

(vi) The expenditure on various components of the scheme was in the proportions authorized as per the scheme guidelines and terms and conditions of the grants-in-aid.

(vii) It has been ensured that the physical and financial performance under Accountant General Office Recreation Club Bangalore has been according to the requirements as prescribed in the guidelines issued by Govt. of India and the performance/targets achieved statement for the year to which the utilization of the fund resulted in outcomes given at Annexure-I duly enclosed.

(viii) The utilization of the fund resulted in outcomes given at Annexure-II duly enclosed (to be formulated by the Ministry/Department concerned requirements/specifications). as per their

(ix) Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries is enclosed at Annexure-II (to be formulated by the Ministry/Department concerned as per their requirements/specifications).

Dated :

Place :

Secretary/ARORC **Welfare Officer/Audit** **Welfare Officer/A&E**

President/AGORC

16 Aug 2025

(85)

भारतीय लेखा तथा लेखा परीक्षा विभाग

कार्यालय, प्रधान महालेखाकार (लेखापरीक्षा),
त्रिपुरा, अगरतला– 799 006

Indian Audit & Accounts Department

Office of the Pr. Accountant General (Audit), Tripura
Agartala – 799 006

AOM No: CLUB AUDIT / 2024-25 to 2026-27/01 **Date: 05.08.2026**

<u>Subject : Non-maintenance of the Cah Book by the Club</u>

Standard accounting practices and club by-laws require the maintenance of a chronological record of all cash receipts (e.g., membership fees, donations) and payments (e.g. event expenses, utility bills) to ensure transparency and internal control. By maintaining a cash book, management can conduct regular physical cash counts and match them against the cash book balance. If there is a shortage (a loss), it is detected and accounted for immediately.

In connection with the audit and verification of the Annual Accounts of the Accountant General Office Recreation Club (AGORC) ***[hereinafter referred to as Club]*** for the period commencing from the financial year (FY) 2024-25 to the FY 2026-27 (upto 03 July 2026) , it was observed that :

- The Club is not maintaining the Cash Book in the Physical Form and therefore is not recording the receipts and payments of cash on a regular basis.
- The club management has been relying on loose receipts, invoices, and bank statements alone to track financial activities, without consolidating them into a formal Cash Book Register
- Non-maintenance of the Cash Book in the Physical form on the part of the Club has resulted in the difference in the Bank Balance as per Cash Book and the Bank Balance as per the Bank Book to an extent of (a) ₹ 89,553.41 as on 31.03.2025, and (b) ₹ 1,07,459.69 as on 31.03.2026. The said difference could not be reconciled by the Audit mainly because of the non-maintenance of Cash Book in the Physical Form.

f/c

Recd.

Pradip Ko. Arand
5/8/2026
Secretary AGORC

Audit further observed that :

- The Unreconciled Difference of ₹ 1, 07, 459.69 between the Cash Book and the Bank Book as on 31.03.2026 to an extent of ₹ 89,009 (***i.e. to the extent of 82.83 per cent*** (subject to the payment of the O/s Liabilities, if any) is subsumed in the FY 2026-27 since the Secretary deposited Cash to the tune of ₹ 1,21,000 in the AGORC Bank Account on 02[nd] Day of July 2026.
- Deposit of Cash to the extent ₹ 1,21,000 in the AGORC Bank Account on 02[nd] Day of July 2026 ***was indicative of unauthorised retention of huge cash balance (inclusive of GIA fund too) by the Club*** for the period ranging from three months to six months and that too without maintenance of Cash Book and without any physical verifications being carried out at regular intervals in

respect thereof. This was indicative of deficient financial management prevalent in the Club.

Non-maintenance of Cash Book leads to (a) Higher risk of misappropriation, fraud, or undetected loss of cash funds.(b) Lack of real-time monitoring of available cash balances and (c) Difficulty in verifying the accuracy, completeness, and timing of financial transactions during the annual audit.

Recommendation : It is therefore recommended Club needs to immediately implement and maintain a formal cash book (either electronic or physical). All receipts and payments must be recorded chronologically, balanced monthly, and reconciled regularly against bank statements.

While confirming the aforementioned facts and figures, comments of the Management thereon may please be offered within three working days.

15 Aug 2026.

Sr. Audit Officer (C)

To,
The Secretary, AGORC,
Agartala

Copy to: Sr. Audit office (Admn.)

83

भारतीय लेखा तथा लेखा परीक्षा विभाग

कार्यालय, प्रधान महालेखाकार (लेखापरीक्षा),
त्रिपुरा, अगरतला– 799 006

Indian Audit & Accounts Department

Office of the Pr. Accountant General (Audit), Tripura
Agartala – 799 006

AOM No: CLUB AUDIT / 2024-25 to 2026-27/02 **Date: 05.08.2026**

Subject :Absence / Non-maintenance of Vouchers in respect of all the expenditures incurred by the Club

A voucher in accounting is a supporting document used to record, authorise, and verify financial transactions, serving as essential evidence for audits. They document the receipt of goods, justify cash payments to vendors, and authorise ledger entries. Common types include payment vouchers, receipt vouchers, debit notes, and credit notes.

An invoice on its own does not prove a completed internal transaction; it only shows a liability. For an audit, every cash book payment must be backed by a Voucher, and that voucher must have the original Invoice attached to it as supporting evidence.

In connection with the audit and verification of the Annual Accounts of the Accountant General Office Recreation Club (AGORC) *[hereinafter referred to as Club]* for the period commencing from the financial year (FY) 2024-25 to the FY 2026-27 (upto 03 July 2026) , it was observed that :

- Almost all the expenditures incurred by the Club during the aforementioned three FYs i.e.. FY 2024-25, FY 2025-26 and FY 2026-27 including the high valued payments in excess of ₹ 10,000 were not supported by the vouchers . In the absence of the Cash Book as well as the vouchers , the veracity of these payments could be ascertained only with the help of the loose receipts, invoices, and bank statements.
- in r/o the IA&AD Zonal Badminton Tournament hosted by the O/o The Pr. Accountant General (Audit), Tripura, Agartala during the FY 2025-26 , almost all the payments to the tune of ₹ 11,89,986/ *(except for the payments aggregating to ₹ 15,42,000/- made in respect of the Accommodation Facilities wherein too, only the Photo-copy of the issued bank Cheques were pasted on the relevant invoices)* were made on the basis of the invoices received from the Vendors / Agencies. However, the same was not supported by valid vouchers.

Payments made without valid vouchers is indicative of weak internal control and may lead to audit objections in external audit.

Recommendation : The Club needs to strengthen its Documentation process. No payments should be processed without original invoice. Further , every Payments so made shall be backed by a valid voucher documenting the receipt of goods, justifying cash payments to vendors, etc. The expenditure incurring authority / agency / club should have pre-printed vouchers . Every payments made on the invoices should be backed by vouchers warranting the payment / payment details in r/to.

While confirming the aforementioned facts and figures, comments of the Management thereon may please be offered within three working days.

o/c
Received.
Pradip Kr. Nandi
Secretary AGORC
5/8/2026

8 Aug 2026

Sr. Audit Officer (C)

To,
The Secretary, AGORC,
Agartala

Copy to: Sr. Audit office (Admn.)

(82)

भारतीय लेखा तथा लेखा परीक्षा विभाग

कार्यालय, प्रधान महालेखाकार (लेखापरीक्षा),

त्रिपुरा, अगरतला– 799 006

Indian Audit & Accounts Department

Office of the Pr. Accountant General (Audit), Tripura

Agartala – 799 006

AOM No: CLUB AUDIT / 2024-25 to 2026-27/03 **Date: 05.08.2026**

SUBJECT : PAYMENTS MADE IN RESPECT OF THE NON-GST COMPLIANT INVOICES

All purchases made by Government agency must be sourced from GST-compliant enterprises. Procuring goods or services through invoices that do not include GST charges is not a prudent practice and may lead to tax evasion.

A. Test-Check Examination of records particularly in respect of expenditures incurred by the Club in hosting of the the IA&AD Zonal Badminton Tournament during the FY 2025-26 revealed that payments aggregating to ₹ 5,95,066 were made in respect of the following invoices, being the non-GST compliant invoices :

Statement showing the details of payments made in respect of the non-GST compliant invoices

Sl. No	Invoice No & Date	Particulars / Subject -Matter of the Invoice	Amount of the Invoice	Payment Mode
1.	2189 dated 16.03.2026	Food Bill	3,58,500	Bank Cheque
2.	Bill No: NIL dated 23.03.2026	Transportation Bill	16,936	Bank Cheque
3.	Bill No: NIL dated 23.03.2026	Transportation Bill	74,230	Bank Cheque
4.	Bill No: TR-01-c-1297/TR0B 1409 dated 24.03.2026	Transportation Bill	25,000	Bank Cheque
5.	Bill No: 471 dated 05.03.2026	Purchase of customised Sports T-Shirts / Track suits	22,000	Cash
6.	Bill No: 12,390 dated : NIL	Crafts Emporium (Mementos)	54,400	Bank Cheque
7.	Bill No: 302 dated 07.03.2026	Sree Guru Stores	19,000	Cash
8.	Bill No: 409 dated 08.03.2026	Decorations etc	25,000	Cash
		Total	5,95,066	

o/c Received. Pradip Kr. Nandi Secretary AGORC 5/8/2026

Of the aforementioned payments aggregating to ₹ 5,95,066, notwithstanding payments aggregating to ₹ 5,29,066/- made vide Bank mode, the said Payments aggregating to

₹ 5,95,066 were made to Vendors on non- GST invoices or to entities without GST Registration. Payments made on non- GST invoices raise concerns regarding authenticity of transactions, statutory compliance and possibility of tax evasion.

B. Further, payments aggregating to 2,70,683 in respect of hosting of the Table Tennis Tournaments during the FY 2025-26 were made were made without GST invoices or to entities without GST registration, the details being given below :

a) **East Zone Tournament :** Voucher Nos.: 5, 6, 7, 8, 9, 10, 14, 17, 18, 19, 20, 21, 22, 33, 46 aggregating to ₹ 89,798.

b) **Inter Zonal Tournament :** Voucher Nos.: 2, 3, 4, 5, 7, 8, 10, 11, 13, 14, 15, 22, 25, 26, 29, 30, 32, 33, 34, 35, 36, 37, 41, 43, 44, 47, 48, 51, 52, 59, 60, 61, 62, 66, 75 aggregating to ₹ 1,80,885.

Recommendation : the Club should ensure compliance with the GST norms.: Procurement should be made only from GST-registered vendors wherever applicable. GST invoices must be mandatory for settlement of bills.

While confirming the aforementioned facts and figures, comments of the Management thereon may please be offered within three working days.

05 Aug 2026.

Sr. Audit Officer (C)

To,
The Secretary, AGORC,
Agartala

Copy to: Sr. Audit office (Admn.)

(80)

भारतीय लेखा तथा लेखा परीक्षा विभाग

कार्यालय, प्रधान महालेखाकार (लेखापरीक्षा),
त्रिपुरा, अगरतला– 799 006

Indian Audit & Accounts Department

Office of the Pr. Accountant General (Audit), Tripura
Agartala – 799 006

AOM No: CLUB AUDIT / 2024-25 to 2026-27/04 **Date: 05.08.2026**

SUBJECT : CASH PAYMENTS

Section 40A(3) of the Income-Tax, *inter alia,* states that the Payments made to a person in a single day for business / profession, exceeding ₹10,000, must be through banking channels (cheque, draft, electronic transfer).

Test Check of the records in respect of expenditures incurred in c/wt the hosting of Badminton Tournament during the FY 2025-26, four numbers of payments in excess of ₹ 10,000 and aggregating to ₹1,16,000/- were made vide cash to four vendors /agencies, as detailed below:

Sl. No	Invoice No & Date	Particulars / Subject -Matter of the Invoice	Amount of the Invoice	Payment Mode
1.	Bill No: 6631 Dated 13.03.2026	Accommodation / Hotel Welcome palace	50,000	Cash
2.	Bill No: 409 dated 08.03.2026	Gate Decoration and others / Sarda Moni Flowers	25,000	Cash
3.	Bill No: 471 dated 05.03.2026	Purchase of track-suits , etc. / N D Store	22,000	Cash
4.	Bill No: 302 dated 07.03.2026	Traditional Risha / New Guru Stores	19,000	Cash
		Total	**1,16,000**	

Recommendation : Payments in excess of ₹ 10,000 should be made vide cheque and .or through the popular NPCI mode viz Bhim App etc. in to the Vendor's Ban Accounts.

While confirming the aforementioned facts and figures, comments of the Management thereon may please be offered within three working days.

05 Aug 2026.

Sr. Audit Officer (C)

d/c
Received !
Pradip Kr. Nandi
Secretary AGORC
5/8/2026

To,
The Secretary, AGORC,
Agartala

Copy to: SAO (Admn.)

79

भारतीय लेखा तथा लेखा परीक्षा विभाग

कार्यालय, प्रधान महालेखाकार (लेखापरीक्षा),
त्रिपुरा, अगरतला– 799 006

Indian Audit & Accounts Department

Office of the Pr. Accountant General (Audit), Tripura
Agartala – 799 006

AOM No: CLUB AUDIT / 2024-25 to 2026-27/05 **Date: 05.08.2026**

SUBJECT : Payments made in the absence of the invoices and not duly supported by the valid voucher, certification or undertaking

Examination of the records on a Test-check basis in connection with the audit and verification of the Annual Accounts of the Accountant General Office Recreation Club (AGORC) ***[hereinafter referred to as Club]*** for the period commencing from the financial year (FY) 2024-25 to the FY 2026-27 (upto 03 July 2026) , it was observed that the following payments were made by the Club in **the absence of the invoices and not duly supported by the valid voucher, certification or undertaking , the details in respect of which are given below :**

FY 2024-25

August 2024 : Payment for the work namely " Preparation of Badminton Court, Purchase of Net, Stand, wall net and light sound (Back side of the annexe building of the Office) : **₹ 8,500/-**

FY 2025-26

Expenditure incurred in respect of the Carrom Activities : **₹ 3,500**

Besides , an expenditure of ₹ 4,573 incurred in c/w the transportation of the New TT Board to the Office Premises on 27.05.2025 has not been accounted for in the FY 2024-25 on account of error of omission.

While confirming the aforementioned facts and figures, comments of the Management thereon may please be offered within three working days.

05 Aug 2026

Sr. Audit Officer (C)

Received, Pradip Kr. Nandi Secretary AGORC 5/8/2026

To,
The Secretary, AGORC,
Agartala

Copy to: Sr. Audit office (Admn.)

(78)

ACCOUNTANT GENERAL'S OFFICE RECREATION CLUB

Receipts & Payments Account for 2026-27 (up to 03 July 2026)

Receipts	Amount (₹)	Payments	Amount (₹)
Opening balance[1] as on 01.04.2026	5,23,768.21	Payment of Courier Charges for shipment of the unused Shuttle cock to the Vendor (Re-sale)	2,090
Refund on account of the unused Shuttle cock from the vendor	72,000[2]	News Paper Bill	1320
Subscription	18,760	Refund to be made to Secretary on account of restoration of sum of ₹ 750/- on account of earlier paid GST which was not refunded by the Vendor	750
Bank Interest	3,487	**Closing balance Cash Analysis as on 31.03.2025** **i.e. AGORC Bank A/c: ₹ 5,72,508.21** **& Donation -FD : ₹ 41,347** **Cash in Hand :** NIL	6,13,855.21
Total	**6,18,015.21**	**Total**	**6,18,015.21**

05/08/2026
(Palash Banerjee)
President

Champakali Debbarma 5/8/26
(Champakali Debbabrma)
Treasurer

Pradip Kr. Nandi 5/8/2026
(Pradip Kumar Nandi)
Secretary

[1] Opening AGORC Bank Balance : ₹ 4,82,421.21 plus Donation – Fixed deposit : ₹ 41,347

[2] Exclusive of sum of ₹ 750/- on account of earlier paid GST which was not refunded by the Vendor.

