भारतीय लेखा तथा लेखा-परीक्षा विभाग
INDIAN AUDIT AND ACCOUNTS DEPARTMENT
महा निदेशक, लेखापरीक्षा का कार्यालय, केन्द्रीय, कोलकाता
OFFICE OF THE DIRECTOR GENERAL OF AUDIT, CENTRAL, KOLKATA
8, किरण शंकर रॉय रोड जी. आई. पी. बिल्डिंग, कोलकाता-700.001
8, KIRON SANKAR ROY ROAD, G.I.P. BUILDING, KOLKATA – 700 001
Phone:033-2254-0221, Fax No.033-22135377

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18/04/22

Inspection Report on the accounts of **Satyajit Ray Film & Television Institute, EM Bypass Road, P.O. –Panchasayar, Kolkata – 700 094** for the period from **01.04.2020** to **31.03.2021.** The report has been prepared on the basis of information furnished and made available by the audited entity. The **Office of the Director General of Audit, Central, Kolkata** disclaims any responsibility for any misinformation and/or non-information on the part of auditee.

Memo No. OA/AB/IR/21-22 SRFTI/Kol/156/HD/481 **Dated:**

Forwarded to the **Director, Satyajit Ray Film & Television Institute, EM Bypass Road, P.O. –Panchasayar, Kolkata – 700 094** with the request to submit his reply through the head of the Department within one month from the date of issue of this report.

16/3/22

For **Dy. Director (Insp)**
Central : Kolkata

Memo No. OA/AB/IR/21-22 SRFTI/Kol/156/HD/ **Dated:**

Forwarded to the **Joint Secretary (F), Government of India, Ministry of Information & Broadcasting, Shastri Bhawan, 'A' Wing, New Delhi – 110 001** for information. He is requested to see that the reply of the Head of the Office on the paragraph in Part-III within one month from the date of issue of this report.

Sd/-

For **Dy. Director (Insp)**
Central : Kolkata

भारतीय लेखा तथा लेखा-परीक्षा विभाग
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01.04.2020 से **31.03.2021** तक की अवधि के लिये **सत्यजीत रे फ़िल्म और टेलिविजन संस्थान, ई एम बाइपास, पो. – पंचसायर, कोलकाता** – 700 094 ईकाईद्वारा प्रस्तुत एवं उपलब्ध कराई गई सूचना के आधार पर यह प्रतिवेदन तैयार की गई है। **महानिदेशक लेखापरीक्षा, केन्द्रीय, कोलकाता का शाखा कार्यालय** लेखापरीक्षित इकाई की ओर से किसी भी गलत सूचना और / या सूचना न देने के बारे में किसी भी प्रकार के दावे को अस्वीकार करता है।

ज्ञा. सं. ४८४/लेखा/ए.वी./सिंग्री. रिपोर्ट/21-22/ग.रे.फि.टे.सं./कोल/HD/ दिनांक.....

निदेशक, सत्यजीत रे फ़िल्म और टेलिविजन संस्थान, ई एम बाइपास, पो. – पंचसायर, कोलकाता – 700 094 को सूचनार्थ अग्रेषित। उनसे निबेदन है की यह देखें कि ईस प्रतिबेदन के भाग-II के पैराग्राफ पर कार्यालयाधक्ष का जबाब समय पर प्राप्त हुआ है और ईस प्रतिबेदन के जारी होने की तिथि से एक माह के भीतर ही उनके टिप्पणियों के साथ ईस कार्यालय को अग्रेषित की गयी है। अपना उत्तर विभागाध्यक्ष द्वारा इस रिपोर्ट के जारी होने की तिथि से एक माह के भीतर प्रस्तुत करने के लिए अग्रेषित।

16/3/22

कृते उप निदेशक (नि.)
केन्द्रीय : कोलकाता

ज्ञा. सं. ४८४/लेखा/ए.वी./सिंग्री. रिपोर्ट/21-22/ग.रे.फि.टे.सं./कोल/HD/ दिनांक.....

संयुक्त सचिव, भारत सरकार, सूचना और प्रसारण मंत्रालय, शास्त्री भवन, 'ए' विंग, नई दिल्ली – 110 001 को सूचनार्थ अग्रेषित। उनसे निबेदन है की यह देखें कि ईस प्रतिबेदन के भाग-III के पैराग्राफ पर कार्यालयाधक्ष का जबाब समय पर प्राप्त हुआ है और ईस प्रतिबेदन के जारी होने की तिथि से एक माह के भीतर ही उनके टिप्पणियों के साथ ईस कार्यालय को अग्रेषित की गयी है।

Sd/-

कृते उप निदेशक (नि.)
केन्द्रीय : कोलकाता

Inspection Report on the accounts of the Satyajit Ray Film and Television Institute, Kolkata for the period from 01.04.2020 to 31.03.2021

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Inspection Report on the accounts of the Satyajit Ray Film and Television Institute, Kolkata for the period from 01.04.2019 to 31.03.2020

Part-1: Introduction

1.1 Overview

Satyajit Ray Film & Television Institute (SRFTI) was set up in 1995 as an Autonomous Academic Institution under the Ministry of Information and Broadcasting. The Institute was subsequently registered under the West Bengal Societies Registration Act, 1961. Named after the legendary film maestro Satyajit Ray, the Institute is a National Centre of cine-pedagogy offering 3-year post-graduate programme in 6 (six) specialisations – (1) Direction & Screenplay Writing (2) Cinematography (3) Editing (4) Sound Recording & Design, (5) Producing for Film & Television and (6) Animation Cinema.

1.2 Budget and expenditure for the years covered under audit

The budget and expenditure for the period covered under audit is given below:

Year	Budget (₹ in crore)	Expenditure (₹ in crore)
2020-21	45.44	46.01

1.3 Audit objectives

The objectives of the audit were to ascertain whether:

(i) Grants received through Ministry of Information & Broadcasting and the internal revenue generated were being utilised properly by the Institute and were correctly accounted for in the books of accounts;

(ii) the purchases, maintenance and utilisation of assets, equipment, consumables, etc. were done as per applicable norms;

(iii) Whether appointment of regular and contractual staffs were in conformity with the available rules;

(iv) the sanction and payment of pay and allowances, TA/LTC claims etc. were in conformity with the GOI rules/orders;

(v) Whether contracts relating to outsourcing, AMC etc. were executed as per applicable norms and contractual obligations relating thereto were duly complied with;

(vi) Whether Cash Books, Bank Books, ledger and other books of accounts were maintained as per prescribed guidelines.

1.4 Audit sample, Scope of audit and audit methodology

Scope of Audit:

Period covered in audit: FY 2020-21

Audit Sample

Audit test checked the detailed vouchers for the month of March-2021 and 110 vouchers and other registers/contracts, etc. were checked during the period covered in audit.

Audit Methodology:

Audit of the Satyajit Ray Film & Television Institute (SRFTI) for the year 2020-21 was conducted by an audit team of Office of the Director General of Audit (Central), Kolkata under Section 14 (1) of the Comptroller and Auditor General of India's (Duties, Powers & Conditions of Service) Act, 1971 between 18-01-2022 and 15-02-2022. The audit commenced with an Entry Conference with the Director, SRFTI on 18-01-2022 wherein the audit objectives, scope and methodology were explained. The audit team scrutinised the records produced to audit. Audit queries/memos were issued to the Institute during the course of audit. Exit Conference with the unit was held on 15-02-2022 wherein audit findings and other issues were discussed. Replies received from the Institute and deliberations during the exit conference have been considered and suitably incorporated in the Draft Inspection Report.

1.5 Audit criteria

Audit criteria were derived from the following sources:

MOA, Bye Laws& RRs of SRFTI

Circulars and OMs issued by Ministry of Information & Broadcasting.

OMs and Circulars issued by DoPT& MoF

General Financial Rules, 2005 &2017

Income Tax Act, 1961

R&P Rules 1983

FR&SR, etc

Part-II: Audit findings

Part-IIA

1.4 Audit sample, Scope of audit and audit methodology

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Part-II: Audit findings

Part-IIA

Para 2.1 Doubtful expenditure of ₹ 51 crore

Govt. of West Bengal allotted 39.36 acres of land at Mouza Rajapur, P.S. Jadavpur for setting up of permanent campus of Satyajit Ray Film and Television Institute Kolkata. Out of it, 20 acres of land are gifted land and 19.6 acres of land was requisitioned for construction of SRFTI-K. The notice of acquisition was published in the official Gazette on 15/05/2000 and award was declared on 04/03/2002, compensation money was paid to the awardees.

Being aggrieved and dissatisfied with the award, awardees Santa Roychowdhury and others filed petition before Ld. Special LA Judge. Ld. Special L.A. Judge passed a corrected order on 26/04/2017 for elevated valuation of land value and related interest, subsequently compensation amount was calculated as per the Ld Court's order dated 26/04/2017.

SRFTI paid total Decretal amount of ₹15,90,18,913 vide demand draft no 682587, 682588 and 682589 dated 02/12/2019. Payment was disbursed in favour of 25 decree holders.

SRFTI-K prayed for execution of conveyance deed. In this regard a letter was issued by Additional Land Acquisition Office dated 16/11/2021 stating that no information or document regarding 20 acres of gifted land is available at their end.

Regarding the purchase of land, a Spot Memo was issued to SRFTI and in reply, the unit stated that no registration or mutation of land has been done till date. It was further noticed that no due certificate for payment of total Decretal amount of ₹15,90,18,913 is not available at SRFTI-K.

Under Section 17 of the Registration Act 1908, all transactions that involve the sale of an immovable property for a value exceeding ₹100 should be registered. The same rule applies to gifted property as well.

In this connection, following observations are made:-

Till date, no registration or mutation of land has been done by SRFTI–K, though failure to register the purchase agreement of a property could put the unit at a huge risk. Any document that is required to be registered but is not registered, cannot be admitted as evidence in any court of law. It is pertinent to mention that unless the name is mentioned in the government records as the owner of a certain property, proving the ownership may not be possible.

Despite paying total Decretal amount of ₹15,90,18,913, SRFTI could not obtain the no due certificate from land acquisition department.

Till date, the SRFTI could not demarcate the gifted land and acquired land i.e undisputed and disputed land.

As on 01/04/2020, SRFTI constructed various Building Blocks valuing ₹51 crore on that land for which SRFTI –K does not have any legal right, till date.

From the position stated above, Audit is of the view that SRFTI should demarcate the gifted land and make deed of conveyance and mutation of that land immediately. Further, all permanent building should be constructed on undisputed land without putting the huge investment on high risk.

Reply was awaited.

Para 2.2 Non-Updation of Contract Agreements resulted in Loss of Government Revenue of ₹196 lakh

Section 9 of the Central Goods and Services Tax Act, 2017 (CGST Act) provides that there shall be levied a tax called Central Goods and Services Tax (CGST) on all intra-state supplies of goods or services or both on the value determined under section 15. Similar provision exists in all State Goods and Services Acts enacted by the States for levy of State Goods and Services Tax (SGST) on all intra-state supplies of goods or services or both.

The value of a supply of services as defined in section 15 of the Act shall be the transaction value, which is the price actually paid or payable for the said supply of services where the supplier and the recipient of supply are not related and price is the sole consideration for the supply. Further, the value shall include any taxes, duties, cesses, fees and charges levied under any law other than CGST Act, SGST Act, UTGST Act and GST (Compensation to States) Act, if charged separately by the supplier. Furthermore, the value shall include any incidental expenses, any amount charged for anything done by the supplier in respect of the supply of the services at the time of, or before supply of services.

As per Sl. No 66 of Notification No. 12/2017 –Central Tax (Rate) dated 28-06-2017, security, cleaning and housekeeping services provided to an educational institution is exempted where the education institution provides pre-school education and education upto higher secondary school or equivalent.

In course of audit of the Institute, it was observed that following services were outsourced during the period of audit:

(A) **Manpower Services:** Manpower services were provided by M/s Panther Security Services in SRFTI Kolkata Campus. Various categories of manpower were deployed by the vendor in the Institute in sections such as administration, accounts, production, guest house etc. Scrutiny of respective file revealed that a committee was constituted by the Institute in

August 2016 to review the existing position of the contractual engagements in SRFTI and to make recommendations on their selection, appointments, job profiles and pay structures. **The committee observed that in order to avoid additional financial burden, payment of service tax by the Institute might be avoided on the ground that Manpower Outsourcing services were exempted under erstwhile service tax regime.**

On the basis of recommendations of the Committee, an e-tender was floated in October 2016 for supply of manpower in SRFTI, Kolkata for three years from the date of commencement of the contract. Clause 5 of the tender (payment towards charges for supplying manpower) specifically stated that there would be no payments of service tax as it was exempted vide Service Tax Notification No. 25/2012 dated 20-06-2012. The price bid also did not contain service tax element. After due procedures followed by the Institute, M/s Panther Security Services was selected. An agreement was signed by both the parties on 19.12.2016 in terms of the tender and on the same day work order was issued to the vendor requesting to deploy manpower for a period of three years from January 2017 to December 2019.

Audit observed that M/s Panther Security Service raised invoices to the Institute availing exemption to goods and services tax (GST) from July 2017 onwards. The Institute paid **₹48244322** to M/s Panther Security Service for providing manpower from July 2017 to March 2021 without paying GST.

(B) **Security Service:** In March 2016, the Institute floated e-tender for deployment of security supervisors and security guards to maintain security within the Kolkata campus. It was observed the Institute **specifically instructed the tenders to quote rate excluding of service tax in point 16 of General Instruction to Tenderers (Annexure-I of the tender).** M/s Clifford Facility Services (P) Ltd was awarded the contract in terms and conditions of the tender for a period of two years from July 2016. It was also observed that the period of contract was extended to one year from July 2018 to June 2019 without making any change in the contract itself.

As such service tax component was excluded in the tender as well as in the work order, the vendor raised invoices to the Institute accordingly. Scrutiny of invoices revealed that the vendor raised invoices to the Institute without having any GST component. The Institute paid **₹3,64,16,939** to M/s Clifford Facility Services (P) Ltd during the period from July 2017 to March 2020 and without GST.

For getting security service at SRFTI, Itanagar Campus, M/s Nabam Dormo (P) Security Agency was awarded the contract in terms of e-tender floated in August 2018 for a period of one year from January 2019 to December 2019. In a similar way as before, the Institute

specifically excluded service tax from quotation rate in point 15 of the General Instructions of the tender in spite of the fact at the time of floating the tender, i.e in August 2018, there existed no service tax but GST. The invoices were issued by the vendor keeping in view of the terms of the tender and the Institute paid **₹12,17,423** during 2019-20.

(C) Sweeping Services: M/s Panther Security Service was awarded the job for providing sweeping personnel at SRFTI, Kolkata Campus for a period of two years June 2017 to May 2019 as per terms and conditions of the tender dated 10-03-2017. **The Institute instructed the tenders to quote rate excluding service tax as such the academic institute was not liable to pay service tax for sweeping service [point 16 under General Instruction to Tenders].** The contract to the vendor extended for further period of one year from June 2016 to May 2020 without making any change to the terms of the contract. The vendor raised invoices stating the services provided to SRFTI as exempted. The Institute paid **₹22576155** from July 2017 to March 2021.