77

Bank Reconciliation Statements 2025-26

Particulars	Amount (₹)
Balance as per cash book	**5,72,508.21**
Add: Uncashed cheques issued	NIL
Adjusted cash-book balance	**5,72,508.21**
Balance as per Bank Statement as on 03.07.2026	5,90,958.52
Unreconciled difference[3]	**- ₹ 18,450.31**

05/08/2026
(Palash Banerjee)
President

Champakali DebBarma 5/8/2026
(Champakali Debbabrma)
Treasurer

Pradip Kr. Nandi 5/8/2026
(Pradip Kumar Nandi)
Secretary

[3] Denotes the Excess Balance of ₹ 18,450.31 lying in the Bank Account as compared with the Cash Balance as per the Cash Book. The said unreconciled balances could not be ascertained mainly because of non-maintenance of the Cash Book in Physical Form .

(76)

ACCOUNTANT GENERAL'S OFFICE RECREATION CLUB

Receipts & Payments Account for 2025-2026

Receipts	Amount (₹)	Payments	Amount (₹)
Opening balance[1] as on 01.04.2025	15,91,163.21	News paper Bill	5,280.00
IA&AD TT Fund EZ	16,52,000.00	Canteen Bill	992.00
IA&AD TT Fund IZ	15,62,000.00	Yoga Day	6,000.00
IA&AD Badminton IZ Fund	26,17,000.00	Cultural Activity	11,430.00
Subscription	58,620.00	Swaraswati Puja	9,500.00
Bank Interest	67,532.00	Badminton	3,000.00
Interest on FD	2950	T. T. Racquet & Ball	5,555.00
Prior Period Interest Income on FD	3091	Cricket	72,058.00
		Carrom	3,500.00
		Misc	1,890.00
		IA&AD TT EZ	12,50,581.00
		IA&AD TT IZ	19,28,816.00
		IA&AD Badminton IZ	27,31,986.00
		Children's Park & Open Air Gym	10,00,000.00
		Closing balance Cash Analysis as on 31.03.2025 **i.e. AGORC Bank A/c: ₹ 4,82,421.21** **& Donation -FD : ₹ 41,347** **Cash in Hand :** Not Ascertainable	5,23,768.21
Total	**75,54,356.21**	**Total**	**75,54,356.21**

05/08/2026
(Palash Banerjee)
President

Champakali DebBarma 5/8/26
(Champakali Debbabrma)
Treasurer

Pradip Kr. Nandi 5/8/2026
(Pradip Kumar Nandi)
Secretary

[1] Opening AGORC Bank Balance : ₹ 15,55,857.21 plus Donation – Fixed deposit : ₹ 35,306

75

Bank Reconciliation Statements 2025-26

Particulars	Amount (₹)
Balance as per cash book	**4,82,421.21**
Add: Uncashed cheques issued	6,55,178
Adjusted cash-book balance	11,37,599.21
Balance as per Bank Statement	10,30,139.52
Unreconciled difference	**1,07,459.69**[2]

05/08/2026
(Palash Banerjee)
President

Champakali DebBarma 5/8/26
(Champakali Debbabrma)
Treasurer

Pradip kr. Nandi 5/8/2026
(Pradip Kumar Nandi)
Secretary

[2] **The Unreconciled Difference of ₹ 1, 07, 459.69 between the Cash Book and the Bank Book to an extent of almost 100 *per cent* (Subject to the payment of the O/s Liabilities, if any) is subsumed since the Secretary deposited Cash to the tune of ₹ 1,21,000 in the AGORC Bank Account on 02nd Day of July 2026.**

Income & Expenditure Account of the Accountant General's Office Recreation Club (AGORC) for the FY 2025-26

Expenditure	Amount (₹)	Income	Amount (₹)
Daily Newspaper bill	5,280	Subscription	58,620
Canteen Bill	992.00	Bank Interest	67,532
Observance of Yoga day	6,000		
Cultural Activities Participation	11,430		
Saraswati Puja Celebration	9,500		
Badminton Dress Purchased	3,000		
T. T. Racquet & Ball	5,555.00		
Carrom	3,500.00		
Miscellaneous	1,890.00		
By Excess of Income over Expenditure (Bal c/d)	**79,005**		
Total	**1,26,152**	**Total**	**1,26,152**

05/08/2026
(Palash Banerjee)
President

Champakali Debbarma 5/8/2026
(Champakali Debbabrma)
Treasurer

Pradip Kr. Nandi 5/8/2026
(Pradip Kumar Nandi)
Secretary

GFR 12-A

[{See Rule 238 (1)]

Utilisation Certificate

For the Financial Year 2025-2026 respect of

Non-Recurring

Grans-in-Aid-General-(Revenue)

1. Name of the Scheme : Accountant General Office Recreation Club, Tripura
2. Whether recurring or non-recurring grants : Non-Recurring
3. Grants position at the beginning of the financial year
   - (i) Cash in Hand/Bank : ₹6,03,855.96
   - (ii) Unadjusted advance:
   - (iii) Total : ₹6,03,855.96

4. Details of grants received, expenditure incurred and closing balance : (Actuals)

Unspent Balances of Grants received years [figure as at Sl. No. 3(iii)	**Interest Earned thereon**	**Interest deposited back to the Government**	**Grants received during the year**			**Total Available funds (1+2-3+4)**	**Expenditure incurred**	**Closing Balances (5-6)**
1	2	3	4			5	6	7
		NIL	Sanction Number	Date	Amount			
			NIL	NIL	NIL			

Component wise utilization of grants:

Grant in AID General	**Total**
Cricket	
Carrom	
Table Tennis	₹31,79,397.00
Hockey	
Football	
Badminton	₹27,31,986,00
Open Air Gym & Children Park	₹10,00,000.00
Cultural	
NEFT/Bank Charges	

Details of grants position at the end of the year

- (i) Cash in Hand/Bank
- (ii) Unadjusted Advances

(iii) Total:

Certified that I have satisfied myself that the conditions on which grants were sanctioned have been duly fulfilled /are being fulfilled and that I have exercised following checks to see that the money has been actually utilized for the purpose which it was sanctioned:

(i) The main accounts and other subsidiary accounts and registers (including assets registers) are maintained as prescribed in the relevant Act/Rules/Standing instructions (mention the act/Rules) and have been duly audited by designated auditors. The figures depicted above tally with the audited figures mentioned in financial statements/accounts.

(ii) There exist internal controls for safeguarding public funds/assets, watching outcomes and achievements of physical targets against the financial inputs, ensuring quality in asset creation etc. & the periodic evaluation of internal controls is exercised to ensure their effectiveness.

(iii) To the best of our knowledge and belief, no transactions have been entered that are in violation of relevant Act/Rules/standing instructions and scheme guidelines.

(iv) The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms and are not general in nature.

(v) The benefits were extended to the intended beneficiaries and only such areas/districts were covered where the scheme was intended to operate.

(vi) The expenditure on various components of the scheme was in the proportions authorized as per the scheme guidelines and terms and conditions of the grants-in-aid.

(vii) It has been ensured that the physical and financial performance under Accountant General Office Recreation Club Bangalore has been according to the requirements as prescribed in the guidelines issued by Govt. of India and the performance/targets achieved statement for the year to which the utilization of the fund resulted in outcomes given at Annexure-I duly enclosed.

(viii) The utilization of the fund resulted in outcomes given at Annexure-II duly enclosed (to be formulated by the Ministry/Department concerned requirements/specifications). as per their

(ix) Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries is enclosed at Annexure-II (to be formulated by the Ministry/Department concerned as per their requirements/specifications).

Dated :

Place : Agartala

Pradip Kr. Nandi 5/8/2026

Secretary/ARORC **Welfare Officer/Audit** **Welfare Officer/A&E**

05/08/2026

President/AGORC

(71)

ACCOUNTANT GENERAL'S OFFICE RECREATION CLUB

Receipts & Payments Account for 2024-25

Receipts	Amount (₹)	Payments	Amount (₹)
Opening balance[1] as on 01.04.2024	4,98,269.96	Daily newspaper bill	5,280.00
IA&AD Carrom EZ & IZ-2024 Fund	16,72,350.00	Wooden box and painting in AGORC hall	41,700.00
Yoga Day-2024 Fund	13,500.00	Community Hall painting	52,428.00
Open Air Gym & Children's Park Fund	10,00,000.00	Canteen bill	5,520.00
Synthetic flooring/Cricket kit/Cricket match fund	3,02,500.00	New TT board (Stag)	66,154.00
Purchase of carrom board fund	1,07,541.00	Transportation Expenses in r/o New TT board (Stag)	4, 573
Subscriptions	63,620.00	Yoga Day-2024	13,460.00
Bank interest	16,834.00	Raksha Bandhan	6,000.00
		Women's Day	3,730.00
		Puja expenditure	10,001.00
		Bhai Phota	8,925.00
		Farewell programme of PAG	10,866.00
		Sports activities - Carrom, TT and Cricket	47,300.00
		Cultural activities - 15 August and 26 January	1,780.00
		Wooden stage maintenance and painting	15,900.00
		Carrom Board Purchases	1,07,546.75
		Miscellaneous	8,720
		IA&AD Carrom EZ & IZ-2024 Fund I	16,73,568
		Closing balance Cash Analysis as on 31.03.2025 **i.e. AGORC Bank A/c: ₹ 15,55,857.21** **& Donation -FD : ₹ 35,306** **Cash in Hand :** Not Ascertainable	15,91,163.21
Total	**36,74,614.96**	**Total**	**36,74,614.96**

05/08/2026
(Palash Banerjee)
President

Champakali Debbarma 5/8/26
(Champakali Debbabrma)
Treasurer

Pradip Kr. Nandi 5/8/2026
(Pradip Kumar Nandi)
Secretary

[1] Opening AGORC Bank Balance : ₹ 4,44,115 plus Donation – Fixed deposit : ₹ 35,306 plus Cash in Hand : ₹ 18,848.90.

(70)

Bank Reconciliation Statements 2024-25

Particulars	Amount (₹)
Balance as per cash book	15,55,857.21
Add: Uncashed cheques issued	1,76,052.00
Adjusted cash-book balance	17,31, 909.21
Balance as per Bank Statement	18,21,462.62
Unreconciled difference	**89,553.41**

05/08/2026
(Palash Banerjee)
President

Champakali DebBarma
5/8/2026
(Champakali Debbabrma)
Treasurer

Pradip Kr. Nandi 5/8/2026
(Pradip Kumar Nandi)
Secretary

549

Income & Expenditure Account of the Accountant General's Office Recreation Club (AGORC) for the FY 2024-25

Expenditure	Amount (₹)	Income	Amount (₹)
Daily Newspaper bill	5,280	Subscription	63,620.00
Preparation of wooden box in AGORC hall and painting	41,700	Bank Interest	16,834.00
Community Hall Painting	52,428	**By Excess of Expenditure over Income (Bal c/d)**	**2,08,423**
Canteen Bill	5,520		
Table Tennis Board Purchased	66,154		
Transportation Expenses in c/wth Table Tennis Board Purchased	4,573		
Observance of Raksha Bandan	6,000		
Observance of women's day	3,730		
Expenditure on puja in the memory Late Shri Gopal Debnath, SAO	10,001		
Observance Bhai phota	8,925		
Farewell programme of PAG sir	10,866		
Sports activity Carrom, Cricket	47,300		
Cultural activity on 15th August & 26th January	1,780		
Maintenance of wooden stage in AGORC and painting	15,900		
Miscellaneous	8,720		
Total	**2,88,877**	**Total**	**2,88,877**

05/08/2026
(Palash Banerjee)
President

Champakali DebBarma 5/8/2026
(Champakali Debbabrma)
Treasurer

Pradip Kr. Nandi 5/8/2026
(Pradip Kumar Nandi)
Secretary

(88)

GFR 12-A

[{See Rule 238 (1)]

Utilisation Certificate

For the Financial Year 2024-2025 respect of

Non-Recurring

Grans-in-Aid-General-(Revenue)

1. Name of the Scheme : Accountant General Office Recreation Club, Tripura
2. Whether recurring or non-recurring grants : Non-Recurring
3. Grants position at the beginning of the financial year
   - (i) Cash in Hand/Bank : 15,95,741.96
   - (ii) Unadjusted advance:
   - (iii) Total : 15,95,741.96

4. Details of grants received, expenditure incurred and closing balance : (Actuals)

Unspent Balances of Grants received years [figure as at Sl.No. 3(iii)	**Interest Earned thereon**	**Interest deposited back to the Government**	**Grants received during the year**			**Total Available funds (1+2-3+4)**	**Expenditure incurred**	**Closing Balances (5-6)**
1	2	3	4			5	6	7
		NIL	Sanction Number	Date	Amount			
			NIL	NIL	NIL			

Component wise utilization of grants:

Grant in AID General	Total
Cricket	
Carrom	₹16,73,568.00
Yoga Day	₹13,460.00
Table Tennis	
Hockey	
Football	
Badminton	
Cultural	
NEFT/Bank Charges	

(67)

Details of grants position at the end of the year

(i) Cash in Hand/Bank
(ii) Unadjusted Advances
(iii) Total:

Certified that I have satisfied myself that the conditions on which grants were sanctioned have been duly fulfilled /are being fulfilled and that I have exercised following checks to see that the money has been actually utilized for the purpose which it was sanctioned:

(i) The main accounts and other subsidiary accounts and registers (including assets registers) are maintained as prescribed in the relevant Act/Rules/Standing instructions (mention the act/Rules) and have been duly audited by designated auditors. The figures depicted above tally with the audited figures mentioned in financial statements/accounts.

(ii) There exist internal controls for safeguarding public funds/assets, watching outcomes and achievements of physical targets against the financial inputs, ensuring quality in asset creation etc. & the periodic evaluation of internal controls is exercised to ensure their effectiveness.

(iii) To the best of our knowledge and belief, no transactions have been entered that are in violation of relevant Act/Rules/standing instructions and scheme guidelines.

(iv) The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms and are not general in nature.

(v) The benefits were extended to the intended beneficiaries and only such areas/districts were covered where the scheme was intended to operate.

(vi) The expenditure on various components of the scheme was in the proportions authorized as per the scheme guidelines and terms and conditions of the grants-in-aid.

(vii) It has been ensured that the physical and financial performance under Accountant General Office Recreation Club Bangalore has been according to the requirements as prescribed in the guidelines issued by Govt. of India and the performance/targets achieved statement for the year to which the utilization of the fund resulted in outcomes given at Annexure-I duly enclosed.

(viii) The utilization of the fund resulted in outcomes given at Annexure-II duly enclosed (to be formulated by the Ministry/Department concerned requirements/specifications). as per their

(ix) Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries is enclosed at Annexure-II (to be formulated by the Ministry/Department concerned as per their requirements/specifications).

Dated :

Place : Agartala

Pradipresinand.

Secretary/ARORC 5/8/2026 **Welfare Officer/Audit** **Welfare Officer/A&E**

05/08/2026

President/AGORC

(66)

Income & Expenditure Account of the Accountant General's Office Recreation Club (AGORC) for the FY 2026-27

Expenditure	Amount (₹)	Income	Amount (₹)
Payment of Courier Charges for shipment of the unused Shuttle cock to the Vendor (Re-sale)	2,090	Subscription	18,760
News Paper Bill	1320	Bank Interest	3,487
By Excess of Income over Expenditure (Bal c/d)	**18,837**		
Total	**22,247**	**Total**	**22,247**

05/08/2026 Champakali DebBarma 5/8/2026 Pradip Kr. Nandi 5/8/2026

(Palash Banerjee)
President

(Champakali Debbabrma)
Treasurer

(Pradip Kumar Nandi)
Secretary

Difference → ₹49,669

Cash Balance as per Cash book upward

Difference → ~~₹91,783~~

Accountant General's Office Recreation Club

Receipts & Payments accounts for the year 2025-2026

Receipts		(Rs.)	Payments		(Rs.)
Opening Balance		~~₹16,45,477~~	News paper Bill		5,280.00 → ~~₹4,000~~
Cash	NIL	~~₹16,31,170~~	Canteen Bill		992.00 → ₹992
Bank-AGORC	15,60,435.96		Yoga Day		6,000.00
Donation-Fixed Deposit	35,306.00	15,95,742	Cultural Activity	70,80,588	11,430.00
Adhoc	-		Swaraswati Puja		9,500.00
Total		15,95,741.96	Badminton		3,000.00
IA&AD TT Fund EZ		16,52,000.00	T. T. Racquet & Ball & Track Suit		5,555.00
IA&AD TT Fund IZ		15,62,000.00	Cricket	8,800	~~63,258.00~~
IA&AD Badminton IZ Fund		26,17,000.00	Carrom		~~3,500.00~~
Subscription		58,620.00	~~Misc~~		1,890.00
Bank Interest		67,532.00	IA&AD TT EZ		12,50,581.00
~~Shuttlecocks Price Refund~~ Interest on FD		~~72,750.00~~ 2,950	IA&AD TT IZ	70,27,088	19,28,816.00
			IA&AD Badminton IZ		27,31,986.00
Prior-period Interest 3,091			Children's Park & Open Air Gym		10,00,000.00
Income in FD			Closing Balance		
			Cash	NIL	
75,54,361			Bank-AGORC	~~5,68,549.96~~	~~5,40,079~~
		~~75,58,934~~ Total	Donation-Fixed Deposit	~~35,306.00~~	
			Adhoc	- 41,347	41,347
Total		~~76,25,643.96~~ 76,08,604	Total		76,25,643.00

difference not from Club's own

72,058

4,90,499

~~5,82,284~~

~~6,23,581~~

Closing Balance :

Bank-AGORC	5,68,549.96
Donation-Fixed Deposit	35,306.00
Total	6,03,855.96

76,50,669

41,347

4,82,426 diff → 4,47,906

5,23,773

Champakali DebBarma 3/7/2026
Treasurer

Pradip Kr. Nandi 3/7/2026
Secretary/AGORC

Auditor (nominated by Chief Patron)

Welfare Officer(A&E)

Welfare Officer(Audit)

03/07/2026
President/AGORC

Bank Balance as per Cash book : 10,30,139.52

Less:- Cheques issued to the Bank but not presented for Payment : 5,21,150.00

5,08,989

difference : ~~₹73,245~~

26,563

~~18,490~~

Accountant General's Office Recreation Club					
Receipts & Payments accounts for the year 2025-2026					
Receipts		(Rs.)	Payments		(Rs.)
Opening Balance			News paper Bill		5,280.00
Cash	NIL		Canteen Bill		992.00
Bank-AGORC	15,60,435.96		Yoga Day		6,000.00
Donation-Fixed Deposit	35,306.00		Cultural Activity		11,430.00
Adhoc	-		Swaraswati Puja		9,500.00
Total		15,95,741.96	Badminton		3,000.00
IA&AD TT Fund EZ		16,52,000.00	T. T. Racquet & Ball		5,555.00
IA&AD TT Fund IZ		15,62,000.00	Cricket		63,258.00
IA&AD Badminton IZ Fund		26,17,000.00	Carrom		3,500.00
Subscription		58,620.00	Misc		1,890.00
Bank Interest		67,532.00	IA&AD TT EZ		12,50,581.00
Shuttlecocks Price Refund		72,750.00	IA&AD TT IZ		19,28,816.00
			IA&AD Badminton IZ		27,31,986.00
			Children's Park & Open Air Gym		10,00,000.00
			Closing Balance		
			Cash	NIL	
			Bank-AGORC	5,68,549.96	
			Donation-Fixed Deposit	35,306.00	
			Adhoc	-	
Total		76,25,643.96	Total		76,25,643.00

Closing Balance :

Bank-AGORC	5,68,549.96
Donation-Fixed Deposit	35,306.00
Total	6,03,855.96

Chompakali DebBarma Dt. 3/07/2026 — Treasurer
Pradip kr. Nandi 3/7/2026 — Secretary/AGORC
General Body Auditor

Welfare Officer(A&E)
Welfare Officer(Audit)
03/07/2026 — President/AGORC

Rohit 03/07/26

(63)

GFR 12-A

[{See Rule 238 (1)]

Utilisation Certificate

For the Financial Year 2025-2026 respect of

Non-Recurring

Grans-in-Aid-General-(Revenue)

1. Name of the Scheme : Accountant General Office Recreation Club, Tripura
2. Whether recurring or non-recurring grants : Non-Recurring
3. Grants position at the beginning of the financial year
   - (i) Cash in Hand/Bank : ₹6,03,855.96
   - (ii) Unadjusted advance:
   - (iii) Total : ₹6,03,855.96

4. Details of grants received, expenditure incurred and closing balance : (Actuals)

Unspent Balances of Grants received years [figure as at Sl.No. 3(iii)	Interest Earned thereon	Interest deposited back to the Government	Grants received during the year			Total Available funds (1+2-3+4)	Expenditure incurred	Closing Balances (5-6)
1	2	3	4			5	6	7
		NIL	Sanction Number	Date	Amount			
			NIL	NIL	NIL			

Component wise utilization of grants:

Grant in AID General	Total
Cricket	
Carrom	
Table Tennis	₹31,79,397.00 → Non-GST Bill!
Hockey	
Football	Non-Gst Bill! →
Badminton	₹27,31,986,00
Open Air Gym & Children Park	₹10,00,000.00 ✓ GST Bill
Cultural	
NEFT/Bank Charges	

Details of grants position at the end of the year

- (i) Cash in Hand/Bank
- (ii) Unadjusted Advances
- (iii) Total:

82

Certified that I have satisfied myself that the conditions on which grants were sanctioned have been duly fulfilled /are being fulfilled and that I have exercised following checks to see that the money has been actually utilized for the purpose which it was sanctioned:

(i) The main accounts and other subsidiary accounts and registers (including assets registers) are maintained as prescribed in the relevant Act/Rules/Standing instructions (mention the act/Rules) and have been duly audited by designated auditors. The figures depicted above tally with the audited figures mentioned in financial statements/accounts.

(ii) There exist internal controls for safeguarding public funds/assets, watching outcomes and achievements of physical targets against the financial inputs, ensuring quality in asset creation etc. & the periodic evaluation of internal controls is exercised to ensure their effectiveness.

(iii) To the best of our knowledge and belief, no transactions have been entered that are in violation of relevant Act/Rules/standing instructions and scheme guidelines.

(iv) The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms and are not general in nature.

(v) The benefits were extended to the intended beneficiaries and only such areas/districts were covered where the scheme was intended to operate.

(vi) The expenditure on various components of the scheme was in the proportions authorized as per the scheme guidelines and terms and conditions of the grants-in-aid.

(vii) It has been ensured that the physical and financial performance under Accountant General Office Recreation Club Bangalore has been according to the requirements as prescribed in the guidelines issued by Govt. of India and the performance/targets achieved statement for the year to which the utilization of the fund resulted in outcomes given at Annexure-I duly enclosed.

(viii) The utilization of the fund resulted in outcomes given at Annexure-II duly enclosed (to be formulated by the Ministry/Department concerned requirements/specifications). as per their

(ix) Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries is enclosed at Annexure-II (to be formulated by the Ministry/Department concerned as per their requirements/specifications).

Dated: 03-07-2026

Place: Agartala

Pradip [illegible]
Secretary/ARORC
3/7/2026

Welfare Officer/Audit

Welfare Officer/A&E

03/07/2026
President/AGORC

(61)

Accountant General's Office Recreation Club			
Income and Expenditure Accounts for the year 2025-26			
Expenditure	(Rs.)	Income	(Rs.)
Daily News Paper Bill	5280	Subscription	₹58,620.00
Canteen Bill	992.00	Bank Interest	₹67,532.00
Yoga Day	6,000.00	~~IA&AD Hockey fund~~ Interest on FD	6041
Cultural Activity/participation	11,430	Deposit (Adhoc Grant TI)	
Saraswiti Puja	9,500	Deposit(Adhoc grant Hockey)	
Badminton	3,000	PWDPH	
Table Tennis	5,555	excess of expr. Over income	
Cricket	72,058 ~~63,258~~		16,52,000
Carrom	~~3,500~~		15,62,000
Miscellaneous	1,890		26,17,000
	17,28,816		10,00,000
	~~12,50,587~~		
	~~27,31,986~~		
	10,00,000		
Total	1,10,405	Total	1,26,152

Champakali DebBarma
D.T. 3/7/2026
Treasurer

Pradip Kr. Nath
Secretary/AGORC 3/7/2026

General Body Auditor

Welfare Officer(A&E)

Welfare Officer(Audit)

03/07/2026
President/AGORC

Accountant General's Office Recreation Club								
Balance Sheet as on 31st March 2026 (2025-2026)								
Liabilities	(Rs.)	(Rs.)	Assets	Opening balance	Write off	Depreciation (Rs.)	Additions (Rs.)	Closing Balance
Balance as per Previous Balance Sheet			Cultural Wing		0.00			
Less Excess of expr over income			Library & reading room		0.00			
Library & Reading Room			Furniture		0.00			
			Carrom		0.00			
Rectification of assets			Table tennis		0.00			
Less : Depreciation			Gymnasium		0.00			
Total			Cricket		0.00			
			Hockey		0.00			
			Foot Ball		0.00			
			Almirah		0.00			
			Shuttle Badminton		0.00			
			Fixed Deposit					
			Total					
			Closing Balance					
			Cash					
			Bank					
Tot al					0.00			

Note:

1. 10 % depreciation provided on the opening balance of assets purchased during the previous years (Depreciation Rs.......... less Rs............. on the liability side• Rs. ... ... taken to income and expenditure account)

I have examined the accounts of the AGORC. for the year 2024-2025, I have obtained nil information and explanation required by me, In my opinion and to the best of knowledge and belief and as seen from the books of accounts of the club, the accounts give a fair and true picture.

Champakali DebBarma. 3/7/2026
Treasurer

Pradip Kr. Nandi
Secretary/AGORC 3/7/2026

General Body Auditor

Welfare Officer(A&E)

Welfare Officer(Audit)

03/07/2026
President/AGORC

59

ACCOUNTANT GENERAL'S OFFICE RECREATION CLUB

Receipts & Payments Account for 2024-25

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening balance as on 01.04.2024	4,98,269.96	Daily newspaper bill	~~5,280.00~~
IA&AD Carrom EZ & IZ-2024 Fund	16,72,350.00	Wooden box and painting in AGORC hall	41,700.00
Yoga Day-2024 Fund	13,500.00	Community Hall painting	52,428.00
Open Air Gym & Children's Park Fund	10,00,000.00	Canteen bill	5,520.00
Synthetic flooring/Cricket kit/Cricket match fund	3,02,500.00	New TT board (Stag)	66,154.00
Purchase of carrom board fund	1,07,541.00	Yoga Day-2024	13,460.00
Subscription	63,620.00	Raksha Bandhan	6,000.00
Bank interest	16,834.00	Women's Day	3,730.00
		Puja expenditure	10,001.00
		Bhai Phota	8,925.00
		Farewell programme of PAG	10,866.00
		Sports activities - Carrom, TT and Cricket	47,300.00
		Cultural activities - 15 August and 26 January	1,780.00
		Wooden stage maintenance and painting	15,900.00
		Purchase of carrom board	1,07,546.75
		Miscellaneous	8,720.00
		IA&AD Carrom EZ & IZ-2024	16,73,568.00
		Closing balance as on 31.03.2025	~~15,95,736.21~~ 15,91,168.21
Total	**36,74,614.96**	**Total**	**36,74,614.96**

(already audited figure) VC

July 2024 No voucher

₹9,000

Transportation Expense for New TT Board 4598

₹9,000 (club's fund)

11,210 → Bill

already audited figure

allowed as circulars of U.C. [illegible]

20,83,446.75

Bank Reconciliation Statements 2024-25

Particulars	Amount (Rs.)
Balance as per cash book	15,55,826.21 ~~15,60,430.21~~
Add: Uncashed cheques issued	1,76,052.00
Adjusted cash-book balance	C. Balance 17,81,876.61 ~~17,36,482.21~~
Balance as per bank statement	18,21,462.62
Unreconciled difference	₹89,584.01 84,980.41

₹4,578

Bank balance xxxx

Total { 20,83,446.75

i.e. Bank A/C - AGORC :- (59) 15,55,862.21

Donation - Fixed Deposit → 35,306.

₹49,674.41

O/b should be ₹16,45,411

(58)

ACCOUNTANT GENERAL'S OFFICE RECREATION CLUB

Receipts & Payments Account for 2025-26

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening balance as on 01.04.2025	15,95,736.21	Newspaper bill	5,280.00
IA&AD TT Fund - East Zone	16,52,000.00	Canteen bill	992.00
IA&AD TT Fund - Inter Zone	15,62,000.00	Yoga Day	6,000.00
IA&AD Badminton Inter Zone Fund	26,17,000.00	Cultural activity	11,430.00
Subscription	58,620.00	Saraswati Puja	9,500.00
Bank interest	67,532.00	Badminton	3,000.00
Shuttlecocks price refund	~~72,750.00~~	TT racquet and ball	5,555.00
		Cricket	63,258.00
		Carrom	3,500.00
		Miscellaneous	1,890.00
		IA&AD TT - East Zone	12,50,581.00
		IA&AD TT - Inter Zone	19,28,816.00
		IA&AD Badminton - Inter Zone	27,31,986.00
		Children's Park & Open Air Gym	10,00,000.00
		Closing balance as on 31.03.2026	6,03,850.21
Total	**76,25,638.21**	**Total**	**76,25,638.21**

Bank Reconciliation Statements 2025-26

Particulars	Amount (Rs.)
Balance as per cash book	5,68,544.21
Add: Uncashed cheques issued	6,55,178.00
Adjusted cash-book balance	12,23,722.21
Balance as per bank statement	10,30,139.62
Unreconciled difference	1,93,582.59

131847
41347
490500

ACCOUNTANT GENERAL'S OFFICE RECREATION CLUB

Receipts & Payments Account for 2026-27 (up to 03.07.2026)

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening balance as on 01.04.2026	6,03,850.21	Payments during the period	0.00
Subscription	18,760.00	Closing bank balance	5,90,791.21
Bank interest	3,487.00	Closing Fixed Deposit balance	35,306.00
Total	**6,26,097.21**	**Total**	**6,26,097.21**

Bank Reconciliation Statement 2026-27 (up to 03-07-2026)

Particulars	Amount (Rs.)
Balance as per cash book	5,90,791.21
Add: Uncashed cheques issued	0
Adjusted cash-book balance	5,90,790.21
Balance as per bank statement	5,90,958.52
Unreconciled difference	167.31

1731896.61
35806
59,63,193

77,30,376

70,27,088.

7,03,288-
41,347

6,61,941

difference :- ₹1,53,952

Accountant General's Office Recreation Club					
Receipts & Payments accounts for the year 2026-2027(upto 03-07-2026)					
Receipts		(Rs.)	Payments		(Rs.)
Opening Balance					
Cash	NIL	4,99,900			
Bank-AGORC	~~5,68,549.00~~		5,41,247		
Donation-Fixed Deposit	~~35,306.00~~ 41,347				
Adhoc	-				
Total		~~6,03,855.00~~			
				year C/B	5,90,938.
Subscription		18,760.00			
Bank Interest		3,487.00			
Refund		72,750/-			
			Closing Balance		5,94,897
			Cash	NIL	
			Bank-AGORC	~~5,90,796.96~~	~~5,22,147~~
			Donation-Fixed Deposit	35,306.00	
			Adhoc	- 41,347	
Total		~~6,26,102.96~~	Total		6,26.102.00

~~568,494~~
6,36,244

Closing Balance :

Bank-AGORC	5,90,796.96
Donation-Fixed Deposit	35,306.00
Total	6,26.102.96

18,490
+ 3,939
22,429

unaccounted difference
~~368,811~~
₹ 3,939

Treasurer | Secretary/AGORC | Auditor (nominated by Chief Patron)

Welfare Officer(A&E) | Welfare Officer(Audit) | President/AGORC

GFR 12-A

[{See Rule 238 (1)]

Utilisation Certificate

For the Financial Year 2025-2026 respect of

Non-Recurring

Grans-in-Aid-General-(Revenue)

1. Name of the Scheme : Accountant General Office Recreation Club, Tripura
2. Whether recurring or non-recurring grants : Non-Recurring
3. Grants position at the beginning of the financial year
   (i) Cash in Hand/Bank : ₹6,26.102.96
   (ii) Unadjusted advance:
   (iii) Total :₹ 6,26.102.96

4. Details of grants received, expenditure incurred and closing balance : (Actuals)

Unspent Balances of Grants received years [figure as at Sl.No. 3(iii)	Interest Earned thereon	Interest deposited back to the Government	Grants received during the year			Total Available funds (1+2-3+4)	Expenditure incurred	Closing Balances (5-6)
1	2	3	4			5	6	7
		NIL	Sanction Number	Date	Amount			
			NIL	NIL	NIL			

Component wise utilization of grants:

Grant in AID General	Total
Cricket	
Carrom	
Table Tennis	
Hockey	
Football	
Badminton	
Cultural	
NEFT/Bank Charges	

Details of grants position at the end of the year

(i) Cash in Hand/Bank
(ii) Unadjusted Advances
(iii) Total:

54

Certified that I have satisfied myself that the conditions on which grants were sanctioned have been duly fulfilled /are being fulfilled and that I have exercised following checks to see that the money has been actually utilized for the purpose which it was sanctioned:

(i) The main accounts and other subsidiary accounts and registers (including assets registers) are maintained as prescribed in the relevant Act/Rules/Standing instructions (mention the act/Rules) and have been duly audited by designated auditors. The figures depicted above tally with the audited figures mentioned in financial statements/accounts.