(D) M/s Sonu Enterprice was awarded the job for providing Outsourced Manpower (NEFTI) and Sweeping Personnel (NEFTI). The Institute paid **₹520383** from April 2020 to March 2021.

Audit observed that in all the outsourced services stated above, the Institute while floating the tenders explicitly denied paying service tax on the plea that service tax was exempted for education institute. From July 2017 onwards, i.e in GST regime payments of GST was not exempted for education institute providing education service beyond pre-school education and education upto higher secondary school or equivalent. The Institute did not fall under such category of education institution that may claim exemption to pay GST under Notification No. 12/2017 –Central Tax (Rate) dated 28-06-2017. Scrutiny of respective files revealed that no modifications/amendments was done by the institute in work orders issued in GST regime to incorporate the indirect tax to the values paid to the contractors.

Thus, lackadaisical approach on the part of Institute in so far as related to modification/amendments to the terms and conditions of contracts resulted in loss of government revenue in the form of GST of **₹196.15 lakh** to the government exchequer during July 2017 to March 2021 (**Annexure-I**)

In reply to the audit observation of earlier audit, the unit stated that the Institute has noted the observations made by the Office of the Director General of Audit Central, Kolkata and the same has been given effect to from the manpower bills of external agencies w.e.f. February 2021.

PART-II-(B)

(Other incidental Audit Findings)

Para 2.3 Imprudent Fund Management led to loss of Interest amounting to ₹36.95 lakh

Rule 208 of General Financial Rules, 2005 [recast as Rule 229(iv) of General Financial Rules, 2017], states that all autonomous organisations "should be encouraged to maximize generation of internal resources and eventually attain self-sufficiency". Accordingly, the prudent fund management requires that the current accounts and savings accounts should not retain a balance more than the necessity of near future and idle fund should be deployed into Term Deposit or Multiple Option Deposit (MOD) in order to earn more interest. The SRFTI, Kolkata being an autonomous body should endeavour to generate more internal resources and reduce dependency on Government grants. Investment of excess balances pertaining to saving/current accounts is one of such revenue-earning method for fund generation.

Test check of bank statements along with the Cash Book revealed that the SRFTI, Kolkata maintained 5 (Five) Accounts (Current A/cs No. 10485372096, Foreign Current A/cs No. 30022902206, GeM Pool A/cs No. 39012846713, Savings A/cs No. 30423693183 and Savings A/cs No. 32885565502) with the State Bank of India for all financial transactions. Further, Audit examination of bank statements of two Accounts (Current A/cs No. 10485372096 and Savings A/cs No. 32885565502) for the financial year 2019-21 (from 1 April 2019 to 31 March 2021), revealed the following:

Substantial balances were lying idle throughout the years together in those two bank accounts without ensuring their prudent utilization.

During the period, State Bank of India allowed interest @ 2.7 to 3.25 per cent per annum. Had such funds been invested in term deposits, they would have earned interest @4.90 to 7.00 per cent per annum for the period from April 2019 to March 2021.

Neither the minimum amounts from these accounts were taken to term deposits, nor the accounts itself was converted into MOD account to obtain higher rate of interest from the surplus balances through automatic creation of term deposits.

Thus, imprudent fund management deprived SRFTI, Kolkata of higher returns which led the establishment to suffer a loss of interest of ₹36.95 lakh (₹11.76 +7.70+12.57+4.92 lakh), **(Annexure-II)** during the period from April 2019 to March 2021 on account of keeping huge balances in bank accounts instead of judiciously investing the same in term deposits.

Reply was awaited.

Para 2.4 Huge outstanding dues of various fees from students

Audit scrutiny of students tuition fee register, related receipt vouchers and brochures of 15th batch (session 2017-20), 16th batch (session 2018-21) and 17th batch (session 2019-22) and 18th batch (session-2020-23) in respect of SRFTI-Film and 1st batch (session 2017-19), 2nd batch (session 2018-20) and 3rd batch (session 2019-21) and 4th batch in respect of SRFTI-Electronic and Digital Media.(EDM), revealed that the Institute is offering three years course in Film and two years course in EDM in six semesters and four semesters respectively and charging Tuition Fee and Hostel Fee along with other facilities offered by the institute. The details of batch- wise fee is given below:-

Batch	**Security Deposit**	**Security Deposit Library**	**Security Deposit Hostel**	**Tuition Fee per Semester**			**Hostel Fee per Semester**	
Film-15th batch (2017-20) & 1st batch (2017-19)	40000	6000	6000	Tuition	Library	Internet	Electricity charge	Hostel Rent
				27500	2500	2750	3500	12500
				32750			**16000**	
Film-16th batch (2018-21) & 2nd batch (2018-20)	44000	6600	6600	**Tuition Fee per semester**			**Hostel Fee**	
				Tuition	Library	Internet fee	Electricity charge	Hostel Rent
				30250	2750	3025	3850	13750
				36025			**17600**	
Film-17th batch (2019-22) & 3rd batch (2019-21)	48400	7260	7260	**Tuition Fee per semester**			**Hostel Fee**	
				Tuition	Library	Internet	Electricity & Internet	Hostel Rent
				33275	3025	1200	4235+300	15125
				37500			**19660**	
Film-18th batch (2019-22) & 4th batch	55660	-	7260	**Tuition Fee per semester**			**Hostel Fee per semester**	
				37,500			**19660**	

(2019-21)					

Test check of the fee registers and reply of spot memo 06 furnished by the department, revealed that in several cases fees were due from the students of 15th batch to 18th batch in respect of Film and 1st batch to 3rd batch in respect of EDM and the same had not been collected till the date of audit (Jan, 2021).

The total fees amounting to **₹38,34,375 (excluding late fines)** (**Annexure-III**) was due from the students as detailed below:-

Batch	**Session**	**Outstanding amounts (₹)**
15th batch (Film)	2017-20	564750 (Annexure-IIIA)
16th batch (Film)	2018-21	1722928 (Annexure-IIIB)
17th batch (Film)	2019-22	1053089 (Annexure-IIIC)
18th batch (Film)	2020-23	400120 (Annexure-IIID)
1st batch (EDM)	2017-19	64000 (Annexure-IIIE)
2nd batch (EDM)	2018-20	84809 (Annexure-IIIF)
3rd batch (EDM)	2019-22	29488 (Annexure-IIIG)
	Total (₹)	**38,34,375**

In reply to previous observation, the unit stated that the Institute had taken up the matter on priority basis and out of the outstanding amount of ₹90.89 lakh, an amount of ₹63.91 lakh has already been recovered and the Institute is continuously pursuing the recovery of the balance amount. It is pertinent to mention that due to pandemic situation during the last two years some of the students failed to deposit their fees within the due period. However, 2/3 reminders to the concerned students have already been issued, failing which the due Tuition Fees and Hostel Fees will be deducted from their Security deposit.

Reply for the recovery of current year ,was awaited.

Para 2.5 Irregular conferment of Temporary Status to Casual Employees resulted in avoidable payment of ₹35.56 lakh and un-authorized regularization of four casual employees to Skilled Work Assistant post

Department of Personnel and Training (DoPT), vide OM No: 40011/6/2002-Estt(C) dated 06-06-2002 clarified that the Scheme of 1-9-93 [OM No: 51016/2/90 Estt.(C)] is not an on-going Scheme and the temporary status can be conferred on the casual labourers under that scheme only on fulfilling the conditions incorporated in clause 4 of the scheme, namely, **they should**

have been casual labourers in the employment on the date of the commencement of the scheme and they should have rendered continuous service of at least one year. The OM further stipulated that the guidelines in the matter of engagement of casual workers in Central Government Offices contained in OM No.- 49014/2/86-Estt.(C) dated 07-06-1988 may be observed scrupulously while making engagement of casual labour.

Test check of records revealed that SRFTI engaged several casual workers for various works of the institute since its inception. The Institute, vide Office Order No: 12014/01/2001-Admn/3124 to 3133 dated 01-12-2008, had conferred temporary status to 22 casual workers thereby making the workers, entitled for minimum of the pay of a regular Group D official along with DA, HRA and TA as admissible from time to time [vide Clause 5(i) of the scheme of 1993].

The workers were also entitled for annual increments and Leave. However, records revealed that the casual workers were engaged between February 1998 and August 1999. Thus, the conferment of temporary status to the casual workers was irregular at the very beginning. Had the casual workers not been conferred with the temporary status, they would have been governed by the DoPT OM dated 07-06-1988, which inter alia stipulates that if the work entrusted to the casual workers and regular employees is the same, the casual workers may be paid at the rate of $1/30^{th}$ of the pay at the minimum of the relevant pay scale plus dearness allowance for work of 8 hours a day. Further, in cases where the work done by a casual worker is different from the work done by a regular employee, the casual worker may be paid only the minimum wages notified by the Ministry of Labour. No specific work allotment was made by the institute for the casual worker Thus, even if it was considered that the casual workers working in the institute and performed the same work as allotted to the skilled work assistants (SWA) of the institute, in the light of the above OM, they were entitled for daily payment of $1/30^{th}$ of the pay and DA of the SWA. This inferred that the payment of HRA and TA to the casual labourers were irregular. Mention was made in the Inspection Report No. 106/19-20 vide Para No. 2.5 that the Institute had paid ₹29.92 lakh as HRA and TA between April 2014 and March 2020.

Audit further observed that Institute had paid ₹3.51 lakh towards HRA and ₹2.12 lakh TA between April 2020 and March 2021. This resulted in total avoidable payment of **₹35.56 lakh (Annexure IV)** due to Irregular conferment of Temporary Status to Casual Employees.

Further, some casual workers with temporary status were absorbed as Skilled Work Assistants in the Institute. DoPT, vide OM No.- F.No.49014/3/2014- Estt. (C) dated 16.10.2014 stipulates that consequent upon abolition of Group-D post, regularisation of CL-

TS cannot be done by the Ministry/Department on their own and requires relaxation of para-8 of the Appendix to the DoPT OM dated 10-09-93. However, no such relaxation from DoPT was found on record. Hence, in the absence of any approval for aforesaid relaxation from Ministry of Personnel, Public Grievance and Pension, the regularisation of such Casual workers in the post of Skilled Work Assistant in the Institute was not in line of the existing instructions and hence, irregular.

Reply was awaited.

Para 2.6 Avoidable expenditure of ₹11.15 lakh

Audit scrutiny of Recruitment Rule of Director of SRFTI revealed that a Bungalow is allotted for the Director of SRFTI and as per advertisement, the Director will be eligible for a rent free residential accommodation in the SRFTI campus. It was further noticed that during last 5 years, residential accommodation in the SRFTI campus for Director was not allotted to anyone and the Bungalow remained vacant. Regarding the repair and maintenance of Director's bungalow, a Spot Memo was issued. In reply, the unit stated that an expenditure of ₹7,29,737 was incurred for maintenance of Director's Bungalow for the year 2018-19 to 2020-21. It was also noticed that Dr. Debamitra Mitra was appointed as Director for the period from January 2017 to February 2020. During that period Dr. Mitra had drawn House Rent Allowance of ₹11,14,923 in spite of that she was eligible for rent free accommodation in the SRFTI campus.

Thus, without alloting the Director's Bungalow to Director which was allotted for Director of SRFTI only, resulted in excess avoidable expenditure of ₹11,14,923 on account of House Rent Allowances during the period 2017-20

Reply was awaited.

Para 2.7 Non-inclusion of perquisite of ₹21.48 lakh in salary income led to non-deduction of Income Tax at source (TDS) of ₹5.82 lakh

As per Section 17(2) of the Act Income Tax Act, 1961 (Act), rent-free accommodation or concessional accommodation provided by an employer (other than Central Government or any State Government) to an employee is taxable in the hands of the employee as perquisite and the taxable value of the same is to be calculated in accordance with the Rule 3(2) of the Income Tax Rules, 1962. Rule 3(1) stipulates that where the accommodation is owned by any employer other than the Central Government or any State Government, value of such

unfurnished accommodation is to be calculated @ 15% of salary in cities areas having population more than ₹25 lakh as per 2001 census. The term salary includes :

Basic salary

Dearness allowance/Pay, if the terms of employment so provide

Bonus

Commission

Fees

All other taxable allowances (excluding amount not taxable)

Any monetary payment which is chargeable to tax (by whatever name called)

Further, Section 192 of the Act stipulates that any person paying any income chargeable under the head "Salaries" including the value of perquisites, shall at the time of payment, deduct income tax at the average rate of income tax computed on the basis of the rates in force in the financial year in which the payment is made.

Scrutiny of records pertaining to salary payment, income tax computation along with Form-16 etc. revealed that SRFTI, Kolkata has not included the taxable value of rent free/concessional accommodation (perquisite) in the salary income of its employees. Audit further noted that due to such non-inclusion, perquisite of ₹21.48 lakh was not included in the salary income of its 13 employees during financial year 2020-21, leading to consequent loss of revenue to Government.

As a result, due to non-inclusion of perquisites in the taxable salary income of employees, during the year 2020-21, SRFTI, Kolkata failed to deduct income tax at source (TDS) of ₹5.82 lakh **(Annexure-V)** and deposit the same to Government, thereby failing in discharging its obligations under Section 192 of Income Tax Act, which may led to penal actions under the Income Tax Act, 1961.

The examples are illustrative only and not exhaustive. Similar cases may please be reviewed and appropriate action taken under intimation to audit.

Reply was awaited.

Para 2.8 Non- deduction of income tax on leave encashment benefits for ₹3.71 lakh

As per section 10(10AA) of income Tax Act 1961, any payment received as leave encashment at the time of retirement or on leaving job otherwise shall be "fully exempt" for government (Central Government and State Government) employees. For other category of employees the limit of exemption of leave encashment has been specified as ₹3 lakh. Further, as per the requirements under section 192 of I.T Act,1961 the person responsible for paying

terminal benefits such as gratuity, leave encashment etc is responsible for deducting TDS there from in the same manner as salary.

It may be noted that employees of SRFTI being an autonomous body, does not fall in the category of Central and State government for the purpose of Income Tax Act. Hence, payment as discussed above attracts deduction of tax while making payment.

Test check of records related to payment of retirement benefit to the employees of SRFTI during the period 2020-21, revealed that SRFTI made full payment of retirement benefits viz. leave encashment to retiring employees of SRFTI without making any TDS as applicable. Such non deduction as well as non deposit of tax from leave encashment at retirement benefit as computed in the **Annexure-VI** stood at **₹3.71 lakh**.

Reply was awaited.

Para 2.9 Non deduction of Licence Fee

As per the Govt. of India order No. 18011/1/2013-POL-III dated 21st November 2013 & revised order No. 18011/2/2015-Pol.III dated 19th Jul 2017, Licence fee is chargeable for occupying general and departmental pool accommodation. It was noticed from the Pay Bills of Satyajit Ray Film and Television Institute (SRFTI), Kolkata that the license fee amounting to ₹35,640 was not deducted from **Ms. Rita Lee, UDC,** and **Shri Shyamnath Das, Projection Assisstant,** during 2020-21 as detailed in the following **Table**. The issue was previously pointed out in respect of Ms. Rita Lee, UDC, and Shri Shyamnath Das, Projection Assisstant vide Para No. 2.9 of Inspection Report No. 102/2020-21 amounting to **₹24,480/-** This had resulted in non-deduction of licence fee of **₹35,640.**

Table-1

Sl. No.	Name	Type of Accommo-dation	Period	Months	Amount @ ₹560/ month for C Type and Amount @ ₹370/ month for B Type
1	Rita Lee UDC (L-5)	C Type	April 2020-March 21	12	6720
2	Shri Shyamnath Das, Projection Assisstant	B Type	April 2020-March 21	12	4440

Reply was awaited.

Para 2.10 Physical verification of fixed assets as well as consumables

Rule 213 (1) of GFR 2017 provides that fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. Rule 213 (2) further stipulates that physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority. Rule 213(iii) provides that discrepancies, including shortages, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rules 33 to 38.

According to Rule 217 and Rule 218 of General Financial Rules 2017 surplus or obsolete or unserviceable goods of assessed residual value above rupees two lakhs should be disposed of by obtaining bids through advertised tender orpublic auction.

For surplus or obsolete or unserviceable goods with the residual value less than rupees two lakhs, the mode of disposal will be determined by the competent authority, keeping in view the necessity to avoid accumulation of such goods and consequential blockade of space and also deterioration in value of goods to be disposed of.

Scrutiny of Physical verification report for the year 2020-21 of SRFTI, Kolkata revealed that many items were marked as damage, scrap, obsolete. Further, it was observed from the Reply of the Spot Memo 2 that the process of declaring 'unserviceable' out of unused materials could not be done during the year 2020-21. However, value of such damaged, scrap and obsolete assets was not mentioned in the report. Thus, audit could not ascertain the value of such unserviceable items.

The auditee unit need to take necessary steps to dispose off of un-serviceable items at the earliest to minimise the blockade of space as well as to avoid further deterioration of value of the goods due to wear and tear resulting in getting less residual value to Government exchequer by way of auction.

In reply, the unit stated that the physical verification of fixed assets had been carried out by an external audit firm with the help of officials of the department and it may be noted that unused material cannot be declared unservisable unilaterally unless a committee of faculty members declared so. Further, the said procedure could not be carried out due to lock down / pandemic situation.

The reply of the unit was not tenable and the unit is requested to follow the due procedure.

Para 2.11 Purchase of goods without following Rule 149 of GFR 2017

As per Rule 149 of General Financial Rules 2017, DGS&D or any other agency authorised by the Government will host an online Government e-Marketplace (GeM) for common use Goods and Services. DGS&D will ensure adequate publicity including periodic advertisement of the items to be procured through GeM for the prospective suppliers. The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of suppliers on GeM shall be certified by DGS&D. The procuring authorities will certify the reasonability of rates. The GeM portal shall be utilised by the Government buyers for direct on-line purchases.

During audit of SRFTI Kolkata, it was observed that in contradiction to the Ministry of Finance OM dated 02/04/2019 wherein it was stated that as per 149 of GFR-2017, the procurement of goods and services by the Ministries or Departments through GeM would be mandatory for Goods and Services available to the portal, some purchases for which goods are available on the GeM portal, were not made through GeM.

Reply was awaited.

Para 2.12 Unadjusted Advances amounting to ₹3.5 crore

Test check of the records of the SRFTI Kolkata revealed that the office had paid advances to various units on account of Advances Administrative (NEFTI), Advance HRD for Film Media, Advances Academic (SRFTI), Advance Administrative (SRFTI), Advance Fixed Assets, Advance (Employees), Advance CCW Civil maintenance (manpower), Advance Swachhata Mission (SRFTI). It was noticed from the available records that an amount of ₹1,00,50,276 remained unadjusted as on 31/03/2021 and an amount of ₹35,30,414 remained unadjusted as on 31/01/2022.

Some long-pending unadjusted advance as on 31/01/2022 as given below:-

Date of Advance	Name	Bill No	Head of Account	Unadjusted Advance
23/01/2020	Aryaman Nath	1734	Advance Academic SRFTI	118082
16/12/2020	Ashitha Nair	1503	Advance Academic SRFTI	20000
23/01/2020	Ayush Panchal	1735	Advance Academic SRFTI	42400

30/09/2019	Informatics Publishing Ltd	1011	Advance Fixed Assets SRFTI	176608
06/09/2019	Piretala Fish Production Gr	870	Advance Academic SRFTI	15000
23/04/2021	Qube Cinema technologies Pvt. Ltd	78	Advance Miscellaneous	388369
29/01/2021	Ruchika Gupta	597	Advance Academic SRFTI	168000
26/03/2021	Shashank jha	2083	Advance Academic	71000
25/10/2019	Swatilina Samanta	1143	Advance Academic SRFTI	279000
07/03/2016	Pankaj Seal	NP/1650	House Building Advance	40000

The Head of the unit is requested to look into the matter and to take appropriate steps to settle the said outstanding advances.

Reply was awaited.

Para 2.13 Observation on Accounts

Income & Expenditure Account: Depreciation of ₹45,72,882

During audit of SRFTI, it was observed that an MoU had been signed between SRFTI and BECIL on 14th December 2018 for Supply & Installation of various equipment to EDM department for Phase 2 project. The Estimated Cost of the project was ₹6,65,54,184. The project was completed and handed over on 05.10.2021. Further it was observed (from the Schedule-8, Fixed Asset and from the Balance Sheet) that SRFTI added the cost of the project as fixed asset to the tune of ₹6,09,71,756 under block "Cine equipment" of SRFTI-EDM on which depreciation was charged for ₹45,72,882 for half-year out of total depreciation of that block of ₹54,09,112 during the period of 2020-21. However, the project was not completed in that period. Hence, Capitalization of the amount and charging depreciation during the period was irregular. This resulted in understatement of "Excess of Income over Expenditure" as well as understatement of "Corpus/Capital Fund" and "Fixed Assets" of ₹45,72,882.

Para 2.14 General Comments:

A) Scrutiny of the Service Book revealed that :

1) The entries in the service book of Sri Lohit Biswas were not signed by the competent authority.

2) Signature required in the various pages of Service Book of Smt Shyamali Das was missing.

3) 10 days leave availed during LTC had not been deducted in Service Book of Sri Samiran Dutta.

B) It was observed from the BRS that cheque deposited but not cleared for month of January 2021 amounting to Rs 7400 all the cheques are issued in March 2019 but not declared time barred after 3 months . Similar cases may also be reviewed.

C) From the reply to the spot memo regarding fire safety arrangements it was observed that the NOC from department of Fire Fighting, WB has not been obtained by the SRFTI. Thus adequate fire fighting arrangements are to be installed as per provisions of National Building Code. Also the necessary fire certificate is required to be obtained from WB Fire and Emergency services.

Reply was awaited.

Part-III: Follow up on findings outstanding from previous reports

3.1 There were 24 (twenty four) nos. of audit para outstanding due to non submission of replies/ pending of necessary actions by the auditee unit. Based on replies/ discussion /review of the cases during present audit, the present status of the paras is given below:

Sl. No.	IR No.	Period	Para No.	Subject	Reply of the Department/ Present Position/action taken	Audit Remarks
1.	363/12-13	2011-12	6 (IIB)	Irregular Appointment/ Promotion of Staff in SRFTI	**Re : S/Shri Prasenjit Ghosh, Tanmoy Samajdar, Tinku Sardar and Keshab Ch. Manna** Shri Prasenjit Ghosh was promoted as per the provision of RR in force at that point of time. He was formally promoted on 11.06.2012. However, the formal appointment was delayed with the approval of the Governing Council for valid reasons. The amended RRs, which are being	Further development is awaited. Hence para stands.

					referred to by the Audit, came into force after the selection of Shri Prasenjit Ghosh for promotion. Besides, as verified with references to the query from the ministry, the revised RR was not approved by the Govt. However, the observations of the Audit were placed before the Governing Council of the Institute in its 57th meeting held on 12.08.2016. After a thorough discussion, it was decided by the Governing Council that proper reply should be given to CAG for dropping the cases of Shri Prasenjit Ghosh and Shri Tanmay Samajdar if on further examination those are found justifiable, while in respect of Shri Tinku Sardar and Shri Keshab Ch. Manna, it was decided to constitute Equivalence Committees to examine the equivalence of qualifications submitted by the incumbents at the time of their recruitments, with the pre-requisite criteria/qualifications, as stipulated in the Recruitment Rules of SRFTI, against respective posts and to ascertain whether their qualifications could be treated at par with those required for their posts. As per the advice of the Governing Council, detailed justifications and explanations were furnished to Audit in respect of each case. **The Audit considered the justifications but observed that the Para could be dropped only if these discrepancies were regularised by the administrative ministry.** The matter was accordingly referred to the ministry for regularisation. However, in their reply the ministry clearly informed that they are not aware of	

any Rule under which they can regularise these appointments since the SRFTI authorities had appointed the individuals.

Accordingly the matter has been placed before the 65th & 66th the Governing Council meeting.

In the 66th meeting Director SRFTI proposed that in the light of CAG audit para declaring the appointments as irregular, SRFTI may like to request to Ministry to take a compassionate view of the matter and grant a one-time waiver to regularize the appointments, as was also proposed by Director, FTII.

GC advised to follow the procedure as per statues.

GC Minutes enclosed as **Annexure** IR No. 2012-13/363/6).

It is pertinent to mention that the Governing Council of the institute is empowered by By-law 11.2 of the Service by-laws to relax any provision of the Recruitment Rules with respect to any category of person by recording in writing the reasons for such relaxation. Accordingly the matter is being processed.

Case sheets of each individual by name are furnished below:

DETAILS OF APPOINTMENT OF SHRI PROSENJIT GHOSH, ASSOCIATE PROFESSOR (PFT)

1)	Name	Shri Prasenjit Ghosh
2)	Designation	Production Manager
3)	Scale of Pay	LEVEL – 07 (corresponding Pay Band PB 2- ₹9300-34800 with Grade Pay of ₹4600/-)

				4)	Date of Appointment	29.01.1998		
				5)	Mode of Recruitment	Direct		
				6)	Required Essential qualification as per RRs	a) **Essential** i) Degree of a recognized University or equivalent ii) Diploma from the FTII or equivalent in Film or TV Direction or Production iii) At least three years professional experience in a responsible capacity in a film production organization of repute including experience of handling studio staff and making arrangements for film shooting programmes OR i) Degree/Diploma in Direction or Production from a recognized University or institution ii) At least five years' experience in a responsible capacity in a film production organization of repute including experience of handling studio staff and making arrangements for film shooting programmes		

					-	b) **Desirable** i) Administrative/Managerial experience ii) Good knowledge of Indian and International Cinema	
				7)	Qualification Possessed at the time of appointment	i) B.A. ii) Diploma in Cinema (Direction)	
				8)	Promoted to	Associate Professor (PFT)	
				9)	Scale of Pay	LEVEL – 11 (corresponding Pay Band PB 3- ₹15600-39100 with Grade Pay of ₹6600/-)	
				10)	Year of DPC	2009	
				11)	Required Essential Qualification	a) <u>Essential:</u> Degree of a recognized University; Degree or Post Graduate Diploma or equivalent in Film or Television Direction/Production from a recognized University or Institute; At least SIX years' professional experience on Film Production &OR teaching experience in an Organization or Institution of	

		repute. OR Master Degree of a recognized University / INSTITUTE (preferably in logistic management); At least EIGHT years' professional experience on Film Production &OR teaching experience in an Organization or Institution of repute. OR Degree of a recognized University or equivalent; At least TEN years' professional experience on Film Production including teaching experience in an Organization or Institution of repute. **(Candidates are required to produce evidence of professional work done)** **b) <u>Desirable:</u>** i) Good knowledge of computer application; ii) Good knowledge in Film and TV medium in India and abroad.	
12)	Eligibility	**<u>Promotion:</u>** Lecturer (Production Accounting) and Lecturer (ETV-Film Production) with	

						five years' regular service in the grade and Production Manager with seven years' regular service in the grade.		
				13)	Year of Recruitment Rules Revised	2010		
				14	Date of Promotion	12.06.2012		
				15)	Required Essential Qualification	a) Essential: i i) Degree of a recognized University; ii) Degree or Post Graduate Diploma or equivalent in Film or Television Direction/Production from a recognized University or Institute; iii) At least eight years' professional experience on Film Production &/OR teaching experience in an Organization or Institution of repute. OR i) Master Degree in MANAGEMENT of a recognized University / INSTITUTE; ii) At least Ten years'		

		professional and/or teaching experience in a responsible capacity in an Organization or Institution OF RESPECTIVE FIELD. **b) Desirable:** i) Good knowledge in Film and TV medium in India and abroad. **(Candidates are required to produce evidence of professional work done)**
16)	Eligibility	**Promotion:** Assistant Professor, Producing for Film & Television and Assistant Professor, E-TV Production with five years' regular service in the grade.
17)	Audit Query	Under Qualified.
18)	SRFTT's observations:	ShriGhosh joined SRFTI as Production Manager (the then pay scale of ₹7450-11500) on 29.01.1998 and on completion of 7 years of regular service in the same post, became eligible for promotion to the post of Associate Professor, PFT (the then scale of 10000-15200), as per prevailing RR. On 04.08.2009, the DPC, on

									considering all aspects, recommended that Shri Ghosh was eligible for such promotion. However, as the Department of PFT was not yet ready to function, it was decided in the 43rd GC meeting held 24.12.2009 that despite the above recommendation of DPC for promotion, the actual appointment and effect of promotion may be conferred to ShriGhosh only when the Department of PFT was to commence from November 2012 and he was to process the academic curriculum as well as procurement of equipment etc. for the department before such commencement. Meanwhile, all RRs of the Institute were revised in 2010-11. Now, as per revised RR, the post of Production Manager is not the feeder post for Associate Professor, PFT and thus, CAG has now raised the instant question of promotion of under-qualified official, which may not be applicable.	