(ii) There exist internal controls for safeguarding public funds/assets, watching outcomes and achievements of physical targets against the financial inputs, ensuring quality in asset creation etc. & the periodic evaluation of internal controls is exercised to ensure their effectiveness.

(iii) To the best of our knowledge and belief, no transactions have been entered that are in violation of relevant Act/Rules/standing instructions and scheme guidelines.

(iv) The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms and are not general in nature.

(v) The benefits were extended to the intended beneficiaries and only such areas/districts were covered where the scheme was intended to operate.

(vi) The expenditure on various components of the scheme was in the proportions authorized as per the scheme guidelines and terms and conditions of the grants-in-aid.

(vii) It has been ensured that the physical and financial performance under Accountant General Office Recreation Club Bangalore has been according to the requirements as prescribed in the guidelines issued by Govt. of India and the performance/targets achieved statement for the year to which the utilization of the fund resulted in outcomes given at Annexure-I duly enclosed.

(viii) The utilization of the fund resulted in outcomes given at Annexure-II duly enclosed (to be formulated by the Ministry/Department concerned requirements/specifications). as per their

(ix) Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries is enclosed at Annexure-II (to be formulated by the Ministry/Department concerned as per their requirements/specifications).

Dated :

Place :

Secretary/ARORC Welfare Officer/Audit Welfare Officer/A&E President/AGORC

Accountant General's Office Recreation Club								
Balance Sheet as on 31st March 2026 (2025-2026)								
Liabilities	**(Rs.)**	(Rs.)	Assets	Opening balance	Write off	Depreciation (Rs.)	Additions (Rs)	Closing Balance
Balance as per Previous Balance Sheet			Cultural Wing		0.00			
Less Excess of expr over income			Library & reading room		0.00			
Library & Reading Room			Furniture		0.00			
			Carrom		0.00			
Rectification of assets			Table tennis		0.00			
Less : Depreciation			Gymnasium		0.00			
Total			Cricket		0.00			
			Hockey		0.00			
			Foot Ball		0.00			
			Almirah		0.00			
			Shuttle Badminton		0.00			
			Fixed Deposit					
			Total					
			Closink!, Balance					
			Cash					
			Bank					
Tot.al					0.00			

Note:

1. 10 % depreciation provided on the opening balance of assets purchased during the previous years (Depreciation Rs.......... less Rs.............. on the liability side• Rs. .... taken to income and expenditure account)

I have examined the accounts of the AGORC. for the year 2024-2025, I have obtained nil information and explanation required by me, In my opinion and to the best of knowledge and belief and as seen from the books of accounts of the club, the accounts give a fair and true picture.

Treasurer	Secretary/AGORC	General Body Auditor
Welfare Officer(A&E)	Welfare Officer(Audit)	President/AGORC

52

Accountant General's Office Recreation Club

Income and Expenditure Accounts for the year 2026-27 Upto 03/07/2026

Expenditure	(Rs.)	Income	(Rs.)
Hockey		Subscription	18,760.00
Foot Ball		Bank Interest	3,487.00
Cricket		IA&AD Hockey fund	
Shuttle Badminton		Deposit (Adhoc Grant TI)	
Carrom		Deposit(Adboc grant Hockey)	
Table Tennis		PWDPH	
Cultural		excess of expr. Over income	
AGM			
IA&AD Hockey expenses			
Depreciation			
Write off of assets			
Total		**Total**	

Treasurer Secretary/AGORC General Body Auditor

Welfare Officer(A&E) Welfare Officer(Audit) President/AGORC

Accountant General's Office Recreation Club

Income and Expenditure Accounts for the year 2024-2025

Expenditure	(Rs.)	Income	(Rs.)
Daily News paper bill	5,280	Subscription	63,620.00
Preparation of wooden box in AGORC hall and painting	41,700	Bank Interest	16,834.00
Community Hall Painting	52,428	IA&AD Hockey fund	
Canteen Bill	5,520	Deposit (Adhoc Grant TI)	
Observe Yoga day - 2024	13,460	Deposit(Adboc grant Hockey)	
Table Tennis 4,578	66,154	PWDPH	
Observe Raksha Bandan	6,000	excess of expr. Over income	
Observe women's day	3,730		
Expenditure on puja	10,001		
Observe Bhai phota	8,925		
Farewell programme of PAG sir	10,866		
Sports activity Carrom,Cricket	47,300		
Cultural activity on 15th August & 26th January	1,780		
Maintenance of wooden stage in AGORC and painting	15,900		
Miscellaneous	8,720		
Total	**2,97,764**	**Total**	**80,454**

Treasurer | Secretary/AGORC | General Body Auditor

Welfare Officer(A&E) | Welfare Officer(Audit) | President/AGORC

Accountant General's Office Recreation Club					
Receipts & Payments accounts for the year 2025-2026					
Receipts		(Rs.)	Payments		(Rs.)
Opening Balance			News paper Bill		5,280.00
Cash	NIL		Canteen Bill		992.00
Bank-AGORC	~~15,60,435.96~~	15,55,826.21	Yoga Day		6,000.00
Donation -Fixed Deposit	35,306.00	35,306.	Cultural Activity		11,430.00
Adhoc	-	1591,168.	Swaraswati Puja		9,500.00
Total		15,95,741.96	Badminton		3,000.00
IA&AD TT Fund EZ		16,52,000.00	T. T. Racquet & Ball		5,555.00
IA&AD TT Fund IZ		15,62,000.00	Cricket		72,050
IA&AD Badminton IZ Fund		26,17,000.00	Carrom		
Subscription		58,620.00	Misc		1,890.00
Bank Interest		67,532.00	IA&AD TT EZ		12,50,581.00
Interest on FD		2,950	IA&AD TT IZ		19,28,816.00
Prior Period Interest Income on FD		3,091	IA&AD Badminton IZ		27,31,986.00
			Children's Park & Open Air Gym		10,00,000.00
			Closing Balance		
			Cash	NIL	
			Bank-AGORC		4,90,499
			Donation-Fixed Deposit		41,347
			Adhoc	-	
Total		~~75,58,934.96~~	Total		75,58,934.00

Closing Balance :
Bank-AGORC 5,68,549.96
Donation-Fixed Deposit 35,306.00
Total 6,03,855.96

Treasurer	Secretary/AGORC	Auditor (nominated by Chief Patron)
Welfare Officer(A&E)	Welfare Officer(Audit)	President/AGORC

GFR 12-A
[{See Rule 238 (1)]
Utilisation Certificate
For the Financial Year 2025-2026 respect of
Non-Recurring
Grans-in-Aid-General-(Revenue)

1. Name of the Scheme : Accountant General Office Recreation Club, Tripura
2. Whether recurring or non-recurring grants : Non-Recurring
3. Grants position at the beginning of the financial year
   (i) Cash in Hand/Bank : ₹6,03,855.96
   (ii) Unadjusted advance:
   (iii) Total : ₹6,03,855.96

4. Details of grants received, expenditure incurred and closing balance : (Actuals)

Unspent Balances of Grants received years [figure as at Sl.No. 3(iii)	Interest Earned thereon	Interest deposited back to the Government	Grants received during the year			Total Available funds (1+2-3+4)	Expenditure incurred	Closing Balances (5-6)
1	2	3	4			5	6	7
		NIL	Sanction Number	Date	Amount			
			NIL	NIL	NIL			

Component wise utilization of grants:

Grant in AID General	Total
Cricket	
Carrom	
Table Tennis	₹31,79,397.00
Hockey	
Football	
Badminton	₹27,31,986,00

Open Air Gym & Children Park	₹10,00,000.00
Cultural	
NEFT/Bank Charges	

Details of grants position at the end of the year

(i) Cash in Hand/Bank
(ii) Unadjusted Advances
(iii) Total:

Certified that I have satisfied myself that the conditions on which grants were sanctioned have been duly fulfilled /are being fulfilled and that I have exercised following checks to see that the money has been actually utilized for the purpose which it was sanctioned:

(i) The main accounts and other subsidiary accounts and registers (including assets registers) are maintained as prescribed in the relevant Act/Rules/Standing instructions (mention the act/Rules) and have been duly audited by designated auditors. The figures depicted above tally with the audited figures mentioned in financial statements/accounts.

(ii) There exist internal controls for safeguarding public funds/assets, watching outcomes and achievements of physical targets against the financial inputs, ensuring quality in asset creation etc. & the periodic evaluation of internal controls is exercised to ensure their effectiveness.

(iii) To the best of our knowledge and belief, no transactions have been entered that are in violation of relevant Act/Rules/standing instructions and scheme guidelines.

(iv) The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms and are not general in nature.

(v) The benefits were extended to the intended beneficiaries and only such areas/districts were covered where the scheme was intended to operate.

(vi) The expenditure on various components of the scheme was in the proportions authorized as per the scheme guidelines and terms and conditions of the grants-in-aid.

(vii) It has been ensured that the physical and financial performance under Accountant General Office Recreation Club Bangalore has been according to the requirements as prescribed in the guidelines issued by Govt. of India and the performance/targets achieved statement for the year to which the utilization of the fund resulted in outcomes given at Annexure-I duly enclosed.

(viii) The utilization of the fund resulted in outcomes given at Annexure-II duly enclosed (to be formulated by the Ministry/Department concerned requirements/specifications). as per their

(ix) Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries is enclosed at Annexure-II (to be formulated by the Ministry/Department concerned as per their requirements/specifications).

Dated :

Place :

Secretary/ARORC Welfare Officer/Audit Welfare Officer/A&E President/AGORC

Accountant General's Office Recreation Club

Balance Sheet as on 31st March 2026 (2025-2026)

Liabilities	(Rs.)	(Rs.)	Assets	Opening balance	Write off	Depreciation (Rs.)	Additions (Rs.)	Closing Balance
Balance as per Previous Balance Sheet			Cultural Wing		0.00			
Less Excess of expr over income			Library & reading room		0.00			
Library & Reading Room			**Furniture**		0.00			
			Carrom		0.00			
Rectification of assets			Table tennis		0.00			
Less : Depreciation			Gymnasium		0.00			
Total			Cricket		0.00			
			Hockey		0.00			
			Foot Ball		0.00			
			Almirah		0.00			
			Shuttle Badminton		0.00			
			Fixed Deposit					
			Total					
			Closing Balance					
			Cash					
			Bank					
Tot al					0.00			

Note:

1. 10 % depreciation provided on the opening balance of assets purchased during the previous years (Depreciation Rs......... less Rs............. on the liability side• Rs. .... taken to income and expenditure account)

I have examined the accounts of the AGORC. for the year 2024-2025, I have obtained nil information and explanation required by me, In my opinion and to the best of knowledge and belief and as seen from the books of accounts of the club, the accounts give a fair and true picture.

Treasurer Secretary/AGORC General Body Auditor

Welfare Officer(A&E) Welfare Officer(Audit) President/AGORC

Accountant General's Office Recreation Club

Income and Expenditure Accounts for the year 2025-26

Expenditure	(Rs.)	Income	(Rs.)
Daily News Paper Bill	5280	Subscription	₹58,620.00
Canteen Bill	992.00	Bank Interest	₹67,532.00
Yoga Day	6,000.00	Interest on FD	6,041
Cultural Activity/participation	11,430	IA&AD Hockey fund	
Saraswiti Puja	9,500	Deposit (Adhoc Grant TI)	
Badminton	3,000	Deposit (Adboc grant Hockey)	
Table Tennis	5,555	PWDPH	
Cricket	72,050	excess of expr. Over income	
Carrom			
Miscellaneous	1,890		
Total	**1,15,697**	**Total**	**1,32,193**

Treasurer | Secretary/AGORC | General Body Auditor

Welfare Officer(A&E) | Welfare Officer(Audit) | President/AGORC

46

A.G.OFFICE RECREATION CLUB
प्रधान महालेखाकार का कार्यालय , त्रिपुरा
OFFICE OF THE PR.ACCOUNTANT GENERAL, TRIPURA
AGARTALA – 799006

No. AGORC/Audit Requisition/2025-26/365 Dated : 23/07/2026

To
The Sr. Accounts Officer (C)
O/o The Pr. Accountant General (Audit)
Tripura

Subject: Submission of Audit Requisition No. Club Audit/2025-26/01, dated 07-07-2026, Audit Requisition No. Club Audit/2025-26/02, dated 10-07-2026 and Audit Requisition No. Club Audit/2025-26/03, dated 10-07-2026

Respected Sir,

With reference to the above Audit Requisition, dated 07-07-2026 & 10-07-2026, I am submitting herewith the information for kind disposal please.

Reference: Table 1 of Requisition 1

Statement showing the break up details of the opening balance of AGORC Bank of Rs. 15,95,736.21 as on 01-04-2025

Sl. No.	Name of the Grant / fund received	Date of the Grant / fund received	Amount (₹)
1.	Open Air Gym & Children Park Fund	28-02-2025	10,00,000.00
2.	Synthetic Flooring in TT Hall, purchase of cricket Kit & organizing cricket match	30-03-2025	3,02,500.00
3.	Own funds,		2,57,930.21
4.	Fixed deposits		35306.00
		TOTAL	15,95,736.21

Reference: - Table 2 of Requisition 1

Statement showing the break up details of the expenditures incurred by the AGORC during the FY 2025-26

Sl. No.	Name of the Expenditure	Amount of the Expenditure (₹)	Whether incurred out of the Grant-in-Aid (GIA) or from the Club's own Internally generated funds
1	Yoga day	6,000	Own funds
2	Cultural Activity	11,430	Own funds
3	Saraswati Puja	9,500	Separate subscription from members and residual from own funds
4	Badminton	3,000	Own funds
5	T.T Racquet & Ball	5,555	Own funds
6	Cricket	63,258	From the GIA of Rs. 3,02,500/-

Sl. No.	Name of the Expenditure	Amount of the Expenditure (₹)	Whether incurred out of the Grant-in-Aid (GIA) or from the Club's own Internally generated funds
7	Carrom	3,500	Own funds
8	Children's Park & Open Air Gym	10,00,000	From the GIA

Reference: Table 1 of Requisition 2

Statement showing the details of cash payment in excess of Rs. 10,000 in respect of IA&AD East Zone TT Tournament 2025-26

Sl. No.	Invoice No. & Date	Particulars / Subject-Matter of the Invoice	Amount of the Invoice (₹)	Payment Made (₹)
1	5056, 16-01-2026	Maa Tara Enterprise	23,960	23,960
2	228, 20-01-2026	New Shree Guru Store	14,000	14,000
3	404, 20-01-2026	Maa Sarada Mani Flower Centre	13,700	13,700
4	Nil, 24-01-2026	Indranagar Yuba Sanstha	11,250	11,250
5	Nil, 24-01-2026	Carrying cost	11,000	11,000
6	1506, 10-02-2026	Planet Computer	22,825	22,825
		Total	96,735	96,735

- Payment made to Umpires has not been included.