						As already submitted above, the promotion was decided much earlier and prior to revision of RR and decision of effecting such promotion due to justified reasons was taken at the GC meeting only. Therefore, the actual effect of promotion of ShriGhosh from the post of Production Manager to the post of Associate Professor, PFT on 12.06.2012 was in order and as per rules. As per the directive of the 57th Governing Council held on 12.08.2016 the matter was re-examined and was again referred to the O/o the Dy. Director of Audit (Central) vide this institute's letter No.66051/01/2015-Admn./3064 dated 09.03.2017. The audit vide its letter dated 19.04.2017 informed the institute that the para stands till the matter is regularized by the ministry. The matter was referred to the	

								ministry vide the institute's letter No.66051/01/2013-Admn./2006 dated 14/15.12.2017. The ministry communicated vide its letter No.M-17011/1/2018-DO(FTI) dated 11.01.2018 that "as the appointing authority in all the cases is SRFTI how can ministry can regularized the appointment done by SRFTI. SRFTI is requested to convey under which rule central govt. may regularized the irregular appointment made by the competent authority of SRFTI. SRFTI is requested to examine first whether competent authority has approved the amended recruitment rules for the post of Assistant Professor (Production Methodology) (re-designated as Associate Professor). **As Rule 21 of Regulations of SRFTI provides that General superintendence, direction, control and administration of the affairs of the institute**	

								vests in Governing Council of the Institute, hence SRFTI should again approach O/o Director General, Audit (Central), Kolkata and put forward their stand/opinion based on the report of Equivalence Committee". All the above communications held between the ministry and the Institute on the said observation was intimated to the CAG audit for information and consideration against which, a letter dated 16.08.2019 from the Office of the Director General, India Audit and Accounts Department has been received, which requested to intimate the decision of the Governing Council on the matter. **It is pertinent to mention that the Governing Council of the institute is empowered by By-Law 11.2 of the Service By-laws to relax any provision of the Recruitment Rules with respect to any category of persons by recording in writing the reasons for such**	

		relaxation. Accordingly the matter has been placed before the 65th & 66th the Governing Council meeting.

DETAILS OF APPOINTMENT OF SHRI TANMOY SAMAJDAR, COMPUTER PROGRAMMER

1)	Name	Shri Tanmoy Samajdar
2)	Designation	Computer Programmer
3)	Scale of Pay	LEVEL – 07 (corresponding Pay Band PB 2- ₹9300-34800 with Grade Pay of ₹4600/-)
4)	Date of Appointment	12.10.1999
5)	Mode of Recuritment	Direct
6)	Required Essential qualification as per RRs	Master's Degree in Physics/ Maths/ Statistics/Opr. Research/ Economics Computer Science with First Class or at least 60% marks in aggregate or equivalent grade. Knowledge of Computer Programming is essential OR Bachelor's Degree in Physics/Maths/Statistics/Opr. Research/ Economics/Computer Science

	-	with either P.G. Diploma in Computer Application from a Govt. recognized Institution/University or with at least 2 years experience in Computer Programming. The Bachelor's Degree & P.G. Diploma should be with First Class or at least 60% marks in aggregate or equivalent grade.
7)	Qualification Possessed at the time of appointment	B.E. (Printing Engineering)
8)	Audit Para	Termed as Under Qualified.
9)	SRFTT's observations:	The required eligibility criteria includes among others, possession of "Bachelor's Degree in Physics/Maths/Statistics/Opr. Research/ Economics/Computer Science with either P.G. Diploma in Computer Application from a Govt. recognized Institution/University with at least 60% marks in aggregate in such examination". On the other hand, ShriSamajdar possessed a BE Degree from

								J.U. and several certificates issued by different Institute of Kolkata for attending to 3 or 6 months computer courses and none is probably related to "PG Diploma in Computer Application". It may be stated that meanwhile ShriSamajdar has acquired an M.Tech degree in Computer Engineering from Jadavpur University in the year 2005. As per the directive of the 57th Governing Council held on 12.08.2016 the matter was re-examined and was again referred to the O/o the Dy. Director of Audit (Central) vide this institute's letter No.66051/01/2015-Admn./3064 dated 09.03.2017. The audit vide its letter dated 19.04.2017 informed the institute that the para stands till the matter is regularized by the ministry. The matter was referred to the ministry vide the institute's letter No.66051/01/2013-	

						Admn./2006 dated 14/15.12.2017. The ministry communicated vide its letter No.M-17011/1/2018-DO(FTI) dated 11.01.2018 that "as the appointing authority in all the cases is SRFTI how can ministry can regularized the appointment done by SRFTI. SRFTI is requested to convey under which rule central govt. may regularized the irregular appointment made by the competent authority of SRFTI. **As Rule 21 of Regulations of SRFTI provides that General superintendence, direction, control and administration of the affairs of the institute vests in Governing Council of the Institute, hence SRFTI should again approach O/o Director Genéral, Audit (Central), Kolkata and put forward their stand/opinion based on the report of Equivalence Committee".** All the above communications held between the ministry and	

		the Institute on the said observation was intimated to the CAG audit for information and consideration against which, a letter dated 16.08.2019 from the Office of the Director General, India Audit and Accounts Department has been received, which requested to intimate the decision of the Governing Council on the matter. **It is pertinent to mention that the Governing Council of the institute is empowered by By-Law 11.2 of the Service By-laws to relax any provision of the Recruitment Rules with respect to any category of persons by recording in writing the reasons for such relaxation.** Accordingly the matter has been placed before the 65th & 66th the Governing Council meeting.

DETAILS OF APPOINTMENT OF SHRI TINKU SARDAR, TECHNICIAN

1)	Name	Shri Tinku Sardar
2)	Designation	Technician

3)	Scale of Pay	LEVEL – 04 (CORRESPONDINGPay Band PB 1- ₹5200-20200 with Grade Pay of ₹2400/-)
4)	Date of Appointment	03.12.2012
5)	Mode of Recuritment	Direct
6)	Required Essential qualification as per RRs	**a) Essential:** i) At least Higher Secondary from a recognized Board/ University or equivalent; ii) Certificate from ITI in electronics /electrical, or equivalent iii) At least FOUR years' experience in maintenance and repair in the Electrical / Electronics Workshop/ organizations of repute. **b) Desirable:** i) Knowledge of cinema/TV related equipment. **(Candidates are required to produce evidence of professional work done)**
7)	Qualification Possessed at the time	i) Higher Secondary ii) Electrical Technician Course from George Telegraph Training Institute

	of appointment	
8)	Audit Para	Termed as Under Qualified.
9)	SRFTT's observations	The required eligibility criteria includes among others, possession of a "Certificate from ITI in electronics /electrical, or equivalent". On the other hand, ShriSardar submitted a certificate issued by The George Telegraph Training Institute of Kolkata for "12 months Electrical Technician Certificate Course" in 2003-04. The above qualification has been questioned by CAG. Apart from the certificate course, ShriSardar submitted Electrical Workman's Permit, Part – 1B from Govt. of West Bengal with his job application against the advertisement which authorized him to handle wiring and cabling in terms of Indian Electricity Act. And the Indian Electricity Rules. ShriSardar also submitted Electrical Supervisor's Certificate of Competency (Part – 1,2 and 11) from the

							Directorate of Electrical Inspectorate (DOEI), Govt. of WB, Department of Power. This certificate is recognized by Govt. of West Bengal and by Central Electricity Authority (CEA), the highest authority of Central Government. Both the certificates fulfill the job requirement of his present scope of work. The Equivalence Committee comprising four members (two external experts, a Chartered Engineer and Professor, Electrical Engineering Department, Jadavpur University, Kolkata and two officials of SRFTI) formed as per the directive of the 57th Governing Council held on 12.08.2016 examined the case and submitted its report. In the said report dated 16.12.2016 the committee opined that the qualifications of ShriTinkuSardar at the time of his appointment were not only equivalent but much superior to a certificate from an ITI in Electrical trade. The committee also opined that both in terms	

								of qualifications and experience, Shri Sardar was much ahead of the minimum requirements prescribed in the recruitment rules. The report of the Equivalence Committee was placed before the Governing Council in its 58th meeting held on 10.03.2017 and as advised by GC the report was sent to the o/o the Director General of Audit (Central) requesting to drop the relevant audit para. The audit vide its letter dated 31.07.2017 informed the institute that the para stands till the matter is regularized by the ministry. The matter was referred to the ministry vide the institute's letter No.66051/01/2013-Admn./2006 dated 14/15.12.2017. The ministry communicated vide its letter No.M-17011/1/2018-DO(FTI) dated 11.01.2018 that "as the appointing authority in all the	

							cases is SRFTI how can ministry can regularized the appointment done by SRFTI. SRFTI is requested to convey under which rule central govt. may regularized the irregular appointment made by the competent authority of SRFTI. **As Rule 21 of Regulations of SRFTI provides that General superintendence, direction, control and administration of the affairs of the institute vests in Governing Council of the Institute, hence SRFTI should again approach O/o Director General, Audit (Central), Kolkata and put forward their stand/opinion based on the report of Equivalence Committee".** All the above communications held between the ministry and the Institute on the said observation was intimated to the CAG audit for information and consideration against which, a letter dated 16.08.2019 from the Office of the Director General, India Audit and Accounts	

		Department has been received, which requested to intimate the decision of the Governing Council on the matter. **It is pertinent to mention that the Governing Council of the institute is empowered by By-Law 11.2 of the Service By-laws to relax any provision of the Recruitment Rules with respect to any category of persons by recording in writing the reasons for such relaxation.** Accordingly the matter has been placed before the 65th & 66th the Governing Council meeting.

DETAILS OF APPOINTMENT OF SHRI KESHAB CHANDRA MANNA (STILL PHOTOGRAPHY)

1)	Name	Shri Keshab Chandra Manna
2)	Designation	Cameraman (Still Photography)
3)	Scale of Pay	LEVEL – 06 (corresponding Pay Band PB 2- ₹9300-34800 with Grade Pay of ₹4200/-)
4)	Date of Appointment	23.12.2009
5)	Mode of	Direct

	Recuritment	
6)	Required Essential qualification as per RRs	**Essential:** i) At least H.S. of a recognized University/Board or equivalent; ii) FULL TIME Diploma in Still Photography from ITI or equivalent from a recognized Institution; iii) At least FOUR years' experience as Photographer in an Organization or Firm of repute. **Desirable:** i) Good knowledge of Digital Photography and Videography; ii) Comprehensive teaching experience **RELAXATION OF ESSENTIAL QUALIFICATIONS & age limit:** RELAXATION OF AGE & FORMAL ACADEMIC REQUISITES IS APPLICABLE FOR CANDIDATES WITH EXTENDED RESPECTIVE EXPERIENCE OF AT LEAST 8 TO 10 YEARS WORKING IN FILM/TV RELATED

						PRODUCTION AND WILL BE PREFERRED PROVIDED THE CANDIDATE MEETS THE DESIRABLE REQUISITES. **(Candidates are required to produce evidence of work done/ experience)**		
					7)	Qualification Possessed at the time of appointment	i) B. Com ii) Free Evening Course in Photography from Photographic Association of Dum Dum, Kolkata.	
					8)	Audit Para	Termed as Under Qualified.	
					9)	SRFTI's observations	The required eligibility criteria includes among others, possession of a "FULL TIME Diploma in Still Photography from ITI or equivalent from a recognized Institution". On the other hand, Shri Manna submitted a certificate issued by Photographic Association of Dum Dum for "Free Evening Course in Photography" in 1994-95. Also the candidate was supposed to have at least 04 years' experience as Photographer in an organization or firm of repute. Shri Manna submitted a	

							certificate of working as a Photographer in 'Studio Neel Kamal' of Bhubaneswar. The Equivalence Committee comprising three members (one external expert, Photo Officer, Indian Museum and two officials of SRFTI) formed as per the directive of the 57th Governing Council held on 12.08.2016 examined the case and submitted its report. In the said report dated 02.03.2017 the committee opined that- Shri Manna at the time of his recruitment to the post of Cameraman (Still Photography) had a comprehensive work experience of over 10 years in the institute under contractual engagement. That in terms of the recruitment rules relaxation of age and formal academic requisites is applicable for candidates with extended respective experience of at least 8	

							to 10 years working in film/tv related production and will be preferred provided the candidate needs the desirable requisites. Shri Manna had undergone a certificate course from Photographic Association of Dum Dum for "Free Evening Course in Photography". The report of the Equivalence Committee was placed before the Governing Council in its 58th meeting held on 10.03.2017 and as advised by GC the report was sent to the o/o the Director General of Audit (Central) requesting to drop the relevant audit para. The audit vide its letter dated 31.07.2017 informed the institute that the para stands till the matter is regularized by the ministry. The matter was referred to the	

						ministry vide the institute's letter No.66051/01/2013-Admn./2006 dated 14/15.12.2017. The ministry communicated vide its letter No.M-17011/1/2018-DO(FTI) dated 11.01.2018 that "as the appointing authority in all the cases is SRFTI how can ministry can regularized the appointment done by SRFTI. SRFTI is requested to convey under which rule central govt. may regularized the irregular appointment made by the competent authority of SRFTI. **As Rule 21 of Regulations of SRFTI provides that General superintendence, direction, control and administration of the affairs of the institute vests in Governing Council of the Institute, hence SRFTI should again approach O/o Director General, Audit (Central), Kolkata and put forward their stand/opinion based on the report of Equivalence Committee".**	

							All the above communications held between the ministry and the Institute on the said observation was intimated to the CAG audit for information and consideration against which, a letter dated 16.08.2019 from the Office of the Director General, India Audit and Accounts Department has been received, which requested to intimate the decision of the Governing Council on the matter. **It is pertinent to mention that the Governing Council of the institute is empowered by By-Law 11.2 of the Service By-laws to relax any provision of the Recruitment Rules with respect to any category of persons by recording in writing the reasons for such relaxation.** Accordingly the matter has been placed before the 65th & 66th the Governing Council meeting.	
2	225 of 2014-	201 3-14	9.2 (IIB)	Irregularities in contravention	The matter is under submission. SRFTI is waiting for the orders from the Ministry. A copy of the Institute's letter proposing for disciplinary action			Further developmen t is awaited.

	15			to Recruitment Rules and Observation thereof.	and Ministry's reply are enclosed (Annexure 2014-15/225/9.2).	Hence para stands.
			9.3 (IIB)	Irregularities in revision and fixation of pay-observation thereon.	Out of 7 cases as pointed out by CAG, 6 cases have already been settled. Remaining one case pertaining to Shri Ganesh Chandra Halder, Library & Information Assistant is sub-judice and will be settled as per the directives of the Hon'ble Court. The Para may be dropped accordingly.	Further developmen t is awaited. Hence para stands.
3	303 of 15-16	201 4-15	7.2 (IIB)	Irregular recruitment and absence of any regulatory body.	The issue pertaining to alleged irregular recruitment has already been clarified at Sl. No. 5/D above in reply to Audit Para No. 9.2(IIB) of 14-15/225 (2013-14). Now regarding the regulatory bodies like University Grants Commission or All India Council for Technical Education, it is submitted that SRFTI does not fall under any of the regulatory bodies. The curricula followed by Film and the EDM programmes of SRFTI run since 1996 and 2017 respectively are approved by the Academic Council and the Governing Council of the Institute. Since SRFTI is run by the society and funded by the Ministry of I&B, Govt. of India, the Academic Council and the Governing Council function as regulatory bodies and approve the curricular, syllabus, nature of project etc., which finally gets Ministry's approval. The Institute is pursuing to get membership of Association of Indian Universities (AIU) and affiliation from Visva-Bharati, which is a Central University in West Bengal (Annexure 2015-16/303/9.2).	Further developmen t is awaited. Hence para stands.

					The Para may please be dropped accordingly.	
4	226 of 2017-18	2016-17	9.1 (IIB)	Avoidable payment of TDS ₹ 14.60 lakh	The Institute has already received certificate u/s 12AA of the IT Act and would be applying for certificate under u/s 197 of the IT Act for avoidance of TDS. Meanwhile the Institute has received a refund of ₹7,78,870/- till 2018-19 from the IT Department. In view of the positive development, the para may hence be dropped	Further development is awaited. Hence para stands.
5	285 of 2018-19	2017-18	2.10 (IIB)	Non availing commission of Franking machine recharge.	As observed by Audit, the matter had already been taken up with the Postal Department for release of rebates against refilling of Franking machine of the Institute, which have not been refunded so far. In this regard several correspondences (Annexure 2018-19/285/2.10) have been made with the department which awaits final response. Under the above circumstances, the Para may be dropped	Further development is awaited. Hence para stands.
			2.3 (IIB)	Inadequacies in income tax compliance	Out of a total short deduction and penalty / interest due to short deduction / late and incorrect filing of ₹ 4.18 Lakh, correction to the tune of ₹1.80 Lakh has already been given effect till date, effectively bring down the liability to ₹2.38 Lakh. Efforts are on for fully or substantially bring down the liability through revised filing by NSDL agencies in consonance with professional advice from the Institute's Internal Auditors. In light of the aforesaid the para may be dropped.	Further development is awaited. Hence para stands.
			2.4 (IIB)	Irregular reimbursement of	The objective of conducting this special seminar, which was conducted on 24th February 2018, was for brand promotion &for motivation of the	Reply not tenable. Ministry's

		travelling allowance	staff/student to get them acquainted with the corporate culture. The following celebrities and management gurus were invited in the seminar. Cyrus Broacha: Eminent TV Anchor, Columnist, Author Anindya Das Gupta: IIM Graduate & Global Chief Marketing and Sales Officer, Board member Fontera V. Srinivas: IIT / IIM Graduate & CEO, Illumine Knowledge Resources It may please be appraised that inviting people of the stature mentioned above is not possible under extant rules of food & lodging of Govt. of India. Accordingly a consolidated maximum package considering the transportation, accommodation & honorarium was approved by the competent authority of SRFTI. Para may thus be dropped.	approval (post parto) may be accorded. Para stands.
	2.5 (HB)	Irregular promotion to the post of LDC	With respect to the above para, the DPC recommended that all eligible SWA may be brought under the purview of clubbed provision of 10% & 5% as mentioned in the RR of concerned post and put through a departmental competitive examination for selection on merit to the post. It was unanimously decided by the committee members to provide opportunities to all the MTSs with 3 (three) years of regular service to compete for the post so that the best among them could be promoted. The recommendation also includes the list of eligible SWAs. Accordingly, competitive examination was held to give effect to the recommendation of DPC and based on individual performances; Shri Sandip Sengupta was	Further developmen t is awaited, Para stands.

					appointed/promoted. Since candidates under seniority cum fitness criteria do not have any age limit as per the RR. Thus, it is felt that there was no irregularity in opening up opportunities to all the MTSs to compete for the post instead of promoting an individual on seniority-cum-fitness basis. The Para may be dropped accordingly.	
6	106 OF 2019-20	2018-19	2.2 (IIA)	Unauthorised expenditure of ₹ 9.47 crore including irregular consultancy charges of ₹ 0.75 crore	As pointed out by Audit the matter was placed before the Governing Council at it's 65th meeting held on 28th October, 2020 under Agenda Item no. 65.12 for consideration of the proposal and according post-facto approval for the procurement, installation and commissioning of the equipment through BECIL. GC approved the procurement, installation and commissioning of the equipment through BECIL, as proposed in the said agenda, and recommended the Ministry to grant the necessary sanctions. Accordingly, the Ministry has accorded post-facto approval for the procurement, installation and commissioning of the equipment through BECIL, a Government of India enterprise (Annexure- 2019-20/106/2.2). Hence the para may please be dropped.	In view of reply, the para is settled.
			2.10 (IIB)	Irregular Appointment	The matter is under submission. SRFTI is waiting for the orders from the Ministry. A copy of the Institute's letter proposing for disciplinary action and Ministry's reply are enclosed (Annexure 2019-20/106/2.10).	Further development is awaited. Hence para stands.
			2.4 (IIB)	Observation on payment to BECIL	As pointed out by Audit the matter was placed before the Governing Council at it's 65th meeting held on 28th October, 2020 under Agenda Item no. 65.12 for consideration of the proposal and	In view of reply para may be treated as

					according post-facto approval for the procurement, installation and commissioning of the equipment through BECIL. GC approved the procurement, installation and commissioning of the equipment through BECIL, as proposed in the said agenda, and recommended the Ministry to grant the necessary sanctions. Accordingly, the Ministry has accorded post-facto approval for the procurement, installation and commissioning of the equipment through BECIL, a Government of India enterprise (Annexure- 2019-20/106/2.2). Hence the para may please be dropped.	settled
			2.7 (IIB)	Delay in adjustment of outstanding advance amounting to 7.53 crore.	The Payment and settlement/adjustment of advances is an ongoing process as can be gouged from the fact that the outstanding advance for the year 2018-19 has been reduced from the existing ₹ 7.53 crore to ₹ 2.75 crore (as on 20.01.2022) please refer Enclosure-3 for details.	Updated in present IR. The current Para may please be treated as settled.
			2.8 (IIB)	Irregular Reimbursement of Airfare amounting to ₹ 9625/- on account of tickets purchased from unauthorized agents.	The payment had since been recovered from his salary for the month of January 2020 vide voucher no.1768 dated 29.01.2020 amounting to ₹4813 (Annexure 2019-20/106/2.8) in respect of ineligible payment made. As regards purchase of air ticket of Air India through unauthorized agency, as pointed out by Audit has been noted for future guidance. The para may hence be dropped	Recovery/ post facto approval of competent authority awaited. Para stands
7	102 of	201 9-20	2.1 (IIA)	Excess contribution	Dropped Vide Review note of IR No. 20-21/102 dated 18.10.2021	Updated in present IR.

21			towards Employee Contribution Fund amounting to ₹ 2.29 crore.		Current Para may be treated as settled.
		2.2 (IIA)	Non-Updation of Contract Agreements resulted in Loss of Government Revenue of ₹ 162.33 lakh.	Satyajit Ray Film & Television, an academic Institution under the Ministry of I & R, Govt. of India, is a purely Govt. organization and is duly registered u/s 12A of The Income Tax Act, 1961. The fees charged by the Institute for the various course offered to the student are exempt from GST, but for other services rendered by the Institute like renting / hiring charges, GST is regularly charged and deposited to the Govt. exchequer. So, the onus of payment / liability to pay GST is on the person actually rendering the services. The Institute had entered into agreements with various agencies engaged in the matter of providing services like supplying Security / Sweeping / Manpower. These services are being actually rendered by outside agencies like M/s Panther Security Services, M/s Clifford Facility Services Pvt. Ltd., M/s Nabam Dormo (P) Security Agency and as per GST Law it is the responsibility of the persons actually rendering the services to raise GST Invoices to the Institute and collect the same and get it deposited to the Govt. exchequer. Even Internal Auditor who fall under the category of outside agencies, had regularly raised GST invoices for our services rendered to the Institute and got regular payment along with GST amount	Updated in present IR. Current Para may be treated as settled.

					and the same was duly deposited to the Govt. exchequer. The Institute had never objected to the payment of GST if imposed by the aforesaid outside agencies and have regularly discharged GST liability against their invoices. The Institute cannot deposit the GST amount directly to the Govt. exchequer on behalf of the outside agencies without having appropriate Tax Invoices at its end. In case of any notices from the GST department it is the onus of the external agencies to proof why they had not raised GST invoices to the Institute although services had actually been rendered by them without any concomitant liability on the part of the receiver of services namely SRFTI. With the introduction of GST regime i.e. w.e.f. 01.07.2017, all outside agencies working with the Institute should have approached to SRFTI for revision of their work order since liability to pay GST is on the shoulder of the agencies on the services rendered by them. Since they (outside agencies) remained silent, all payments made to them by the Institute subsequent to introduction of GST may be treated to be inclusive of GST. Further, the Institute is not eligible for input tax credit since its main services are exempt from GST as referred to earlier. As such it cannot call for incurrence of additional cash outflow suo moto by insisting on the outside agencies to raise GST invoices. In view of foregoing no purported lapses on the	

			part of the Institute can be construed lapses occurred on the part of the outside agencies since they had not raised any GST invoices to the Institute, although services had actually been rendered by them. However, the Institute has noted the observations made by the Office of the Director General of Audit Central, Kolkata and the same has been given effect to from the manpower bills of external agencies w.e.f. February 2021. In light of the aforesaid, the para may please be dropped.	
	2.10 (IIB)	Service Book-Observation thereof.	Reply: Sl.No.01 – Service Book of Shri Sandip Sengupta - The matter was already re-examined and re-fixed vide office order No.A.21/3/98-SRFTI/2147 dated 18.10.2014 (Annexure- 2.10/01) Reply: Sl.No.02 – Service Book of Shri Santi Bhattacharjee - The matter was already re-examined and re-fixed vide office order No.34037/01/2008-Admn/779 dated 23.05.2012 (Annexure-2.10/02) Reply: Sl.No.03 – Service Book of Shri Partha Dass - The matter was already re-examined and re-fixed vide office order No.34037/01/2008-Admn/771 dated 23.05.2012 (Annexure- 2.10/03) Reply: Sl.No.04 – Service Book of Shri Sudhin Kr. Bandyopadhyay - The matter was already re-examined at various stages and re-fixed vide office	Updated in present the IR. Current Para may be removed.

order No.34029/07/2007-Admn/304 dated 29.04.2019 (Annexure- 2.10/04)

Reply: Sl.No.05 – Service Book of Shri Keshab Ch. Manna - The post of Cameraman (Still Photography) was filled up as per the RRs (2008), copy enclosed (Annexure-2.10/05) where provision for relaxation of age and formal academic requisites was there applicable for candidates with extended respective experience of at least 08 to 10 years working in film/TV related production. Shri Manna worked in the Institute as Dark Room Assistant from the year 1998 on contract basis and possessed the relevant experience in the related field. Hence, his application was considered by the Institute during the selection process.

Reply: Sl.No.06 – Service Book of Shri Animesh Laha - Shri Laha was selected in the year 2011 for the post of SWA in accordance with RRs amended in the year 2010. Copy of RRs for the said post is enclosed. (Annexure-2.10/06)

It may be further mentioned that Shri Laha was regularized from CWTS to SWA with the relaxation in fixation of pay provisioned under para 3 of the DOPT's OM No.49014/4/2008-Estt(C) dated 09.05.2008 (Annexure- 2.10/06(a).

Reply: Sl.No.07 – Service Book of Shri Pranesh Mondal - Shri Mondal being an SC candidate who had applied enclosing the relevant caste certificate had been granted an age relaxation for 05 years as

			per the RRs for the post of Purchase Officer and the relevant GOI rules. Copy of his Application along with caste certificate and RRs (Annexure-2.10/07) Hence, in view of the above the para 2.10 may please be dropped.	
	2.3 (IIB)	Non-recovery of fees from students of ₹ 90.89 lakhs	It may be mentioned here that Institute had taken up the matter on priority basis and out of the outstanding amount of ₹90.89 lakh, an amount of ₹63.91 lakh has already been recovered and the Institute is continuously pursuing the recovery of the balance amount. It is pertinent to mention that due to pandemic situation during the last two years some of the students failed to deposit their fees within the due period. However, 2/3 reminders to the concerned students have already been issued, failing which the due Tuition Fees and Hostel Fees will be deducted from their Security deposit.	The para has been updated in current IR. Hence, previous Para may be removed.
	2.4 (IIB)	Irregular payment of Rs 29.92 lakh and un-authorised regularization of four casual employees to Skilled Work Assistant post.	The para has been dropped vide Review Note of IR No.20-21/102 communicated by CAG vide letter No.OA/AB/IR/20-21/SRFTI,Kolkata/102/259 dated 18.10.2021.	Updated in present IR. Current Para may be removed.
	2.5 (IIB)	Comments on Accounts		
	A		The contention of the Audit that	The para has

			depreciation on UPS should be charged @ 10% under Furniture and Fixtures in not tenable.The proper Head of Account would certainly be Computer & Peripherals since UPS is an accessory of the computersystem. However, 15% depreciation on the photocopying machine should have been charged under the head 'Office Equipment'. In view of the aforesaid, necessary rectification has been given effect in the FY 2021-22.	been updated and included in current IR. This Para may be removed.
	B		In respect of (i) Sandbox Cloud Service with support and hardware replacement; (ii) OEM Support including hardware replacement, the contention of Audit to treat these as consumable items is debatable since providing of services of the aforesaid nature can be treated as providing for a 'product' similar to procurement of software. However, as regards Lead Acid / SMF Battery necessary rectification entries is being incorporated by treating the items as 'Consumable'.	
	C		The issue has since been rectified and necessary effect given w.e.f. FY 2020 – 21	
				Insufficient reply, the Para stands.
	2.6 (IIB)	Wilful avoidable of GST on guest house room led to loss of government revenue ₹	SRFTI being an academic institute the guest house and other infrastructure are mostly used by the parents/guardians/relatives of the students as well as the relatives of the employees who visit on a regular basis. The said guest house and infrastructure are also used by the external artists/technicians etc. who come for various	

			0.84 lakh.	students projects/workshops, the expenses of which are mostly borne by the students or from their academic budget. However, it may be mentioned that the outside guests are charged as per the enhanced rate as already mentioned in the respective order with the intent of generation of revenues The proposed rates towards accommodation charges and the rental rates for outdoor and shooting floors were revised by the Institute considering all the aspects as was discussed and approved in the 61st meeting of the Governing Council held on 25.05.2018 considering the demand of rooms and shooting areas. Hence, the para may please be dropped	
		2.7 (IIB)	Non-Registration under GST for deduction of TDS.	The Institute has since registered itself with the GST authorities (copy of Registration Certificate enclosed for your ready reference).	
		2.8 (IIB)	Non-deduction of TDS under Income Tax Act ₹ 161363.	In response to the Audit observation in this regard, the attention of Audit is drawn to the fact that under section 80DDB (Deduction in respect of medical treatment etc.) of the Income Tax Act clearly stipulates that "Where an assessee who is resident in India has, during the previous year, actually paid any amount for the medical treatment of such disease or ailment as may be specified in the rules made in this behalf by the Board (a) for himself or a dependant, in case the assessee is an individual; or (b) for any member of a Hindu undivided family,	

				in case the assessee is a Hindu undivided family, the assessee shall be allowed a deduction of the amount actually paid or a sum of forty thousand rupees, whichever is less, in respect of that previous year in which such amount was actually paid" Copy of: (i) the relevant portion of the IT Act and (ii) letter from the HOD of theCGHS / WBHS hospital concerned, from where the treatment of the dependent (wife) of Shri Sayantan Mondal, was provided are enclosed for ready reference of Audit.	
		2.9 (IIB)	Non-deduction of License Fees amounting to ₹ 0.24 lakh	This is an updated para no.2.9 of 2018-19 which has been subsequently dropped vide CAG's Review Note of IR No.20-21/102 communicated by CAG vide letter No.OA/AB/IR/20-21/SRFTI,Kolkata/102/259 dated 18.10.2021.	The para has been updated and included in current IR. Next audit will verify as the issue has been introduced (deduction of Lic Fee) in 2021-22.This para may be removed.