Reference: Table 2 of Requisition 2

Statement showing the details of cash payment in excess of Rs. 10,000 in respect of IA&AD Inter Zonal TT Tournament 2025-26

Sl. No.	Invoice No. & Date	Particulars / Subject-Matter of the Invoice	Amount of the Invoice (₹)	Payment Made (₹)
1	301, 31-01-2026	New Sree Guru	16,000	16,000
2	2, 04-02-2026	Musician	23,000	23,000
3	nil, 04-02-2026	Indranagar Yuba Sanstha	15,000	15,000
4	403, 06-02-2026	Maa Saradamoni Flower Centre	15,500	15,500
5	nil, 06-02-2026	Dulal Chandra Debnath	10,470	10,470
		Total	79970	79970

- Payment made to Umpires has not been included.

Reference: Table 3 of Requisition 2

Statement showing the details of cash payment in excess of Rs. 10,000 in respect of IA&AD Inter Zonal Badminton Tournament 2025-26

Sl. No.	Invoice No. & Date	Particulars / Subject-Matter of the Invoice	Amount of the Invoice (₹)	Payment Made (₹)
1	Invoice No: 302 dated 07-03-2026	New Sree Guru Stores (Purchase of Uttariya)	19000.00	19000.00
2	Invoice No: 1531 dated 23-03-2026	Planet Computer (Flex Printing)	10645.00	10645.00
3	Invoice No: 409 dated 08-03-2026	Saradamoni Flower Centre (Hall decoration)	25000.00	25000.00
4	Invoice No: nil dated 09-03-2026	Jadav Mistanno Bhander (Snacks for opening day)	10125.00	10125.00
5	Invoice No: nil dated 12-03-2026	Jadav Mistanno Bhander (Snacks for closing day)	10125.00	10125.00
6	Invoice No: nil dated 12-03-2026	Dulal Tea House (Supply of tea and water during event)	12360.00	12360.00
7	Invoice No: 471 dated 05-03-2026	N D Stores (Kit for umpires)	22000.00	22000.00
		Total	1,09,255.00	1,09,255.00

- Payment made to Umpires has not been included.

Reference: Table 1 of Requisition 3

Statement showing details of the payments made in respect of non-GST compliant invoices for the IA&AD East Zone TT Tournament 2025-26

Sl. No.	Invoice No. & Date	Voucher/Bill particulars	Amount of the Invoice	Payment Mode
1.	5056, 16-01-2026	Maa Tara Enterprise	23,960	
2.	1657, 17-01-2026	Shree Maa Stationery	2,738	
3.	1676, 19-01-2026	Shree Maa Stationery	1,060	
4.	1184, 20-01-2026	Carpenter item	8,450	
5.	228, 20-01-2026	New Shree Guru Store	14,000	
6.	150, 20-01-2026	Joy Maa santoshi engrave centre	4,400	
7.	2935, 20-01-2026	M/s P. K Bhowmik	550	
8.	404, 20-01-2026	Maa Sarada Mani Flower Centre	13,700	
9.	45, 20-01-2026	M/S Joygure Travels	680	
10.	907, 20-01-2026	Wooden Work	3,000	
11.	nil, 21-01-2026	Jadav Mistanna Bhander	5,250	
12.	1564, 21-01-2026	M/s Balaram Stores	360	
13.	4193, 23-01-2026	Bipasha	2,800	
14.	2045, 24-01-2026	Shaheed Bhagat Singh	1,97,130	Cheque

Reference: Table 2 of Requisition 3

Statement showing details of the payments made in respect of non-GST compliant invoices for the IA&AD Inter Zonal TT Tournament 2025-26

Sl. No.	Invoice No. & Date	Voucher/Bill particulars	Amount of the Invoice	Payment Mode
1.	301, 31-01-2026	New Sree Guru	16,000	Cash
2.	2162, 31-01-2026	Sree Maa Stationery	2,343	Cash
3.	2153, 31-01-2026	Sree Maa Stationery	150	Cash
4.	Nil, 01-02-2026	Sports Haven	1,020	Cash
5.	44, 02-02-2026	M/s Joyguru Traders	500	Cash
6.	37, 02-02-2026	M/s Joyguru Traders	900	Cash
7.	512, 02-02-2026	Nath Book and Varieties	140	Cash
8.	677, 02-02-2026	Joy Ram Varieties	840	Cash
9.	322, 02-02-2026	Gandheshwari	590	Cash
10.	366, 02-02-2026	Chennai Hot Chips	1,000	Cash
11.	25, 02-02-2026	Cake Plaza	400	Cash
12.	Nil, 02-02-2026	Hotel Shibam	440	Cash
13.	57, 03-02-2026	Joy Ram Varieties	1,600	Cash
14.	362, 03-02-2026	Shyamsree Restaurant	460	Cash
15.	nil, 03-02-2026	Jadav Mistanno Bhander	9,625	Cash
16.	nil, 03-02-2026	IPSITA	465	Cash
17.	146, 04-02-2026	Pradip Mistanno Bhander	472	Cash
18.	403, 06-02-2026	Maa Saradamoni Flower Centre	15,500	Cash
19.	264, 06-02-2026	M/s Giridhari Mistanno Bhander	250	Cash
20.	Nil, 06-02-2026	Gopal Mistanno Bhander	230	Cash
21.	Nil, 06-02-2026	Dulal Chandra Debnath	10,470	Cash
22.	5121, 06-02-2026	M/s Maa Tara Enterprise	10,000	Cash
23.	nil, 06-02-2026	Jadav Mistanno Bhander	9,925	Cash

(A1)

24.	6456, 06-02-2026	Adi Saka Hotel	1,800	Cash
25.	4326, 06-02-2026	Bipasha	3,870	Cash
26.	2044, 06-02-2026	Shaheed Bhagat Singh	2,80,000	Cheque
27.	nil, 07-02-2026	Kajal Debnath	5,000	Cash
28.	nil, 08-02-2026	Pradip Mistanno Bhander	3,645	Cash
29.	nil, 09-02-2026	Khokhan Debnath	10,000	Cash
30.	nil, 09-02-2026	Nandulal Das	2,100	Cash
31.	Nil, 19-01-2026	Sports Haven	10,000	Cash

Reference: Table 3 of Requisition 3

Statement showing details of the payments made in respect of non-GST compliant invoices for the IA&AD Inter Zonal Badminton Tournament 2025-26

Sl. No.	Invoice No. & Date	Voucher/Bill particulars	Amount of the Invoice	Payment Mode
1.	nil dated 23-03-2026	Nanda Dulal Das (Transportation)	91,166	Cheque
2.	nil dated 24-03-2026	Khokhan Debnath (Transportation)	25,000	Cheque
3.	nil dated nil	Hiring of jeep	4,800	Cash
4.	10 dated 13-03-2026	Saha Communication Centre	3,680	Cash
5.	4663 dated 08-03-2026	Sreeram Paints and Hardwares	6,320	Cash
6.	409 dated 08-03-2026	Saradamoni Flower Centre	25,000	Cash
7.	self undertaking dated 08-03-2026	Glasses	320	Cash
8.	1072 dated 10-03-2026	Joyshree Restaurant	750	Cash
9.	109 dated nil	Soma Enterprise	1,800	Cash
10.	328 dated 12-03-2026	AG Canteen	500	Cash
11.	483 dated 08-03-2026	Gandeshwari	650	Cash
12.	nil dated 09-03-2026	Jadav Mistanno Bhander	10,125	Cash
13.	nil dated 12-03-2026	Jadav Mistanno Bhander	10,125	Cash
14.	2189 dated 16-03-2026	Food	3,58,500	Cash
15.	471 dated 05-03-2026	N D Store	22,000	Cash
16.	2812 dated 07-03-2026	Sree Maa Stationery	4,026	Cash
17.	nil dated 09-03-2026	Gopal Pan Bhander	80	Cash

Yours faithfully

Pradip Kr. Nandi

Secretary/AGORC 23/7/2026

भारतीय लेखा तथा लेखा परीक्षा विभाग
कार्यालय, प्रधान महालेखाकार (लेखापरीक्षा),
त्रिपुरा, अगरतला– 799 006

Indian Audit & Accounts Department
Office of the Pr. Accountant General (Audit), Tripura
Agartala – 799 006

AUDIT REQUISITION No: CLUB AUDIT / 2025-26 /03 **Date: 10.07.2026**

In connection with the audit and verification of the Annual Accounts of the Accountant General Office Recreation Club (AGORC) for the financial year (FY) 2025-26, the information in relation to the payments made in respect of **non-GST compliant invoices** for (a) IA&AD East Zone Table Tennis (TT) Tournament 2025-26 held during the period 21.01.2026 to 23.01.2026, (b) IA&AD Inter Zonal TT Tournament 2025-26 held during the period 03.02.2026 to 06.02.2026 and (c) IA&AD Zonal Badminton Tournament held during the period 09.03.2026 to 11.03.2026 in the following prescribed three Table formats may please be furnished to the Audit on an expeditious basis :

Table 1

Statement showing the details of the payments made in respect of non-GST compliant invoices for the IA&AD East Zone Table Tennis (TT) Tournament 2025-26

Sl. No	Invoice No & Date	Particulars / Subject -Matter of the Invoice	Amount of the Invoice	Payment Mode i.e. whether in Cash or vide Bank Payment
1.				
2.				
3.				
4.				
5.				
		Total		

Table 2

Statement showing the details of the payments made in respect of non-GST compliant invoices for the IA&AD Inter Zonal Table Tennis (TT) Tournament 2025-26

Sl. No	Invoice No & Date	Particulars / Subject - Matter of the Invoice	Amount of the Invoice	Payment Mode i.e. whether in Cash or vide Bank Payment
1.				
2.				
3.				
		Total		

Table 3

Statement showing the details of the payments made in respect of non-GST compliant invoices for the IA&AD Zonal Badminton Tournament 2025-26

Sl. No	Invoice No & Date	Particulars / Subject -Matter of the Invoice	Amount of the Invoice	Payment Mode i.e. whether in Cash or vide Bank Payment
1.				
2.				
3.				
4.				
5.				
		Total		

Mahesh Kumar
10 July 2026.
Sr. Audit Officer (C)

To,
The Secretary, AGORC,
Agartala

Copy to: Sr. Audit office (Admn.)

भारतीय लेखा तथा लेखा परीक्षा विभाग
कार्यालय, प्रधान महालेखाकार (लेखापरीक्षा),
त्रिपुरा, अगरतला– 799 006

Indian Audit & Accounts Department
Office of the Pr. Accountant General (Audit), Tripura
Agartala – 799 006

AUDIT REQUISITION No: CLUB AUDIT / 2025-26 /02 **Date: 10.07.2026**

In connection with the audit and verification of the Annual Accounts of the Accountant General Office Recreation Club (AGORC) for the financial year (FY) 2025-26, the information with respect to the payments made in excess of ₹ 10,000 in respect of (a) IA&AD East Zone Table Tennis (TT) Tournament 2025-26 held during the period 21.01.2026 to 23.01.2026, (b) IA&AD Inter Zonal TT Tournament 2025-26 held during the period 03.02.2026 to 06.02.2026 and (c) IA&AD Zonal Badminton Tournament held during the period 09.03.2026 to 11.03.2026 in the following prescribed three Table formats may please be furnished to the Audit on an expeditious basis :

Table 1

Statement showing the details of the Cash Payment made in excess of ₹ 10,000 in respect of IA&AD East Zone Table Tennis (TT) Tournament 2025-26

Sl. No	Invoice No & Date	Particulars / Subject -Matter of the Invoice	Amount of the Invoice	Payment Made
1.				
2.				
3.				
4.				
5.				
		Total		

Table 2

Statement showing the details of the Cash Payment made in excess of ₹ 10,000 in respect of IA&AD Inter Zonal Table Tennis (TT) Tournament 2025-26

Sl. No	Invoice No & Date	Particulars / Subject -Matter of the Invoice	Amount of the Invoice	Payment Made
1.				
2.				
3.				
4.				
5.				
		Total		

Table 3

Statement showing the details of the Cash Payment made in excess of ₹ 10,000 in respect of IA&AD Zonal Badminton Tournament 2025-26

Sl. No	Invoice No & Date	Particulars / Subject -Matter of the Invoice	Amount of the Invoice	Payment Made
1.				
2.				
3.				
4.				
5.				
		Total		

10.07.2026

Sr. Audit Officer (C)

To,
The Secretary, AGORC,
Agartala

Copy to: Sr. Audit office (Admn.)

भारतीय लेखा तथा लेखा परीक्षा विभाग

कार्यालय, प्रधान महालेखाकार (लेखापरीक्षा),
त्रिपुरा, अगरतला– 799 006

Indian Audit & Accounts Department

Office of the Pr. Accountant General (Audit), Tripura
Agartala – 799 006

AUDIT REQUISITION No: CLUB AUDIT / 2025-26 /01 **Date: 07.07.2026**

In connection with the audit and verification of the Annual Accounts of the Accountant General Office Recreation Club (AGORC) for the financial year (FY) 2025-26 and for the FY 2026-27 (upto 03 July 2026) , the information with respect to the following items vide a written reply together with the supporting document in connection therewith may please be furnished to the Audit on an expeditious basis :

1) The duly authenticated supporting document i.e. Banks Statement for the FY 2024-25 in respect of the closing balance of AGORC Bank of ₹ 15,60,435.96.
2) The duly authenticated supporting document i.e. Banks Statement for the FY 2025-26 in respect of the opening balance of AGORC Bank of ₹ 15,60,435.96.
3) The break-up details of the opening balance of AGORC Bank of ₹ 15,60,435.96 in the Table given below:

Table 1 : Statement showing the break-up details of the opening balance of AGORC Bank of ₹ 15,60,435.96 as on 01.04.2025

Sl. No.	Name of the Grant / fund received	Date of the Name of the Grant / fund received	Amount (₹)
1.			
2.			
3.			
		TOTAL	**15,60,435.96**

4) The duly authenticated supporting document in respect of the Subscription Fee of ₹58,620.00 received during the FY 2025-26;

Received.
Pradip Kr. Sarma.
7/7/2026
Secretary, AGORC.

5) The duly authenticated supporting document in respect of the Shuttlecocks price refund of ₹ 72,570.00;

6) The information in r/o the following expenditures incurred in the Table 2 given below together with the supporting vouchers and invoices in r/to:

Table 2 : Statement showing the break-up details of the expenditures incurred by the AGORC during the FY 2025-26

Sl. No	Name of the Expenditure	Amount of the Expenditure (₹)	Whether incurred out of the Grant-in Aid (GIA) or from the Club's own Internally generated funds
1.	Yoga day	6,0000	
2.	Cultural Activity	11,430	
3.	Saraswati Puja	9,500	
4.	Badminton	3,000	
5.	T.T Racquet & Ball	5,555	
6.	Cricket	63,258	
7.	Carrom	3,500	
8.	Children's Park & Open Air Gym	10,00,000	

7) **The supporting documents viz. Sanction Letters and supporting vouchers and invoices in respect of the expenditures depicted in Table No. 2 above.**

07 July 2026

Sr. Audit Officer (C)

To,
The Secretary, AGORC,
Agartala

Copy to: Sr. Audit office (Admn.)