Part IV:

4. Best practices:

Nil-

Part V –

5. Acknowledgement

(A) Following Officers held the charge of Head of the Organization during the period covered under audit:

(i) Shri Debasish Ghosal, Director from 01-04-2020 to 31-01-2022

(ii) Professor Samiran Datta,, Director from 01-02-2022 to till date.

(B) Shri Sandip Banerjee,Chief Accounts Officer held the charge of Drawing and Disbursing Officer (DDO) during the period covered under audit.

Disclaimer

The Inspection Report has been prepared on the basis of the information furnished and made available by the Satyajit Ray Film & Television Institute, Kolkata. The Office of the Director General of Audit (Central), Kolkata disclaims any responsibility on any non/misinformation on the part of the audited entity.

16/3/22

For: Deputy Director (Inspection)

Central: Kolkata

Annexure-I

(A) Details of Amount paid to M/s Panther Security Service for providing manpower service

Year	Respective Ledger A/c	Amount Paid
2017-18	Outsourced Manpower	54,69,297
2018-19	Outsourced Manpower	1,45,89,958
2018-19	Outsourced Manpower (EDM) TV wing	19,05,915
2019-20	Outsourced Manpower (EDM)	19,44,750
2019-20	Outsourced Manpower(SRFTI-Film)	1,14,76,529
2020-21	Outsourced Manpower (EDM)	2446271
2020-21	Outsourced Manpower(SRFTI-Film)	9289894
2020-21	Security Personal (NEFTI)	1121708
TOTAL		**48244322**

Amount of GST @ 18% involved for manpower service provided by M/s Panther Security Service = **Rs. 8683978 ------(A)**

(B) Details of Amount paid to M/s Panther Security Service for providing sweeping services

Year	Respective Ledger A/c	Amount Paid
2017-18	Sweeping Personnel	36,32,706
2018-19	Sweeping Personnel	72,31,926
2019-20	Sweeping Personnel(SRFTI- Film)	62,99,007
2020-21	Sweeping Personnel(SRFTI- Film)	54,12,516
TOTAL		**22576155**

Amount of GST @ 18% involved for sweeping service provided by M/s Panther Security Service = **Rs. 4063708 ---(B)**

(C) Details of Amount paid to M/s Clifford Facility Services Pvt. Ltd for proving security services

Year	Respective Ledger A/c	Amount Paid
2017-18	Security Personnel	80,85,261
2018-19	Security Personnel	1,47,81,938
2019-20	Security Personnel (SRFTI-Film)	1,35,49,740
TOTAL		**3,64,16,939**

Amount of GST @ 18% involved for security service provided by M/s Clifford Facility Services Pvt. Ltd = **Rs. 6555049 ---- (C)**

(D) Details of amount paid to M/s NabamDormo (P) Security Agency for providing security services

Year	Respective Ledger A/c	Amount Paid	GST (@ 18%
2019-20	Security Personnel (NEFTI)	**12,17,423**	2,19,136 (D)

(E) Details of amount paid to Sonu Enterprice for providing manpower service

Year	Respective Ledger A/c	Amount Paid	GST (@ 18%
2020-21	Outsourced Manpower (NEFTI)	**284532**	51215 (E)
2020-21	Sweeping Personnel (NEFTI)	**235851**	42453 (E)

Total amount of GST not paid by the Institute: **Rs. 19615539** [A + B + C +D+E]

Annexure-II

Savings A/c No: 32885565502											
Month	Maximum Balance during the Month	Date in which Max Balance was noticed	Minimum Balance during the Month	Date in which Min Balance was noticed	Average Balance during the Month	Limit Balance Considered	Balance considered for MOD	Fixed Deposit Interest Rate during the period	Current Bank Interest Rate During the Period	Difference of Interest Rate	Loss of Interest (in Rs.)
Apr-20	68620761	27-04-2020	25604761	27-04-2020	47112761	5000000	42112761	6.00%	3.00%	0.03	105281.9
May-20	68626686	04-05-2020	31626686	28-05-2020	50126686	5000000	45126686	6.00%	3.00%	0.03	112816.7
Jun-20	46148565	29-06-2020	3918673	26-06-2020	25033619	5000000	20033619	6.00%	3.00%	0.03	50084.05
Jul-20	45920774	03-07-2020	38625151	20-07-2020	42272963	5000000	37272963	6.00%	3.00%	0.03	93182.41
Aug-20	65873044	10-08-2020	29777101	04-08-2020	47825073	5000000	42825073	6.00%	3.00%	0.03	107062.7
Sep-20	69531345	05-09-2020	29281345	25-09-2020	49406345	5000000	44406345	6.00%	3.00%	0.03	111015.9
Oct-20	59310446	01-10-2020	11,913	28-10-2020	29661180	5000000	24661180	6.00%	3.00%	0.03	61652.95
Nov-20	40187708	19-11-2020	62515	16.11.2020	20125112	5000000	15125112	6.00%	3.00%	0.03	37812.78
Dec-20	180881547	28.12.2020	14861366	24-12-2020	97871457	5000000	92871457	6.00%	3.00%	0.03	232178.6
Jan-21	172647324	01-01-2021	2052090	30-01-2021	87349707	5000000	82349707	6.00%	3.00%	0.03	205874.3
Feb-21	35822165	20-02-2021	1493911	15-02-2021	18658038	5000000	13658038	6.00%	3.00%	0.03	34145.1
Mar-21	29633367	01-03-2021	5202	25-03-2021	14819285	5000000	9819284.5	6.00%	3.00%	0.03	24548.21
Total Loss of Interest for A/c No: 32885565502 during the period 2020-2021											1175656

Current A/c No: 10485372096											
Month	Maximum Balance during the Month	Date in which Max Balance was noticed	Minimum Balance during the Month	Date in which Min Balance was noticed	Average Balance during the Month	Limit Balance Considered	Balance considered for MOD	Fixed Deposit Interest Rate during the period	Current Bank Interest Rate During the Period	Difference of Interest Rate	Loss of Interest (in Rs.)
Apr-20	28265216	01-04-2020	12902842	30-04-2020	20584029	5000000	15584029	6.00%	0	0.06	77920.15
May-20	12816345	03-05-2020	5360454	30-05-2020	9088399.5	5000000	4088399.5	6.00%	0	0.06	20442
Jun-20	11041856	11-06-2020	13512	09-06-2020	5527684	5000000	527684	6.00%	0	0.06	2638.42
Jul-20	23461459	01-07-2020	5279234	31-07-2020	14370347	5000000	9370346.5	6.00%	0	0.06	46851.73
Aug-20	15082961	26-08-2020	30329	18-08-2020	7556645	5000000	2556645	6.00%	0	0.06	12783.23
Sep-20	42771752	25-09-2020	1322478	21-09-2020	22047115	5000000	17047115	6.00%	0	0.06	85235.58
Oct-20	61018823	21-10-2020	14329324	30-10-2020	37674074	5000000	32674074	6.00%	0	0.06	163370.4
Nov-20	29513675	04-11-2020	1614540	28.11.2020	15564108	5000000	10564108	6.00%	0	0.06	52820.54
Dec-20	1623640	01.12.2020	263616	09-12-2020	943628	5000000	0	6.00%	0	0.06	0
Jan-21	32043686	04-01-2021	282031	01-01-2021	16162859	5000000	11162859	6.00%	0	0.06	55814.29
Feb-21	5107493	04-02-2021	102823	04-02-2021	2605158	5000000	0	6.00%	0	0.06	0
Mar-21	110121382	24-03-2021	791616	17-03-2021	55456499	5000000	50456499	6.00%	0	0.06	252282.5
Total Loss of Interest for A/c No: 10485372096 during the period 2020-2021											770158.8

Annexure-II

Savings A/c No: 32885565502											
Month	Maximum Balance during the Month	Date in which Max Balance was noticed	Minimum Balance during the Month	Date in which Min Balance was noticed	Average Balance during the Month	Limit Balance Considered	Balance considered for MOD	Fixed Deposit Interest Rate during the period	Current Bank Interest Rate During the Period	Difference of Interest Rate	Loss of Interest (in Rs.)
Apr-19	14183423	02-04-2019	601889	24-04-2019	7392656	5000000	2392656	6.00%	3.00%	0.03	5981.64
May-19	116679410	21-05-2019	31502404	14-05-2019	74090907	5000000	69090907	6.00%	3.00%	0.03	172727.3
Jun-19	91263662	03-06-2019	8706822	13-06-2019	49985242	5000000	44985242	6.00%	3.00%	0.03	112463.1
Jul-19	4332802	01-07-2019	160976	09-07-2019	2246889	5000000	0	6.00%	3.00%	0.03	0
Aug-19	50167010	13-08-2019	290029	01-08-2019	25228519.5	5000000	20228520	6.00%	3.00%	0.03	50571.3
Sep-19	38824938	26-09-2019	334908	25-09-2019	19579923	5000000	14579923	6.00%	3.00%	0.03	36449.81
Oct-19	194897581	01-10-2019	1386002	25-10-2019	98141791.5	5000000	93141792	6.00%	3.00%	0.03	232854.5
Nov-19	162419165	25-11-2019	764272	05.11.2019	81591718.5	5000000	76591719	6.00%	3.00%	0.03	191479.3
Dec-19	159421362	02.12.2019	550220	10-12-2019	79985791	5000000	74985791	6.00%	3.00%	0.03	187464.5
Jan-19	59100940	01-01-2020	6591940	01-01-2020	32846440	5000000	27846440	6.00%	3.00%	0.03	69616.1
Feb-20	103382191	24-02-2020	602927	07-02-2020	51992559	5000000	46992559	6.00%	3.00%	0.03	117481.4
Mar-20	67050165	12-03-2021	7083688	06-03-2020	37066926.5	5000000	32066927	6.00%	3.00%	0.03	80167.32
Total Loss of Interest for A/c No: 32885565502 during the period 2020-2021											1257256

Annexure-II

Current A/c No: 10485372096											
Month	Maximum Balance during the Month	Date in which Max Balance was noticed	Minimum Balance during the Month	Date in which Min Balance was noticed	Average Balance during the Month	Limit Balance Considered	Balance considered for MOD	Fixed Deposit Interest Rate during the period	Current Bank Interest Rate During the Period	Difference of Interest Rate	Loss of Interest (in Rs.)
Apr-19	25215261	01-04-2019	401367	24-04-2019	12808314	5000000	7808314	6.00%	0	6.00%	39041.57
May-19	35599946	23-05-2019	5092671	31-05-2019	20346309	5000000	15346309	6.00%	0	6.00%	76731.543
Jun-19	17968943	11-06-2019	2503722	28-06-2019	10236333	5000000	5236332.5	6.00%	0	6.00%	26181.663
Jul-19	7806446	26-07-2019	110000	15-07-2019	3958223	5000000	0	6.00%	0	6.00%	0
Aug-19	55209096	22-08-2019	324623	02-08-2019	27766860	5000000	22766860	6.00%	0	6.00%	113834.3
Sep-19	12426300	05-09-2019	820075	27-09-2019	6623187.5	5000000	1623187.5	6.00%	0	6.00%	8115.9375
Oct-19	10530725	30-10-2019	262888	29-10-2019	5396806.5	5000000	396806.5	6.00%	0	6.00%	1984.0325
Nov-19	36967202	11-11-2019	955022	08.11.2019	18961112	5000000	13961112	6.00%	0	6.00%	69805.56
Dec-19	23259969	31.12.2019	529659	17-12-2019	11894814	5000000	6894814	6.00%	0	6.00%	34474.07
Jan-19	16221857	01-01-2020	1413105	21-01-2020	8817481	5000000	3817481	6.00%	0	6.00%	19087.405
Feb-20	21294897	20-02-2020	277287	10-02-2020	10786092	5000000	5786092	6.00%	0	6.00%	28930.46
Mar-20	35380502	25-03-2020	4396486	23-03-2020	19888494	5000000	14888494	6.00%	0	6.00%	74442.47
Total Loss of Interest for Current A/c No: 10485372096 during the period 2019-20											492629