Accountant General's Office Recreation Club

Receipts & Payments accounts for the year 2024-2025

Receipts		(Rs.)	Payments		(Rs.)
Opening Balance			Daily Newspaper Bill		5,280.00
Cash	18,848.90		Preparation of wooden box in AGORC hall and painting		41,700.00
Bank-AGORC	4,44,115.06		Community Hall Painting		52,428.00
Donation-Fixed Deposit	35,306.00		Canteen Bill		5,520.00
Adhoc	Checked !		Purchase of New TT Board (Stag)		66,154.00
Total		4,98,269.96	Observe Yoga day-2024		13,460.00
IA&AD Carrom EZ & IZ-2024 Fund		16,72,350.00	Observe Raksha Bandan		6,000.00
Yoga Day-2024 Fund		13,500.00	Observe Women's day		3,730.00
Open Air Gym & Children Park Fund		10,00,000.00	Expenditure on Puja (Lt.Gopal Chandra Debnath)		10,001.00
Synthetic Flooring in TT Hall, purchase of cricket Kit & organizing cricket match		3,02,500.00	Observe Bhai phota		8,925.00
Subscription		63,620.00	Farewell Programme of PAG Sir		10,866.00
Bank Interest		16,834.00	Sports Activity Carrom, TT & Cricket		47,300.00
			Cultural Activity on 15th August & 26 January		1,780.00
			Maintenance of wooden stage in AGORC and painting		15,900.00
			Misc		8,720.00
			IA&AD Carrom EZ & IZ-2024		16,73,568.00
			Closing Balance		
			Cash	NIL	
			Bank-AGORC	15,60,435.00	
			Donation-Fixed Deposit	35,306.00	
			Adhoc		
Total		35,67,073.96	Total		35,67,073.00

Closing Balance :

Bank-AGORC	15,60,435.96
Donation-Fixed Deposit	35,306.00
Total	15,95,741.96

Champakali DebBarma   Pradip Kr. Nandi

Treasurer   Secretary/AGORC   General Body Auditor

Welfare Officer(A&E)   Welfare Officer(Audit)   President/AGORC

GFR 12-A

[{See Rule 238 (1)]

Utilisation Certificate

For the Financial Year 2024-2025 respect of

Non-Recurring

Grans-in-Aid-General-(Revenue)

1. Name of the Scheme : Accountant General Office Recreation Club, Tripura
2. Whether recurring or non-recurring grants : Non-Recurring
3. Grants position at the beginning of the financial year
   (i) Cash in Hand/Bank : 15,95,741.96
   (ii) Unadjusted advance:
   (iii) Total : 15,95,741.96

4. Details of grants received, expenditure incurred and closing balance : (Actuals)

Unspent Balances of Grants received years [figure as at Sl.No. 3(iii)	Interest Earned thereon	Interest deposited back to the Government	Grants received during the year			Total Available funds (1+2-3+4)	Expenditure incurred	Closing Balances (5-6)
1	2	3	4			5	6	7
		NIL	Sanction Number	Date	Amount			
			NIL	NIL	NIL			

Component wise utilization of grants:

Grant in AID General	Total
Cricket	
Carrom	₹16,73,568.00
Yoga Day	₹13,460.00
Table Tennis	
Hockey	
Football	
Badminton	
Cultural	
NEFT/Bank Charges	

Details of grants position at the end of the year

(i) Cash in Hand/Bank
(ii) Unadjusted Advances
(iii) Total:

Certified that I have satisfied myself that the conditions on which grants were sanctioned have been duly fulfilled /are being fulfilled and that I have exercised following checks to see that the money has been actually utilized for the purpose which it was sanctioned:

main accounts and other subsidiary accounts and registers (including assets registers) are maintained as prescribed in relevant Act/Rules/Standing instructions (mention the act/Rules) and have been duly audited by designated auditors. The figures depicted above tally with the audited figures mentioned in financial statements/accounts.

(ii) There exist internal controls for safeguarding public funds/assets, watching outcomes and achievements of physical targets against the financial inputs, ensuring quality in asset creation etc. & the periodic evaluation of internal controls is exercised to ensure their effectiveness.

(iii) To the best of our knowledge and belief, no transactions have been entered that are in violation of relevant Act/Rules/standing instructions and scheme guidelines.

(iv) The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms and are not general in nature.

(v) The benefits were extended to the intended beneficiaries and only such areas/districts were covered where the scheme was intended to operate.

(vi) The expenditure on various components of the scheme was in the proportions authorized as per the scheme guidelines and terms and conditions of the grants-in-aid.

(vii) It has been ensured that the physical and financial performance under Accountant General Office Recreation Club Bangalore has been according to the requirements as prescribed in the guidelines issued by Govt. of India and the performance/targets achieved statement for the year to which the utilization of the fund resulted in outcomes given at Annexure-I duly enclosed.

(viii) The utilization of the fund resulted in outcomes given at Annexure-II duly enclosed (to be formulated by the Ministry/Department concerned requirements/specifications). as per their

(ix) Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries is enclosed at Annexure-II (to be formulated by the Ministry/Department concerned as per their requirements/specifications).

Dated :

Place: Agartala.

Pradip Kr. [illegible]

Secretary/ARORC | Welfare Officer/Audit | Welfare Officer/A&E | 03/07/25 President/AGORC

Accountant General's Office Recreation Club

Balance Sheet as on 31st March 2026 (2025-2026)

Liabilities	(Rs.)	(Rs.)	Assets	Opening balance	Write off	Depreciation (Rs.)	Additions (Rs.)	Closing Balance
Balance as per Previous Balance Sheet			Cultural Wing		0.00			
Less Excess of expr over income			Library & reading room		0.00			
Library & Reading Room			Furniture		0.00			
			Carrom		0.00			
Rectification of assets			Table tennis		0.00			
Less : Depreciation			Gymnasium		0.00			
Total			Cricket		0.00			
			Hockey		0.00			
			Foot Ball		0.00			
			Almirah		0.00			
			Shuttle Badminton		0.00			
			Fixed Deposit					
			Total					
			Closink!, Balance					
			Cash					
			Bank					
Tot al					0.00			

Note:

1. 10 % depreciation provided on the opening balance of assets purchased during the previous years (Depreciation Rs.......... less Rs.............. on the liability side• Rs. ... ... taken to income and expenditure account)

I have examined the accounts of the AGORC. for the year 2024-2025, I have obtained nil information and explanation required by me, In my opinion and to the best of knowledge and belief and as seen from the books of accounts of the club, the accounts give a fair and true picture.

Champakali DebBarma. Pradip kr. Nandi

Treasurer | Secretary/AGORC | General Body Auditor

Welfare Officer(A&E) | Welfare Officer(Audit) | President/AGORC

Accountant General's Office Recreation Club

Income and Expenditure Accounts for the year 2024-2025

Expenditure	(Rs.)	Income	(Rs.)
Daily News paper bill	5,280	Subscription	63,620.00
Preparation of wooden box in AGORC hall and painting	41,700	Bank Interest	16,834.00
Community Hall Painting	52,428	IA&AD Hockey fund	
Canteen Bill	5,520	Deposit (Adhoc Grant TI)	
Observe Yoga day	13,460	Deposit(Adhoc grant Hockey)	
Table Tennis	66,154	PWDPH	
Observe Raksha Bandan	6,000	excess of expr. Over income	
Observe women's day	3,730		
Expenditure on puja	10,001		
Observe Bhai photа	8,925		
Farewell programme of PAG sir	10,866		
Sports activity Carrom,Cricket	47,300		
Cultural activity on 15th August & 26th January	1,780		
Maintenance of wooden stage in AGORC and painting	15,900		
Miscellaneous	8,720		
Total	**2,97,764**	**Total**	**80,454**

Champakali DebBarma. Pradip Kr. Nandi

Treasurer | Secretary/AGORC | General Body Auditor

Welfare Officer(A&E) | Welfare Officer(Audit) | President/AGORC

263 (29)

महालेखाकार (लेखापरीक्षा) का कार्यालय, त्रिपुरा, अगरतला

OFFICE OF THE ACCOUNTANT GENERAL (AUDIT),

TRIPURA, AGARTALA

E.O. No: 313 Dated: 30.03.2025

Subject: Sanction of Additional Funds under Grants-in-Aid.

Headquarters Office vide letter No. 196/05/W&C/Welf/Sports/-GIA dated 28.03.2025 (copy enclosed) has approved funds amounting to ₹3,02,500/- (Rupees Three Lakhs Two Thousand and Five Hundred only) under the head "Grants-in-Aid" for fixing of synthetic flooring in TT Hall, purchasing of cricket kit and organizing matches by A.G. Office Recreation Club by following Headquarters' Office directions in the enclosed letter and provisions of GFR.

(Authority: A.G.'s order dated 28.03.2025 at P/30^N in File No. Estt (Au)/AGORC/Grants/Accounts/Vol. III/2019-24)

Sd/-
Sr. Audit Officer/ Admn (C.)

Memo No. Estt (Au)/AGORC/Grants/Accounts/Vol. III/2019-24/3895-3900 Dated: 30.03.2025

Copy forwarded for information to: -

1. AG's Secretariat
2. PAs to Sr. DAG (Admn, AMG-I & AMG-II)
3. PAO / Local
4. DDO
5. Secretary, AGORC
6. Hindi Cell

30/03/25

Sr. Audit Officer/ Admn (C.)

28

FORM NO. TA 42

(See Rule 406)

(Grants-in aid Bill)

Bill No. 1353 Date: 30-03-2025

Received the sum of ₹3,02,500/- (Rupees Three Lakhs Two Thousand and Five Hundred only) being the Grants-in-aid for the period 2024-2025 sanctioned by Headquarters Office vide Hqrs. Letter no. 196/05/W&C/Wel/Sports-GIA dated 28.03.2025 in connection with fixing of synthetic flooring in TT Hall, purchasing of cricket kit and organizing matches by A.G. Office Recreation Club.

Date: - 30-03-2025 Signature.........................

Designation: -

Countersigned for ₹3,02,500/- (Rupees Three Lakhs Two Thousand and Five Hundred only).

Date: 30-03-2025

Signature.........................

Designation: -

To

PAO, please arrange e-payment in favour of A.G. Office Recreation Club.

(For use in PAO)

Pay ₹. .... (Rupees ....)

Examined

Treasury Accountant Treasury Officer.

(For use in Accountant General's Office)

Admitted Rs.

Objected Rs.

Reason of objection

Gazetted Officer

(27)

प्रधान महालेखाकार (लेखापरीक्षा) का
कार्यालय, त्रिपुरा
अगरतला -799006
Phone No. (0381)
2999836/2999834

SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

OFFICE OF THE PRINCIPAL
ACCOUNTANT GENERAL (AUDIT),
TRIPURA, AGARTALA
FAX No. (0381) 235 0158
Email: agautripura@cag.gov.in

No. PAG(Au)/TR/Badminton/2025-26/28

Dated 16.04.2026

To,
The Director (Personnel)
O/o the Comptroller and Auditor General of India
9, Deen Dayal Upadhaya Marg,
New Delhi – 110124

Subject:- Utilization of funds sanctioned to organize IAAD Table Tennis (East Zone and Inter Zonal) Tournaments 2025-26 and Badminton (Inter Zonal) Tournament 2025-26 – reg.

Ref: - (i) Letter No. 258/W&C/Welfare/IA&AD Tournament/2025 dated 24-11-2025
(ii) Letter No. 256/W&C/Welfare/IA&AD Tournament/2025 dated 24-11-2025
(iii) Letter No. 248/W&C/Welfare/IA&AD Tournament/2025 dated 24-11-2025
(iv) Letter No. 130/W&C/Welfare/IA&AD Tournaments Sports Schedule/2025 dated 05-03-2026

Sir,

In inviting a reference to the letters mentioned above, I am to forward herewith the audited expenditure statements for the following tournaments for information and necessary action:

SN	Name of tournament	Fund sanctioned	Reference	Audited Expenditure statement
1	IAAD East Zone Table Tennis Tournament 2025-26	Rs. 16,92,000/-	(i)	Enclosed Annexure A alongwith Audit certificate
2	IAAD Inter Zonal Table Tennis Tournament 2025-26	Rs. 15,62,000/-	(ii)	
3	IAAD Inter Zonal Badminton Tournament 2025-26	Rs. 16,92,000/- *plus* Rs. 9,25,000/- **(Total: - 26,17,000/-)**	(iii) & (iv)	Enclosed Annexure B alongwith Audit certificate

In this regard reference is also invited to letter No. Rec (Au)/TR/Badminton/2025-26/546 dated 30-03-2026 (copy enclosed), vide which additional funds of Rs. 67,283/- was sought. It is stated that after completion of audit it was pointed that an expenditure of Rs. 13,100/- was not included inadvertently. Hence the total amount of excess expenditure adds up to Rs. 80383/-.

In view above it is requested to kindly sanction additional funds of Rs. 80,383/- to meet the excess expenditure incurred during the Inter Zonal Badminton Tournament 2025-26.

This issues with the approval of Principal Accountant General (Audit).

Yours faithfully,

16/4/2026

Sr. DAG (AMG I & Admn.)

Enclo: As stated.

Internal Audit Report on the expenditure of IA&AD East Zone & Inter Zonal Table Tennis Tournaments 2025-26

1. Introduction

An Internal Audit was conducted on the expenditure incurred in connection with the IA&AD East Zone Table Tennis (TT) Tournament2025-26 (held from 21.01.2026 to 23.01.2026) and IA&AD Inter Zonal TT Tournament 2025-26 (held from 03.02.2026 to 06.02.2026)based on the financial statements, vouchers, and supporting documents produced for verification.

2. Scope and objective of internal audit

The internal audit covered:

1. Examination of Combined Expenditure Statement (Table No.1)
2. Verification of Bills & Vouchers -IA&AD East Zone Tournament (Table No.2)
3. Verification of Bills & Vouchers -IA&AD Inter Zonal Tournament (Table No.3)
4. Review of compliance with financial rules and statutory provisions
5. Assessment of internal control mechanisms

The audit was conducted on a test-check basis with the objective to examine budget utilization, authenticity of expenditure and adequacy of supporting documents.

3. Financial Overview

Particulars	Total Allotment (₹)	Total Expenditure (₹)	Saving / (Excess) (₹)
East Zone Tournament	16,52,000	12,50,581	(+) 401419
Inter Zonal Tournament	15,62,000	19,28,816	(-) 366816
Combined Total	**32,14,000**	31,79,397	**(+) 34,603 (Saving)**

The total expenditure of ₹31,79,397 remained within the sanctioned allotment of ₹32,14,000 resulting in a marginal savingof ₹34,603.

Phuntsok Tshering, SAO (C)

Date: 09-03-2026
Place: Agartala

25

Table No.1: Combined expenditure statement of IA&AD East Zone and Inter Zonal TT Tournaments 2025-26

(figures in ₹)

Sl. No.	Expenditure Head	Tournament Fund Allotment			Expenditure			Saving (+) / Excess (-)
		East Zone	Inter Zonal	Total	East Zone	Inter Zonal	Total	
1	Accommodation	9,50,000	8,40,000	17,90,000	5,67,700	11,58,904	17,26,604	63,396
2	Transportation	1,05,000	1,00,000	2,05,000	98,502	96,573	1,95,075	9,925
3	Ground/ Hall Booking	50,000	50,000	1,00,000	65,210	49,950	1,15,160	-15,160
4	Inaugural/ Closing	50,000	50,000	1,00,000	58,945	42,140	1,01,085	-1,085
5	Prize/ Mementos	80,000	80,000	1,60,000	79,012	93,502	1,72,514	-12,514
6	Press/ Photography	20,000	20,000	40,000	11,600	10,000	21,600	18,400
7	Refreshment	20,000	20,000	40,000	22,710	43,395	66,105	-26,105
8	Food Expenditure	2,00,000	2,15,000	4,15,000	1,98,510	2,81,800	4,80,310	-65,310
9	Musical band	30,000	30,000	60,000	0	23,000	23,000	37,000
10	Medical First Aid	20,000	20,000	40,000	908	1,787	2,695	37,305
11	Kit for Umpires	30,000	25,000	55,000	40,284	8,322	48,606	6,394
12	Fee for Umpires	27,000	32,000	59,000	28,500	40,000	68,500	-9,500
13	Stationery and Printing	30,000	30,000	60,000	26,997	19,158	46,155	13,845
14	Sports Accessories	20,000	30,000	50,000	29,103	26,020	55,123	-5,123
15	Miscellaneous	20,000	20,000	40,000	22,600	34,265	56,865	-16,865
	Total	16,52,000	15,62,000	32,14,000	12,50,581	19,28,816	31,79,397	34,603

Source: Expenditure files

Table No.2: Detailed expenditure statement of the IA&AD East Zone TT Tournament 2025-26

(Amount in ₹)

Voucher No.	Voucher/ Bill particulars	Date	Amount
1	Tripura Sports Council	13-01-2026	15,000
2	Table Tennis Empire	13-01-2026	9,190
3	GeM	15-01-2026	34,010
4	Grow Sports	15-01-2026	8,663
5	Maa Tara Enterprise	16-01-2026	23,960
6	Shree Maa Stationery	17-01-2026	2,738
7	Shree Maa Stationery	19-01-2026	1,060
8	Carpenter item	20-01-2026	8,450
9	New Shree Guru Store	20-01-2026	14,000
10	Joy Maa santoshi engrave centre	20-01-2026	4,400
11	Crafts Emporium	20-01-2026	10,200
12	Crafts Emporium	20-01-2026	39,600
13	AG Canteen	20-01-2026	500
14	Anjali Traders	20-01-2026	850
15	Joy Gopal Mistanna Bhander	20-01-2026	4,100
16	Kamal Indu Medical Hall	20-01-2026	908
17	M/s P. K Bhowmik	20-01-2026	550
18	Maa Sarada Mani Flower Centre	20-01-2026	13,700
19	M/S Joyguru Travels	20-01-2026	680
20	Wooden Work	20-01-2026	3,000
21	Jadav Mistanna Bhander	21-01-2026	5,250
22	M/s Balaram Stores	21-01-2026	360
23	Rajdhani Traders	21-01-2026	350
24	Sonar Tori State Guest House	22-01-2026	11,800
25	Trophy House	22-01-2026	39,412
26	M/s SK Petroleum Agency	22-01-2026	1,000
27	Chanchal Choudhury	23-01-2026	390
28	Dulal Debnath	23-01-2026	6,150
29	SPS Trading	23-01-2026	4,176
30	SPS Trading	23-01-2026	2,098
31	Local Umpire Fee	23-01-2026	24,000
32	HQ Umpire Fee	23-01-2026	4,500
33	Bipasha	23-01-2026	2,800
34	Carrying cost	23-01-2026	2,500
35	Labour	23-01-2026	1,600
36	Hall arrangement	24-01-2026	6,000
37	Shaheed Bhagat Singh Yuva Awas Canteen	24-01-2026	1,97,130
38	Indranagar Yuba Sanstha	24-01-2026	11,250
39	Carrying cost	24-01-2026	11,000

(23)

40	Pradip Nandi	24-01-2026	8,410
41	Pradip Nandi	24-01-2026	4,130
42	Labour Charge	25-01-2026	2,000
43	Labour Charge	25-01-2026	2,000
44	Hotel NOAH	28-01-2026	4,06,100
45	Hotel Sonar Tori	30-01-2026	1,61,600
46	Bijoy Debnath	30-01-2026	8,000
47	New Moon Travels	04-02-2026	96,442
48	Planet Computer	09-02-2026	3,540
49	Planet Computer	10-02-2026	22,825
50	Planet Computer	10-02-2026	4,609
51	ICA	10-02-2026	3,600
		Total expenditure	12,50,581

Source: Expenditure files

Table No.3: Detailed expenditure statement of the IA&AD Inter Zonal TT Tournament 2025-26

(Amount in ₹)

Voucher No.	Voucher/ Bill particulars	Date	Amount
1	Tripura Sports Council	13-01-2026	25,000
2	New Sree Guru	31-01-2026	16,000
3	Sree Maa Stationery	31-01-2026	2,343
4	Sree Maa Stationery	31-01-2026	150
5	Sports Haven	01-02-2026	1,020
6	Parking fee (17 nos)	02-02-2026	560
7	M/s Joyguru Traders	02-02-2026	500
8	M/s Joyguru Traders	02-02-2026	900
9	Saptagiri Restaurant	02-02-2026	150
10	Nath Book and Varieties	02-02-2026	140
11	Joy Ram Varieties	02-02-2026	840
12	AG Canteen	02-02-2026	500
13	Gandheshwari	02-02-2026	590
14	Chennai Hot Chips	02-02-2026	1,000
15	Cake Plaza	02-02-2026	400
16	Gopal Mistanna Bhander	02-02-2026	3,510
17	Kamal Indu Medical Hall	02-02-2026	1,787
18	Crafts Emporium	02-02-2026	59,400
19	Crafts Emporium	02-02-2026	6,840
20	SPS Trading	02-02-2026	4,196
21	M/s Ram Thakur Store of Fashion	02-02-2026	4,126
22	Hotel Shibam	02-02-2026	440
23	M/s SK Petroleum Agency	02-02-2026	1,000
24	Sherowali	03-02-2026	500
25	Joy Ram Varieties	03-02-2026	1,600
26	Shyamsree Restaurant	03-02-2026	460
27	Smart Bazaar	03-02-2026	288
28	M/s SK Petroleum Agency	03-02-2026	1,000
29	Jadav Mistanna Bhander	03-02-2026	9,625
30	IPSITA	03-02-2026	465
31	Sonar Tori State Guest House	03-02-2026	11,800
32	Pradip Mistanna Bhander	04-02-2026	472
33	Musician	04-02-2026	23,000
34	Indranagar Yuba Sanstha	04-02-2026	15,000
35	Maa Saradamoni Flower Centre	06-02-2026	15,500
36	M/s Giridhari Mistanna Bhander	06-02-2026	250
37	Gopal Mistanna Bhander	06-02-2026	230
38	Hotel Welcome Palace	06-02-2026	21,004
39	HQ Umpire Fee	06-02-2026	8,000
40	Local Umpire Fee	06-02-2026	32,000

41	Dulal Chandra Debnath	06-02-2026	10,470
42	Trophy House	06-02-2026	34,102
43	M/s Maa Tara Enterprise	06-02-2026	10,000
44	Jadav Mistanna Bhander	06-02-2026	9,925
45	Crafts Emporium	06-02-2026	3,800
46	Sherowali	06-02-2026	690
47	Adi Saka Hotel	06-02-2026	1,800
48	Bipasha	06-02-2026	3,870
49	Carrying Cost	06-02-2026	3,000
50	Carrying Cost	06-02-2026	3,000
51	Hall arrangement	06-02-2026	9,150
52	Hall arrangement	06-02-2026	4,000
53	Shaheed Bhagat Singh	06-02-2026	2,80,000
54	Labour Charge	06-02-2026	2,000
55	Hotel Elite	07-02-2026	12,600
56	Hotel Elite	07-02-2026	12,600
57	Hotel Elite	07-02-2026	12,600
58	Hotel Elite	07-02-2026	12,600
59	Kajal Debnath	07-02-2026	5,000
60	Pradip Mistanna Bhander	08-02-2026	3,645
61	Khokhan Debnath	09-02-2026	10,000
62	Nandulal Das	09-02-2026	2,100
63	Labour Charge	09-02-2026	2,000
64	Labour Charge	09-02-2026	2,000
65	Labour Charge	09-02-2026	2,000
66	Bijoy Debnath	09-02-2026	10,000
67	Hotel Haven	09-02-2026	3,77,500
68	New Moon Travels	10-02-2026	75,513
69	Labour Charge	10-02-2026	2,000
70	Hotel NOAH	11-02-2026	7,10,000
71	Pradip Nandi	12-02-2026	6,310
72	Pradip Nandi	12-02-2026	8,455
73	Labour Charge	13-02-2026	1,500
74	Labour Charge	13-02-2026	2,000
75	Sports Accessories	19-01-2026	10,000
		Total expenditure	19,28,816

Source: Expenditure files

(20)

(182) 1359 1425

(1)

भारत के नियंत्रक-महालेखापरीक्षक का कार्यालय
Office of the Comptroller and Auditor General of India

सेवा में / To

महोदय / महोदया/ Sir/ Madam

डी.डी.ओ / DDO

PAG (Audit), Tripura, Agartala

Subject: <u>Sanction of Additional Budget vide No.</u> - 279816 dated : 26/11/2025

BUDGET ESTIMATES 2025-2026

हज़ार रुपये में /(RUPEES IN THOUSANDS)

Group: B

MH: 2016 Revenue Section

शीर्षकोड/HeadCodes	विवरण / Description		राशि / Amount
00.102.01.01.31	Grants-in-aid-General		
	Grants-in-aid-General		1562.000
		Grants-in-aid-General Total	1562.000
		Group B Total	1562.000

I am directed to state that the above funds have been allotted for IA&AD Inter Zonal Table Tennis Tournament 2025-26.

This is with reference to Hqrs. Letter no. 256/W&C/Welfare/IA&AD Tournament/2025 dated 24.11.2025.

Kapil Dev Sr AO

kapild.dei.esm@cag.gov.in

Fund placed to AGRC vide B. No 1073 dt. 09/12/25

Note: This is computer generated file, Signature is not required here.

(19)

181

भारत के नियंत्रक-महालेखापरीक्षक का कार्यालय
Office of the Comptroller and Auditor General of India

सेवा में / To

महोदय / महोदया/ Sir/ Madam

डी.डी.ओ / DDO

PAG (Audit), Tripura, Agartala

Subject: **Sanction of Additional Budget vide No.** - 279820 dated : 26/11/2025

BUDGET ESTIMATES 2025-2026

हजार रुपये में /(RUPEES IN THOUSANDS)

Group: B

MH: 2016 Revenue Section

शीर्षकोड/HeadCodes	विवरण / Description		राशि / Amount
00.102.01.01.31	Grants-in-aid-General		
	Grants-in-aid-General		1652.000
		Grants-in-aid-General Total	1652.000
		Group B Total	1652.000

I am directed to state that the above funds have been allotted for IA&AD East Zone Table Tennis Tournament 2025-26.

This is with reference to Hqrs. Letter no. 258/W&C/Welfare/IA&AD Tournament/2025 dated 24.11.2025.

Fund placed to AGO&C vide S.No. 1074 dt. 09/12/25

Kapil Dev Sr AO

kapild.del.esm@cag.gov.in

Note: This is computer generated file. Signature is not required here.

AUDIT CERTIFICATE

Subject: Internal Audit of Expenditure - IA&AD Zonal Badminton Tournament _ 2025-26

This is to certify that an Internal Audit was conducted on the expenditure incurred in connection with the IA&AD Zonal Badminton Tournament _ 2025-26 hosted at Agartala during the period 09.03.2026 to 12.03.2026.

Budget vis-à-vis Expenditure

Particulars	Total Allotment (₹)	Total Expenditure (₹)	Saving / (Excess) (₹)
IA&AD Zonal Badminton Tournament	26,17,000	27,31,986	(-) 1,14,986/-
Total	26,17,000	27,31,986	(-) 1,14,986/- i.e. Excess Expenditure (4.39 %)

Based on the records produced and explanations furnished, it is certified that the total expenditure of ₹ 26,17,000 has been incurred in connection with the conduct of the above tournament and has been duly accounted for. Further , the excess expenditure of ₹ 1,14,986/-so incurred constituted merely 4.39 *per cent* of the allotted fund. Inspection Report on the above expenditure is enclosed.

Mukesh Kumar Gupta,
SAO (C)

Encl: As stated above.

Date: 09.04.2026
Place: Agartala

प्रधान महालेखाकार (लेखापरीक्षा) का कार्यालय, त्रिपुरा, अगरतला
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT),
TRIPURA, AGARTALA

No. Rec (Au)/AGORC(Sports)/2025-27/385 Dated: 30/01/2026

To
The Secretary,
AG Office Recreation Club,
Tripura, Agartala.

Subject: Participation in All-India Civil Services Carrom and Badminton Tournament (2025–26) – reg.

Sir,

In response to this office letter, the AG Office Recreation Club has submitted the list of officials (Enclosed) willing to participate in the All-India Civil Services Carrom and Badminton Tournament (2025–26). The competent authority has approved the participation of the nominated officials in the said event.

This issues with the approval of the Principal Accountant General (Audit).

Yours faithfully,

30/01/26

Senior Audit Officer (Admn.)

Enclo: As stated.

Memo No. Rec (Au)/AGORC(Sports)/2025-27/385

1. PA to Sr. DAG (A&E).

Yours faithfully,

30/01/26

Senior Audit Officer (Admn.)

The list of officials nominated for participation is as under:

Carrom Tournament:

1. Shri Sanjoy Krishana Debbarma, ASP (A&E)
2. Shri Debasish Chakraborty, Supervisor (Audit)
3. Shri Suraj Kishore, AAO (A&E)
4. Shri Amar Ch. Dey, AAO (A&E)
5. Smt. Sipra Das, ASP (Audit)

Badminton Tournament:

1. Shri Manish Kumar Yadav, ASP (Audit)

15

A.G.OFFICE RECREATION CLUB
प्रधान महालेखाकार का कार्यालय , त्रिपुरा
OFFICE OF THE PR.ACCOUNTANT GENERAL, TRIPURA
AGARTALA – 799006

No. AGORC/Carrom Tournament/2025-26/345 Dated, 18/02/2026

To
The Pr. Accountant General (Audit)
Tripura, Agartala

Subject:- IA & AD East Zone Carrom Tournament 2025-26.

Sir,

With reference to Head Quarters office letter No. 774/W&C/Welfare/ IA&AD Tournament SportsSchedule/2025, dated 31-12-2025, I am to inform you that IA&AD East Zone Carrom Tournament 2025-26 will be held in Pr. Accountant General (A&E), Meghalaya, Shillong w.e.f. 09-03-2026 to 11-03-2026.

In this regard office Circular was issued vide No. AGORC/Carrom/2025-26/303, Dated: 27/10/2025 for selection of the player.

In view of above, I am to inform you that the following officials are selected for East Zone Carrom Tournament-2025-26. The following officials to take part in the said tournament.

	Gents Team:		
1.	Shri Bisu Nandi ,	Asstt. Supervisor	O/o the A.G. (A&E), Tripura.
2.	Shri Ratan Debnath	Welfare Asstt.	O/o the Pr.A.G. (Audit), Tripura
3.	Shri Debasish Chakraborty	Asstt. Supervisor	O/o the Pr.A.G. (Audit), Tripura.
4.	Shri Sanjoy Krishana Debbarma	Asstt.Supervisor	O/o the A.G.(A&E),Tripura
5.	Shri Suraj Kishore	A.A.O.	O/o the A.G. (A&E), Tripura.
6.	Shri Rajesh Debbarma	MTS	O/o the A.G. (A&E).Tripura.
	Ladies Player :		
7.	Smti. Champakli Debbarma	Asstt.Supervisor	O/o the A.G.(A&E),Tripura
6.	Smti. Sipra Das,	Asstt. Supervisor	O/O. the Pr.A.G. (Audit), Tripura,

Yours faithfully,

Pradip Kr. Nandi
General Secretary 18/2/2026
AGORC

19/02/2026

A.G.OFFICE RECREATION CLUB
प्रधान महालेखाकार का कार्यालय , त्रिपुरा
OFFICE OF THE PR.ACCOUNTANT GENERAL, TRIPURA
AGARTALA – 799006

No. AGORC/Carrom Tournament/2025-26/344 Dated, 18/02/2026

To
The Accountant General (A&E)
Tripura, Agartala

Subject:- IA & AD East Zone Carrom Tournament 2025-26.

Sir,

With reference to Head Quarters office letter No. 774/W&C/Welfare/ IA&AD Tournament SportsSchedule/2025, dated 31-12-2025, I am to inform you that IA&AD East Zone Carrom Tournament 2025-26 will be held in Pr. Accountant General (A&E), Meghalaya, Shillong w.e.f. 09-03-2026 to 11-03-2026.

In this regard office Circular was issued vide No. AGORC/Carrom/2025-26/303, Dated: 27/10/2025 for selection of the player.

In view of above, I am to inform you that the following officials are selected for East Zone Carrom Tournament-2025-26. The following officials to take part in the said tournament.

	Gents Team:		
1.	Shri Bisu Nandi	Asstt. Supervisor	O/o the A.G. (A&E), Tripura.
2.	Shri Ratan Debnath	Welfare Asstt.	O/o the Pr.A.G. (Audit), Tripura
3.	Shri Debasish Chakraborty	Asstt. Supervisor	O/o the Pr.A.G. (Audit), Tripura.
4.	Shri Sanjoy Krishana Debbarma	Asstt.Supervisor	O/o the A.G.(A&E),Tripura
5.	Shri Suraj Kishore	A.A.O.	O/o the A.G. (A&E), Tripura.
6.	Shri Rajesh Debbarma	MTS	O/o the A.G. (A&E).Tripura.
	Ladies Player :		
7.	Smti. Champakli Debbarma	Asstt.Supervisor	O/o the A.G.(A&E),Tripura
6.	Smti. Sipra Das,	Asstt. Supervisor	O/O. the Pr.A.G. (Audit), Tripura,

Yours faithfully,
Pradip Kr. Nandi
18/2/2026
General Secretary
AGORC

fx
19/02/26

(13)

A.G.OFFICE RECREATION CLUB
OFFICE OF THE PR. ACCOUNTANT GENERAL
TRIPURA ::: AGARTALA

No. AGORC/Carrrom/2025-26/303 Dated: 07/10/2025

CIRCULAR

This is for general information for all members of this Recreation Club that the IA & AD (East Zone) Carrom Tournament for the year 2025-26 is scheduled to be held from 11/10/2025 to 19/10/2025.