Annexure-III A

		SRFTI Session 2017-2020																				
		15TH BATCH STUDENTS - FILM			2nd Semister fee due		3rd Semister (Tuition Fee Rs. 32750,Hostel Fee Rs. 16000)-20.08.18						4th semister (Tuition Fee Rs. 32750,Hostel Fee Rs. 16000)-18.02.19				5th Semister (Tuition Fee Rs. 32750,Hostel Fee Rs. 16000)-20.01.20			
Sl	Sl. Register	REG NO.	NAME	DEPT.	Tution Fee	Hostel Fee Rs. 16000	Tuition Fee due	Hostel Fee due	date of payment	Late fee due at Rs. 10 per day from 20.09.18	Sl	Sl. Register	Tuition Fee due	Hostel Fee due	date of payment	Late fee due at Rs. 10 per day from 23.04.19	Tuition Fee Rs. 32750 due	Hostel Fee Rs. 16000 due	Late fee due at Rs.10 per day from 26.02.20	Total Dues
1	1	R/600/2017-20	PRERNA SHUKLA	DSPW	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0
2	2	R/601/2017-20	MAHESH KRISHNA	DSPW	0	0	0	0	0	0	2	2	0	0	0	0	0	0	0	0
3	3	R/602/2017-20	VASUNDHARA UMAKANT JADHAV	DSPW	0	0	0	0	0	0	3	3	0	0	0	0	0	0	0	0
4	5	R/604/2017-20	DURGESH RANGRAJAN	DSPW	0	0	0	0	0	0	4	5	0	0	0	0	0	0	0	0
5	7	R/606/2017-20	MAHARSHI KASHYAP	DSPW	0	0	0	0	0	0	5	7	0	0	0	0	0	0	0	0
6	8	R/607/2017-20	RISHIK BHARATH	DSPW	0	0	0	0	0	0	6	8	0	0	0	0	0	0	0	0
7	10	R/609/2017-20	GEDELA MOHANA VAMSI	DSPW	0	0	0	0	0	0	7	10	0	0	0	0	32750	16000	0	48750
8	11	R/610/2017-20	MOHAMAD ALI	DSPW	0	0	0	0	0	0	8	11	0	0	0	0	0	0		0
9	12	R/611/2017-20	SOURABH NAGNATH DHARMSHALE	DSPW	0	0	0	0	0	0	9	12	0	0	0	0	32750	16000	0	48750
10	13	R/612/2017-20	SHINJINI PAUL	CINE	0	0	0	0	0	0	10	13	0	0	0	0	0	0	0	0
11	14	R/613/2017-20	PARIMAL S DAS	CINE	0	0	0	0	0	0	11	14	0	0	0	0	0	0	0	0
12	17	R/616/2017-20	RHITHUJITH M V	CINE	0	0	0	0	0	0	12	17	0	0	0	0	32750	16000	0	48750
13	23	R/622/2017-20	SHINGKHANU MARMA	CINE	0	0	0	0	0	0	13	23	0	0	0	0	0	0	0	0
14	25	R/624/2017-20	SAYANTAN GHOSH	SRD	0	0	0	0	0	0	14	25	0	0	0	0	32750	0	0	32750
15	27	R/626/2017-20	VIPUL NIGAM	SRD	0	0	0	0	0	0	15	27	0	0	0	0	32750	16000	0	48750
16	28	R/627/2017-20	ARNAB BORAH	SRD	0	0	0	0	0	0	16	28	0	0	0	0	0	0	0	0
17	29	R/628/2017-20	PIOUSMON SUNNY	SRD	0	0	0	0	0	0	17	29	0	0	0	0	0	0	0	0
18	31	R/630/2017-20	CHANAKYA SAMBHAJI NEHUL	SRD	0	0	0	0	0	0	18	31	0	0	0	0	0	16000	0	16000
19	33	R/632/2017-20	SOMNATH GOGOI	SRD	0	0	0	0	0	0	19	33	0	0	0	0	0	0	0	0
20	35	R/634/2017-20	HRIDESH CAHNDRA	SRD	0	0	0	0	0	0	20	35	0	0	0	0	0	0	0	0
21	36	R/635/2017-20	MOHAMMAD SAMIUL MUEED	SRD	0	0	0	0	0	0	21	36	0	0	0	0	0	0	0	0
22	37	R/636/2017-20	SHARMISTHA CHAKRABARTTY	EDIT	0	0	0	0	0	0	22	37	0	0	0	0	0	0	0	0
23	38	R/637/2017-20	RIVER GHOSH	EDIT	0	0	0	0	0	0	23	38	0	0	0	0	32750	0	0	32750
24	39	R/638/2017-20	PULKIT PHILLIP	EDIT	0	0	0	0	0	0	24	39	0	0	0	0	0	0	0	0
25	41	R/640/2017-20	ADITYA PRAKASH	EDIT	0	0	0	0	0	0	25	41	0	0	0	0	0	0	0	0
26	43	R/642/2017-20	VIPIN V	EDIT	0	0	0	0	0	0	26	43	0	0	0	0	0	0	0	0
27	44	R/643/2017-20	KARTIKEY SINGH KAVIA	EDIT	0	0	0	0	0	0	27	44	0	0	0	0	0	0	0	0
28	45	R/644/2017-20	CHANDAN BISWAS	EDIT	0	0	0	0	0	0	28	45	0	0	0	0	0	0	0	0
29	47	R/646/2017-20	ASHIK SHARKAR	EDIT	0	0	0	0	0	0	29	47	0	0	0	0	0	0	0	0
30	48	R/647/2017-20	MIR MD. MANZURUL HAQUE	EDIT	0	0	0	0	0	0	30	48	0	0	0	0	0	0	0	0
31	49	R/648/2017-20	AYUSMITA BANERJEE	PFT	0	0	0	0	0	0	31	49	0	0	0	0	0	0	0	0
32	50	R/649/2017-20	ISHITA MEHTA	PFT	0	0	0	0	0	0	32	50	0	0	0	0	0	16000	0	16000
33	51	R/650/2017-20	SANKET MISHRA	PFT	0	0	0	0	0	0	33	51	0	0	0	0	0	0	0	0
34	52	R/651/2017-20	NILANJANA RUDRA	PFT	0	0	0	0	0	0	34	52	0	0	0	0	0	0	0	0
35	53	R/652/2017-20	SAGAR MAHINDRA	PFT	0	0	0	0	0	0	35	53	0	0	0	0	32750	16000	0	48750
36	54	R/653/2017-20	UJWAL JAIN	PFT	0	0	0	0	0	0	36	54	0	0	0	0	72000	54000	0	126000
37	55	R/654/2017-20	SHASHANK JHA	PFT	0	0	0	0	0	0	37	55	0	0	0	0	0	0	0	0
38	56	R/655/2017-20	ARKA JYOTI PAL	PFT	0	0	0	0	0	0	38	56	0	0	0	0	32750	16000	0	48750
39	57	R/656/2017-20	NIDHI ANILKUMAR SHARMA	PFT	0	0	0	0	0	0	39	57	0	0	0	0	0	0	0	0
40	58	R/657/2017-20	DEBOSHREE BANERJEE	PFT	0	0	0	0	0	0	40	58	0	0	0	0	0	0	0	0
41	59	R/658/2017-20	S.M. NAZMUL HAQUE	PFT	0	0	0	0	0	0	41	59	0	0	0	0	32750	16000	0	48750
42	60	R/659/2017-20	AAKASH CHHABRA	PFT	0	0	0	0	0	0	42	60	0	0	0	0	366750	198000	0	564750
				Total due	0	0	0	0		0			0	0		0				

Tuition Fee :- Rs. 366750
Hostel Fee :- Rs. 198000

Total due Rs. 564750

ANNEXURE-IIIB

SRFTI-16TH BATCH STUDENTS - FILM (SESSION-2018-21)					2nd Semister-04.02.19 (fee due)		3rd Semister-26.08.19 (Fee due)		4th semister -02.03.20 (Fee due)				Total Fee due (Rs.)
Sl.	Sl Register Sl	REG NO. Reg. No.	NAME Name of the students	DEPT. Dept.	Tuition Fee Rs.36025	Hostel Fee Rs. 17600	Tuition Fee Rs. 34500	Hostel Fee Rs. 17600	Tuition Fee Rs. 34500	Hostel Fee Rs. 17600	date of payment	Late fee due-31.03.20 at Rs. 10	
1	2	R/673/18-21	KUMAR SHIVAM	DSPW	3025	0	0	0	34500	0	0	0	37525
2	3	R/674/18-21	KARTHIK VARMA	DSPW	0	0	0	5867	0	0	0	0	5867
3	4	R/675/18-21	AKSHAY VARSHNEY	DSPW	3025	0	0	0	0	0	0	0	3025
4	6	R/677/18-21	ANIKET KUMAR	DSPW	3025	0	0	0	0	0	0	0	3025
5	7	R/678/18-21	PRANJAL YADAV	DSPW	3025	0	0	0	0	0	0	0	3025
6	8	R/679/18-21	ARUNDEV S	DSPW	3025	0	0	2934	0	0	0	0	5959
7	9	R/680/18-21	DIGVIJAY ANDHORIKAR	DSPW	3025	0	0	0	34500	0	0	0	37525
8	10	R/681/18-21	JATIN KUMAR	DSPW	36025	2934	0	0	34500	17600	0	0	91059
9	11	R/682/18-21	SOUMYA MANDI	DSPW	0	0	0	0	34500	17600	0	0	52100
10	12	R/683/18-21	ATUL SURYAKANT CHAUGULE	DSPW	3025	0	0	0	34500	17600	0	0	55125
11	13	R/684/18-21	SUYASH KAMAT	Cine	3025	0	0	0	0	0	0	0	3025
12	14	R/685/18-21	POOJA KADAM	Cine	3025	0	0	0	0	0	0	0	3025
13	15	R/686/18-21	NIHAL BHANDARI	Cine	3025	0	0	0	0	0	0	0	3025
14	16	R/687/18-21	MEENAKSHI SOMAN	Cine	3025	0	0	0	0	0	0	0	3025
15	17	R/688/18-21	NITESH SHARMA	Cine	3025	2934	0	0	34500	17600	0	0	58059
16	18	R/689/18-21	AGRIMA	Cine	3025	0	0	0	34500	0	0	0	37525
17	19	R/690/18-21	MANAS KRISHNA	Cine	3025	0	0	0	0	0	0	0	3025
18	20	R/691/18-21	RIYA KHICHER	Cine	3025	0	0	0	0	0	0	0	3025
19	21	R/691/18-21	ASHIS ROY	Cine	3025	0	0	0	0	0	0	0	3025
20	22	R/693/18-21	PRANJAL SHRIRANGE	Cine	3025	0	0	0	0	0	0	0	3025
21	23	R/694/18-21	MANOJ KUMAR SOREN	Cine	3025	0	0	0	34500	17600	0	0	55125
22	24	R/695/18-21	KODAM CHINTAMANI BHALCHANDRA	Cine	3025	0	0	0	34500	17600	0	0	55125
23	25	R/696/18-21	SAPTAK SARKAR	SRD	36025	0	0	0	34500	17600	0	0	88125
24	26	R/697/18-21	SHARON ISHIKA ELIAS	SRD	3025	0	34200	0	34500	0	0	0	71725
25	27	R/698/18-21	SUSHANT KUMAR PANDEY	SRD	3025	0	0	0	0	0	0	0	3025
26	28	R/699/18-21	AVINAV SAHA	SRD	3025	0	0	0	0	0	0	0	3025
27	29	R/700/18-21	PRATHAM KAR	SRD	3025	0	0	0	0	0	0	0	3025
28	30	R/701/18-21	VIKAS YADAV	SRD	3025	0	0	0	0	0	0	0	3025
29	33	R/704/18-21	RAHUL	SRD	3025	0	0	0	34500	0	0	0	37525
30	34	R/705/18-21	RAHUL BHARTI	SRD	3025	0	0	0	0	0	0	0	3025
31	35	R/706/18-21	ABHISHEK PATIL	SRD	3025	0	0	0	0	0	0	0	3025
32	36	R/707/18-21	SURYA KARN GUPTA	SRD	0	0	0	0	34500	0	0	0	34500
33	37	R/708/18-21	AKSHAY JAKHOTIYA	Edit	3025	0	0	0	0	0	0	0	3025
34	38	R/709/18-21	SHIVAM SHARMA	Edit	3025	0	0	0	34500	0	0	0	37525

35	39	R/710/18-21	JASKIRAT SINGH	Edit	3025	0	0	0	0	0	0	0	30
36	40	R/711/18-21	ANANT SINGHAL	Edit	3025	0	0	0	0	0	0	0	3025
37	41	R/712/18-21	VALERIAN RAJ FELIX	Edit	3025	0	0	0	34500	17600	0	0	55125
38	42	R/713/18-21	JITU DAS	Edit	3025	0	0	0	34500	17600	0	0	55125
39	43	R/714/18-21	SHESHANK KUMAR	Edit	3025	0	0	0	0	0	0	0	3025
40	44	R/715/18-21	DRISHTI BAGDAS	Edit	3025	0	0	0	0	0			3025
41	45	R/716/18-21	AKANKSHA SONDHI	Edit	0	0	0	0	0	0	0	0	0
42	46	R/717/18-21	HIMANSU SEKHAR NAYAK	Edit	3025	0	0	0	0	0	0	0	3025
43	47	R/718/18-21	ASIF S KALAM	Edit	3025	2934	0	0	34500	17600	0	0	58059
44	48	R/719/18-21	SHAHARUKH SHAIKH	Edit	3025	0	0	0	0	0	0	0	3025
45	49	R/720/18-21	ABHRO CHOWDHURY	PFT	0	0	0	0	0	0	0	0	0
46	50	R/721/18-21	SREEMOYEE BANERJEE	PFT	3025	0	0	0	0	0	0	0	3025
47	51	R/722/18-21	MRITTIKA MUKHERJEE	PFT	0	0	0	0	0	0	0	0	0
48	52	R/723/18-21	SIDDHARTH BARUPAL	PFT	0	0	0	0	0	0	0	0	0
49	53	R/724/18-21	SNIGDHA SHARMA	PFT	0	0	0	0	0	0	0	0	0
50	54	R/725/18-21	ABHIMANYU DHALL	PFT	0	0	0	0	0	0	0	0	0
51	55	R/726/18-21	PRIYANKA DASGUPTA	PFT	3025	0	0	0	0	0	0	0	3025
52	56	R/727/18-21	KONGBRAILATPAM YASOBANTA SHARI	PFT	3025	0	34200	0	34500	0	0	0	71725
53	57	R/728/18-21	ULAVALA VEERA NAGAIAH	PFT	3025	0	0	2934	34500	17600	0	0	58059
54	58	R/729/18-21	KESHAV	PFT	3025	0	0	0	0	0	0	0	3025
55	59	R/730/18-21	RAKESH KUMAR	PFT	36025	0	34200	0	34500	17600	0	0	122325
56	60	R/731/18-21	AYUSH PANCHAL	PFT	3025	0	34200	0	34500	0	0	0	71725
57	61	R/732/18-21	GOURAV PRATHAP	AC	0	0	0	0	0	0	0	0	0
58	62	R/733/18-21	DEEPANKER NEGI	AC	3025	0	0	0	34500	17600	0	0	55125
59	63	R/734/18-21	TRISHUL YUMNAM	AC	3025	0	0	0	34500	17600	0	0	55125
60	64	R/735/18-21	PAREEDHI BHATNAGAR	AC	3025	0	0	0	34500	17600	0	0	55125
61	65	R/736/18-21	SIDDHARTH ABHAY SHRIVASTAVA	AC	0	0	0	0	34500	17600	0	0	52100
62	66	R/737/18-21	RITABRITA MITRA	AC	3025	0	0	0	0	0	0	0	3025
63	67	R/738/18-21	VIDYOTAMA BHARTI	AC	3025	0	0	0	34500	17600	0	0	55125
64	69	R/740/18-21	VISHAL GAUTAM	AC	3025	5866	0	0	34500	17600	0	0	60991
65	70	R/741/18-21	RIAH TAIPODIA	AC	0	0	0	0	34500	17600	0	0	52100
				Total Due	**259325**	**14668**	**136800**	**11735**	**966000**	**334400**	**0**	**0**	**1722928**

(A) *2nd Semister:- Tuition Fee:- Rs. 259325
Hostel Fee:-Rs.14668 — **Rs.273993**

(B) *3rd Semister:- Tuition Fee:- Rs. 136800
Hostel Fee:-Rs.11735 — **Rs.288435**

(C) *4th Semister:- Tuition Fee:- Rs. 966000
Hostel Fee:-Rs.334400 — **Rs. 2632500**