In this connection a selection camp will be organized in the Recreation Club on 08/10/2025 (Thursday), Time 4 P.M.

Interested members are requested to enrol their name to **Sri Bisu Nandi, Sr. Accountant** before 8th October 2025.

The Fixture will be published on 08/10/2025 at 1.30 P.M.

Pradip Kr. Nandi
General Secretary 7/10/2025
AGORC

Copy for information and necessary action to:

1. Sr. Audit officer/Admn
2. Sr. Accounts Officer/Admn

5th & 6th position Matchs

1. Uttam Chakraborty.
2. Seraj Kishor
3. Amar Dey.
4. Rajesh Debbarma

18/12/25
5 P.M

Team

1. Bishu Nandi (1)	1. Champakali DebBarma (5)
2. Ratan Debnath.	2. Sipra Das. (6)
3. Debasish Chakraborty. (2)	
4. Sanjoy Kr. Debbarma (3)	
5. Suraj Kishore (4)	
6. Rajesh Debbarma	

(11)

Pradip Nandi
14/10/2025 at 1:00 pm

Revised

AGORC
O/o the Pr. Accountant General, Tripura
Carrom Tournament Fixture - 2025

Selection camp will be organized in the Recreation Club on 14/10/2025
Time: 4:00 PM

(1) P. Nandi — 14/10/25 4. P.m
(2) Sanjib Debbarma
Qtr 17/10/25 4. P.m
(3) Rajendra Kumar — 15/10/25 4. P.m
(4) Uttam Chakraborty

Semi final

(5) Ratan Debnath — 15/10/25 4. P.m
(6) B. Mandal
Qtr 18/10/25 4. P.m
(7) Aman ~~Namdeo~~ Dey — 16/10/25 4. P.m
(8) M. Bhowmik

Final

(9) Suraj Kishore — 14/10/25 4/ P.m
(10) Sibu Chouhan
Qtr 18/10/25 4. P.m
(11) Santosh Kumar — 16/10/25 4. P.m
(12) D. Chakraborty

Semi final

(13) Sanjay Debbarma — 14/10/25 4. P.m
(14) N. Ali
Qtr 16/10/25 4. P.m
(15) Rajib Kumar — 15/10/25 4. P.m
(16) Rajesh Debbarma

In presence of :- (1) Sipra Das.
(2) Champakali D/Barma
(3) Amar Chandra De

Reserve
(1) S.K. Debbarma
(2) D. Chakraborty

2:14

(10)

A.G.OFFICE RECREATION CLUB
प्रधान महालेखाकार का कार्यालय , त्रिपुरा
OFFICE OF THE PR.ACCOUNTANT GENERAL, TRIPURA
AGARTALA – 799006

No. AGORC/Carrom Tournament/2025-26/347 Dated, 02/03/2026

To
The Pr. Accountant General (Audit)
Tripura, Agartala

Subject:- IA & AD East Zone Carrom Tournament 2025-26.

Sir,

With reference to Head Quarters office letter No. 774/W&C/Welfare/ IA&AD Tournament SportsSchedule/2025, dated 31-12-2025, I am to inform you that IA&AD East Zone Carrom Tournament 2025-26 will be held in Pr. Accountant General (A&E), Meghalaya, Shillong w.e.f. 09-03-2026 to 11-03-2026.

In this regard office Circular was issued vide No. AGORC/Carrom/2025-26/303, Dated: 27/10/2025 for selection of the player.

In view of above, I am to inform you that **Shri Debasish Chakraborty, Supervisor,** O/o the Pr. A.G. (Audit), Tripura will be participate as Carrom Men Veteran's event for East Zone Carrom Tournament-2025-26 at Pr. Accountant General (A&E), Meghalaya, Shillong w.e.f. 09-03-2026 to 11-03-2026.

Yours faithfully,

Pradip Kr. Nandi
2/3/2026
General Secretary
AGORC

02/3/26

AAO/Record.

CARROM SCORE SHEET

Date- 02. 03. 2026	Event- Veteran		Round - Final
Umpire Name -	Sipra Das.	Toss Won By - Debasish	
Game No.	Starting Time	Finishing Time	Game won By
1			Debasish Chakraborty
2			
3			

Game No.	Board No.	Break By	Player Name: Debasish Chakrabty Queen	No. of C/M	Total Score	Player Name: Sanjoy Kr. D/Baruah Queen	No. of C/M	Total Score
1	✓1	D.C.	—	—	—	✓	1	4
	✓2	SKD	✓	5	8	—	—	—
	✓3	D.C.	—	—	—	✓	3	6
	✓4	SKD	✓	—	—	—	2	2
	✓5	DC	—	—	—	✓	6	9
	✓6	SKD	✓	1	4	—	—	—
	✓7	DC	✓	3	6	—	—	—
	✓8	SKD	✓	1	4	—	—	—
Tie Break					22			21

Game No.	Board No.	Break By	Player Name: Queen	No. of C/M	Total Score	Player Name: Queen	No. of C/M	Total Score
2	✓1	SKD	✓	5	8	—	—	—
	✓2	DC	✓	1	4	—	—	—
	✓3	SKD	—	1	1	✓	—	—
	✓4	DC	✓	—	—	—	1	1
	✓5	SKD	✓	1	4	—	—	—
	✓6	DC	✓	—	—	—	3	3
	7	SKD	✓	2	5	—	—	—
	8	DC						
Tie Break								

Game No.	Board No.	Break By	Player Name: Queen	No. of C/M	Total Score	Player Name: Queen	No. of C/M	Total Score
3	1							
	2							
	3							
	4							
	5							
	6							
	7							
	8							
Tie Break								

FINAL RESULT FOR THE MATCH

Match won by:-	Points (1)-	Points (2)-	Points (3)-
Losers Signature		Umpire Signature	Sipra Das.
Winners Signature		Chief Referee Sig.	

(8)

महालेखाकार का कार्यालय (लेखा एवं हक)त्रिपुरा :: अगरतला
OFFICE OF THE ACCOUNTANT GENERAL (A&E),
TRIPURA, AGARTALA - 799006
दूरभाष/PHONE–0381-2353905, फ़ैक्स /FAX- 0381-2350103, ई-मेल/E-MAIL: agaetripura@cag.gov.in

SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

E.O. 326

Date: 23/02/2026

The competent authority is pleased to permit the following Officers/Officials to participate in the IA&AD East Zone Carom Tournament 2025-26 (to be held from 09/03/2026 to 11/03/2026) at Meghalaya, Shillong.

Name of Players

- Shri Bisu Nandi, Asst. Supervisor, O/o the A.G. (A&E), Tripura.
- Shri Sanjoy Krishana Debbarma, Asst. Supervisor, O/o the A.G. (A&E), Tripura.
- Shri Suraj Kishore, AAO O/o the A.G. (A&E), Tripura.
- Smt. Champakli Debbarma, Asstt. Supervisor O/o the A.G. (A&E), Tripura.

The period including to-and-fro journey and actual days of participation w.e.f. 08/03/2026 to 12/03/2026 will be treated as on duty and admissible TA & DA shall be allowed as per their entitlements.

23/02/26

Sr. Accounts Officer/Admn.

Hindi version follows.

Memo No. Estt. (A&E)/ Sports/Vol-VI/2024/45845-4950

Dated: 23/02/2026.

Copy forwarded for information to:-

1) PA to Sr. DAG for Sr. DAG's kind information
2) Sr. AO Pension-I, Pension-II and AP for necessary action please
3) PAO (Local)
4) Concerned officials.
5) Hindi Table
6) General Secretary, AGORC

23/02/26

Sr. Accounts Officer/Admn.

भारतीय लेखा तथा लेखा परीक्षा विभाग

कार्यालय, प्रधान महालेखाकार (लेखापरीक्षा),

त्रिपुरा, अगरतला– 799 006

Indian Audit & Accounts Department

Office of the Pr. Accountant General (Audit), Tripura

Agartala – 799 006

AUDIT REQUISITION No: CLUB AUDIT / 2025-26 /03 Date: 10.07.2026

In connection with the audit and verification of the Annual Accounts of the Accountant General Office Recreation Club (AGORC) for the financial year (FY) 2025-26, the information in relation to the payments made in respect of **non-GST compliant invoices** for (a) IA&AD East Zone Table Tennis (TT) Tournament 2025-26 held during the period 21.01.2026 to 23.01.2026, (b) IA&AD Inter Zonal TT Tournament 2025-26 held during the period 03.02.2026 to 06.02.2026 and (c) IA&AD Zonal Badminton Tournament held during the period 09.03.2026 to 11.03.2026 in the following prescribed three Table formats may please be furnished to the Audit on an expeditious basis :

Table 1

Statement showing the details of the payments made in respect of non-GST compliant invoices for the IA&AD East Zone Table Tennis (TT) Tournament 2025-26

Sl. No	Invoice No & Date	Particulars / Subject -Matter of the Invoice	Amount of the Invoice	Payment Mode i.e. whether in Cash or vide Bank Payment
1.				
2.				
3.				
4.				
5.				
		Total		

Table 2

Statement showing the details of the payments made in respect of non-GST compliant invoices for the IA&AD Inter Zonal Table Tennis (TT) Tournament 2025-26

Sl. No	Invoice No & Date	Particulars / Subject - Matter of the Invoice	Amount of the Invoice	Payment Mode i.e. whether in Cash or vide Bank Payment
1.				
2.				
3.				
		Total		

(6)

Table 3

Statement showing the details of the payments made in respect of non-GST compliant invoices for the IA&AD Zonal Badminton Tournament 2025-26

Sl. No	Invoice No & Date	Particulars / Subject -Matter of the Invoice	Amount of the Invoice	Payment Mode i.e. whether in Cash or vide Bank Payment
1.				
2.				
3.				
4.				
5.				
		Total		

10 July 2026.

Sr. Audit Officer (C)

To,
The Secretary, AGORC,
Agartala

Copy to: Sr. Audit office (Admn.)

(5)

भारतीय लेखा तथा लेखा परीक्षा विभाग

कार्यालय, प्रधान महालेखाकार (लेखापरीक्षा),

त्रिपुरा, अगरतला– 799 006

Indian Audit & Accounts Department

Office of the Pr. Accountant General (Audit), Tripura

Agartala – 799 006

AUDIT REQUISITION No: CLUB AUDIT / 2025-26 /02 **Date: 10.07.2026**

In connection with the audit and verification of the Annual Accounts of the Accountant General Office Recreation Club (AGORC) for the financial year (FY) 2025-26, the information with respect to the payments made in excess of ₹ 10,000 in respect of (a) IA&AD East Zone Table Tennis (TT) Tournament 2025-26 held during the period 21.01.2026 to 23.01.2026, (b) IA&AD Inter Zonal TT Tournament 2025-26 held during the period 03.02.2026 to 06.02.2026 and (c) IA&AD Zonal Badminton Tournament held during the period 09.03.2026 to 11.03.2026 in the following prescribed three Table formats may please be furnished to the Audit on an expeditious basis :

Table 1

Statement showing the details of the Cash Payment made in excess of ₹ 10,000 in respect of IA&AD East Zone Table Tennis (TT) Tournament 2025-26

Sl. No	Invoice No & Date	Particulars / Subject -Matter of the Invoice	Amount of the Invoice	Payment Made
1.				
2.				
3.				
4.				
5.				
		Total		

Table 2

Statement showing the details of the Cash Payment made in excess of ₹ 10,000 in respect of IA&AD Inter Zonal Table Tennis (TT) Tournament 2025-26

Sl. No	Invoice No & Date	Particulars / Subject -Matter of the Invoice	Amount of the Invoice	Payment Made
1.				
2.				
3.				
4.				
5.				
		Total		

(4)

Table 3

Statement showing the details of the Cash Payment made in excess of ₹ 10,000 in respect of IA&AD Zonal Badminton Tournament 2025-26

Sl. No	Invoice No & Date	Particulars / Subject -Matter of the Invoice	Amount of the Invoice	Payment Made
1.				
2.				
3.				
4.				
5.				
		Total		

16.07.2026

Sr. Audit Officer (C)

To,
The Secretary, AGORC,
Agartala

Copy to: Sr. Audit office (Admn.)

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भारतीय लेखा तथा लेखा परीक्षा विभाग
कार्यालय, प्रधान महालेखाकार (लेखापरीक्षा),
त्रिपुरा, अगरतला– 799 006

Indian Audit & Accounts Department
Office of the Pr. Accountant General (Audit), Tripura
Agartala – 799 006

AUDIT REQUISITION No: CLUB AUDIT / 2025-26 /01 **Date: 07.07.2026**

In connection with the audit and verification of the Annual Accounts of the Accountant General Office Recreation Club (AGORC) for the financial year (FY) 2025-26 and for the FY 2026-27 (upto 03 July 2026) , the information with respect to the following items vide a written reply together with the supporting document in connection therewith may please be furnished to the Audit on an expeditious basis :

1) The duly authenticated supporting document i.e. Banks Statement for the FY 2024-25 in respect of the closing balance of AGORC Bank of ₹ 15,60,435.96.
2) The duly authenticated supporting document i.e. Banks Statement for the FY 2025-26 in respect of the opening balance of AGORC Bank of ₹ 15,60,435.96.
3) The break-up details of the opening balance of AGORC Bank of ₹ 15,60,435.96 in the Table given below:

Table 1 : Statement showing the break-up details of the opening balance of AGORC Bank of ₹ 15,60,435.96 as on 01.04.2025

Sl. No.	Name of the Grant / fund received	Date of the Name of the Grant / fund received	Amount (₹)
1.			
2.			
3.			
		TOTAL	**15,60,435.96**

4) The duly authenticated supporting document in respect of the Subscription Fee of ₹58,620.00 received during the FY 2025-26;

2

5) The duly authenticated supporting document in respect of the Shuttlecocks price refund of ₹ 72,570.00;

6) The information in r/o the following expenditures incurred in the Table 2 given below together with the supporting vouchers and invoices in r/to:

Table 2 : Statement showing the break-up details of the expenditures incurred by the AGORC during the FY 2025-26

Sl. No	Name of the Expenditure	Amount of the Expenditure (₹)	Whether incurred out of the Grant-in Aid (GIA) or from the Club's own Internally generated funds
1.	Yoga day	6,0000	
2.	Cultural Activity	11,430	
3.	Saraswati Puja	9,500	
4.	Badminton	3,000	
5.	T.T Racquet & Ball	5,555	
6.	Cricket	63,258	
7.	Carrom	3,500	
8.	Children's Park & Open Air Gym	10,00,000	

7) **The supporting documents viz. Sanction Letters and supporting vouchers and invoices in respect of the expenditures depicted in Table No. 2 above.**

07 July 2026

Sr. Audit Officer (C)

To,
The Secretary, AGORC,
Agartala

Copy to: Sr. Audit office (Admn.)

(1)

प्रधान महालेखाकार (लेखापरीक्षा) का कार्यालय, त्रिपुरा, अगरतला

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), TRIPURA, AGARTALA

SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Order No: 19

Dated: 06.07.2026

Shri **Mukesh Kumar Gupta, Senior Audit Officer**, is hereby nominated by the Competent Authority to audit and verify the Annual Accounts of the Accountant General Office Recreation Club (AGORC) for the relevant financial year.
He shall examine all relevant records/documents pertaining to the Annual Accounts, seek necessary clarifications and assistance from the Recreation Club, wherever required, and submit the Audit Report along with the Utilisation Certificate (UC) to the Record Section by **17.07.2026**.

This issues with the approval of the competent authority.

(Authority: PAG's order dated 06.07.2026 through file No. PAG(Au)/TR/Badminton/2025-26)

06/7/26

Sr. Audit Officer/ Admn

Memo No: PAG(Au)/TR/Badminton/2025-26/228 - 232

Dated: 06.07.2026

Email for information and necessary action to:

1. Secretary to PAG
2. PAs to Sr. DAG (AMG-I & Admn)
3. Person concerned
4. Hindi Cell
5. Secretary/President AGORC

06/7/26

Sr. Audit Officer/ Admn