*36025-3025=33000 paid
*Hostel fee:Rs.17600-2934=14666 paid

Total due (A+B+C) due Rs. 1722928

ANNEXURE-IIIC

SRFTI-FILM - 17th Batch (SESSION 2019-22)

Sl.	Sl. Register	Dept.	Reg. No.	Name of the students	Ist Semister-19.08.19 (Tuition Fee Rs.37500, Hostel Fee Rs. 19660)					2nd semister -18.02.20 (Tuition Fee Rs.37500, Hostel Fee Rs. 19660)				Total Fee due (Rs.)
					Tuition Fee Paid	Tuition Fee due	Hostel Fee paid	Hostel Fee due	date of payment	Tuition Fee paid	Tuition Fee due	Hostel Fee paid	Hostel Fee due	
1	1	DSPW	R/741/19-22	ANUP ABRAHAM PARACKAL		0	0	0	0	0	0	0	0	0
2	2	DSPW	R/742/19-22	ROHIT PATIDAR	0	0	0	0	0	0	0	0	0	0
3	3	DSPW	R/743/19-22	LAKSH BANTHIA	0	0	0	0	0	0	0	0	0	0
4	4	DSPW	R/744/19-22	GAURAV HALOI	0	0	0	0	0	0	0	0	0	0
5	5	DSPW	R/745/19-22	KAMIL	0	0	0	6553	0	0	0	0	0	6553
6	6	DSPW	R/746/19-22	ANAMIKA PAL	0	0	0	0	0	0	0	0	0	0
7	7	DSPW	R/747/19-22	SAURAV HANSDA	0	0	0	0	0	0	0	0	0	0
8	8	DSPW	R/748/19-22	RAVI KUMAR	0	0	0	0	0	0	0	0	0	0
9	9	DSPW	R/749/19-22	AAMIR RASUL SHAIKH	0	0	0	0	0	0	37500	0	0	37500
10	10	DSPW	R/750/19-22	SRISHTI GARG	0	0	0	0	0	0	0	0	0	0
11	11	DSPW	R/751/19-22	SUDIPTA BARAI	0	0	0	0	0	0	0	0	0	0
12	12	DSPW	R/752/19-22	ASMITA PAL	0	0	0	0	0	0	0	0	0	0
13	13	CINE	R/753/19-22	JAYADEV I R	0	0	0	6553	0	0	0	0	0	6553
14	14	CINE	R/754/19-22	FEBBARD PASSAH LYNGDOH	0	0	0	0	0	0	0	0	0	0
15	15	CINE	R/755/19-22	NISHANTH VENKATARAVANAPPA	0	0	0	0	0	0	0	0	0	0
16	16	CINE	R/756/19-22	DISHA SHARMA	0	0	0	0	0	0	0	0	0	0
17	17	CINE	R/757/19-22	SHREY BHATNAGAR	0	0	0	0	0	0	0	0	0	0
18	19	CINE	R/759/19-22	NISHANT KUMAR	0	0	0	0	0	0	0	0	0	0
19	20	CINE	R/760/19-22	SONAM NURBOO	0	0	0	0	0	0	0	0	0	0
20	21	CINE	R/761/19-22	ANUJ ANILKUMAR CHAWARE	0	0	0	0	0	0	37500	0	0	37500
21	22	CINE	R/762/19-22	AJITH VICTOR	0	0	0	6553	0	0	37500	0	19660	63713
22	23	CINE	R/763/19-22	VINOD KUMAR	0	0	0	0	0	0	0	0	0	0
23	24	CINE	R/764/19-22	MEDAM ARUN BHASKAR	0	0	0	0	0	0	37500	0	0	37500
24	25	EDIT	R/765/19-22	SNEHA MALAKAR	0	0	0	0	0	0	37500	0	19660	57160
25	26	EDIT	R/766/19-22	OMKAR GHEWARE	0	0	0	0	0	0	37500	0	0	37500
26	27	EDIT	R/767/19-22	SUMEDH SANJAY KANT	0	0	0	0	0	0	0	0	0	0
27	28	EDIT	R/768/19-22	BIPASHA SEN	0	0	0	0	0	0	0	0	0	0
28	30	EDIT	R/770/19-22	MADHAN KAMARAJ	0	0	0	0	0	0	37500	0	0	37500
29	31	EDIT	R/771/19-22	SANDHYA BHARTI	0	0	0	0	0	0	37500	0	0	37500
30	32	EDIT	R/772/19-22	ARJUN ASHOK	0	0	0	16383	0	0	37500	0	19660	73543
31	33	EDIT	R/773/19-22	HITESH	0	0	0	0	0	0	37500	0	0	37500
32	34	EDIT	R/774/19-22	GANESH KUMAR BADOLE	0	0	0	0	0	0	37500	0	0	37500
33	35	EDIT	R/775/19-22	RANI BED BANSHI	0	0	0	0	0	0	37500	0	0	37500
34	36	EDIT	R/776/19-22	RAVI RANJAN RAO	0	0	0	0	0	0	37500	0	0	37500
35	37	PFT	R/777/19-22	PARTHA PRIYA GOSWAMI	0	0	0	0	0	0	0	0	0	0
36	38	PFT	R/778/19-22	PRANAY SINGH SOLANKI	0	0	0	16383	0	0	0	0	0	16383
37	39	PFT	R/779/19-22	BHAVYA SETHI	0	0	0	0	0	0	0	0	0	0

38	40	PFT	R/780/19-22	SWAGATA KARMAKAR	0	0	0	0	0	0	0	0	0	0	
39	41	PFT	R/781/19-22	SONALIKA DAS	0	0	0	0	0	0	0	0	0	0	
40	42	PFT	R/782/19-22	GAURI MAHESHRAM	0	0	0	0	0	0	0	0	0	0	
41	43	PFT	R/783/19-22	SHIVANI YADAV	0	0	0	0	0	0	0	0	0	0	0
42	44	PFT	R/784/19-22	DAMINI CHANDAK	0	0	0	0	0	0	0	0	0	0	0
43	45	PFT	R/785/19-22	MIMANSHA RAJESH PUNAMIA	0	0	0	0	0	0	37500	0	19660	57160	
44	46	PFT	R/786/19-22	ARUNIMA CHOWDHURY	0	0	0	65353	0	0	0	0	0	65353	
45	47	PFT	R/787/19-22	UMANG SANGANI	0	0	0	0	0	0	0	0	0	0	
46	48	AC	R/788/19-22	PALLABI SINHA	0	0	0	0	0	0	0	0	0	0	
47	49	AC	R/789/19-22	CHUMIKKANG A SANGMA	0	0	0	0	0	0	0	0	0	0	
48	50	AC	R/790/19-22	VINA	0	0	0	0	0	0	0	0	0	0	
49	51	AC	R/791/19-22	HARIKUMAR J	0	0	0	0	0	0	0	0	0	0	
50	52	AC	R/792/19-22	ANUJ KUMAR CHOUDHARY	0	0	0	0	0	0	0	0	0	0	
51	53	AC	R/793/19-22	APPU SOMAN	0	0	0	16383	0	0	37500	0	19660	73543	
52	54	AC	R/794/19-22	SUBARAMAN G	0	0	0	0	0	0	37500	0	0	37500	
53	55	AC	R/795/19-22	RAHUL CHOWDHURY	0	0	0	0	0	0	0	0	0	0	
54	56	AC	R/796/19-22	VIKRAM PANCHAL	0	0	0	0	0	0	0	0	0	0	
55	57	AC	R/797/19-22	UJJWAL RAI	0	0	0	0	0	0	0	0	0	0	
56	58	AC	R/798/19-22	ADITI DEKHANE	0	0	0	0	0	0	0	0	0	0	
57	59	SRD	R/799/19-22	ABHISHEK MISHRA	0	0	0	0	0	0	0	0	0	0	
58	60	SRD	R/800/19-22	ANANDO SAKHARE	0	0	0	16383	0	0	0	0	0	16383	
59	61	SRD	R/801/19-22	RUSHIKESH RAMESH CHARJAN	0	0	0	0	0	0	0	0	0	0	
60	62	SRD	R/802/19-22	PRANAY KOTANGALE	0	0	0	0	0	0	37500	0	0	37500	
61	63	SRD	R/803/19-22	SREENATH S KURUP	0	0		6553		0	0	0	0	6553	
62	64	SRD	R/804/19-22	SOURAV BISWAS	0	0	0	0	0	0	0	0	0	0	
63	65	SRD	R/805/19-22	TONY JOPPAN	0	0		6553		0	0	0	0	6553	
64	66	SRD	R/806/19-22	AMEY KANADE	0	0	0	0	0	0	37500	0	19660	57160	
65	67	SRD	R/807/19-22	DEVASHISH PATIL	0	0	0	6553	0	0	0	0	0	6553	
66	68	SRD	R/808/19-22	PARAG VINOD GAIKWAD	0	0	0	16383	0	0	37500	0	19660	73543	
67	69	SRD	R/809/19-22	SHANTANU BHALE	0	0	0	0	0	0	0	0	0	0	
68	70	SRD	R/810/19-22	VIBHAS SINGH	0	0	0	16383	0	0	0	0	0	16383	
								202969			**712500**		**137620**	**1053089**	

*1st Semister **Hostel Fee :-Rs. 202969**

***2nd Semister:-** **Tuition Fee :-Rs. 712500**

Hostel Fee :-Rs. 137620

Total due Rs. 1053089

ANNEXURE-IIID

SRFTI-FILM - 18th Batch (SESSION 2020-23)

Sl.	Sl. Register	Dept.	Reg. No.	Name of the students	I st Semester		Total Fee due (Rs.)
					Tuition Fee due	Hostel Fee due	
1	11	DSPW	R/822/20-23	Chandramukhi Das	37500	19660	57160
2	12	DSPW	R/823/20-23	Kokab Gehaweria	37500	19660	57160
3	23	DSPW	R/834/20-23	Paramanathantham Vipooshan	37500	19660	57160
4	24	DSPW	R/835/20-23	Fikade Mahfede	37500	19660	57160
5	35	DSPW	R/846/20-23	Mahmood Abu Naser	37500	19660	57160
6	36	DSPW	R/847/20-23	Md. Imamul Baker Apolo	37500	19660	57160
7	60	DSPW	R/871/20-23	Md. Tasneemul Hasan	37500	19660	57160
					262500	137620	400120

Total Due-Rs. 400120

ANNEXURE-IIIE

Ist Batch Students -Electronic & Digital Media (Session 2017-19)				3rd semister -06.08.18 to 31.12.18 (Tuition Fee Rs.32750, Hostel Fee Rs. 16000)		4th Semister- 28.01.19 to 31.07.19 (Tuition Fee Rs. 32750, Hostel Fee Rs. 16000)		Total Fee due (Rs.)
Sl	DEPT.	REG NO.	NAME	Tuition Fee Rs. 32750	Hostel Fee Rs. 16000	Tuition Fee Rs. 32750	Hostel Fee Rs. 16000	
1	WRITING	R/TV/01/2017-19	MANIK ARORA	0	16000	0	16000	32000
6	VIDEOGRAPHY	R/TV/06/2017-19	SUMIT SINGH	0	16000		16000	32000
				Total due Rs.	32000		32000	64000

*3rd Semister: Hostel Fee: 32000
*4th Semister: Hostel Fee: 32000

Total due: 64000

ANNEXURE-IIIF

SRFTI-2nd Batch Students -Electronic & Digital Media (Session 2018-20)				2nd Semister-25.01.19 to 08.06.19(Tuition Fee Rs. 36025, Hostel Fee Rs. 17600)			3rd semister -05.08.19 to 21.01.20 (Tuition Fee 34200/34500, Hostel Fee Rs.17600)			4th Semister-17.02.20 (Tuition Fee Rs.34200/34500, Hostel Fee Rs. 17900)			Total Fee due (Rs.)
SL.NO	Reg.NO	NAME	DEPT.	Tuition Fee due	Hostel Fee due	date of payment	Tuition Fee due	Hostel Fee due	date of payment	Tuition Fee due	Hostel Fee due	date of payment	
1	R/TV/31/18-20	GAURAV BUMB	WRITING	0	0	0	0	0	0	0	0	0	0
2	R/TV/33 /18-20	MUDITA RASTOGI	WRITING	0	0	0	0	0	0	0	0	0	0
3	R/TV/ 34/18-20	HIBA FARHEEN	WRITING	3025	0	0	0	0	0	0	0	0	3025
4	R/TV/35/18-20	RAKESH BHAN	WRITING	3025	0	0	0	0	0	0	0	0	3025
5	R/TV/ 36/18-20	RISHAV ROUSHAN	CINEMATOGRAPHY	3025	0	0	1500	0	0	0	0	0	4525
6	R/TV/37 /18-20	AAKASH CHOUDHARY	CINEMATOGRAPHY	0	2934	25.02.19	0	0	0	0	0	0	2934
7	R/TV/38 /18-20	VAISHAK M	CINEMATOGRAPHY	0	2934	19.03.19	0	0	0	0	0	0	2934
8	R/TV/ 39/18-20	GURUPRASAD KASHI	CINEMATOGRAPHY	0	0	0	0	0	0	0	0	0	0
9	R/TV/ 40/18-20	HIMALAYA DEBNATH	CINEMATOGRAPHY	3025	0	0	0	0	0	0	0	0	3025
10	R/TV/41 /18-20	EEMON KALYAN RAY	SOUND	3025	0	0	0	0	0	0	0	0	3025
11	R/TV/ 42/18-20	SOHAM SANYAL	SOUND	0	0	0	0	0	0	0	0	0	0
12	R/TV/43 /18-20	SHUBHAM KHILE	SOUND	3025	0	0	0	0	0	0	0	0	3025
13	R/TV/44 /18-20	CHIRANJIB BARUAH	SOUND	0	0	0	0	0	0	0	0	0	0
14	R/TV/45 /18-20	HAORONGBAM ROBSON SINGH	SOUND	1166	0	0	0	0	0	0	0	0	1166
15	R/TV/46 /18-20	ANIRBAN GUPTA	EDITING	3025	0	0	0	0	0	34200	0	0	37225
16	R/TV/ 47/18-20	SOHINI DAS	EDITING	0	0	0	0	0	0	0	0	0	0
17	R/TV/48 /18-20	NIMESH CHAUDHARI	EDITING	3025	0	0	0	0	0	0	0	0	3025
18	R/TV/49 /18-20	PRABODH KAMBLE	EDITING	0	0	0	0	0	0	0	0	0	0
19	R/TV/50 /18-20	VIMAL DEV	EDITING	0	8800	0	0	0	0	0	0	0	8800
20	R/TV/ 51/18-20	AKANKSHA	PRODUCING	0	0	0	0	0	0	0	0	0	0
21	R/TV/ 52/18-20	TANYA YADAV	PRODUCING	0	0	0	0	0	0	0	0	0	0

22	R/TV/ 53/18-20	VRUSHABH MAITRI	PRODUCING	3025	0	0	0	0	0	0	0	0	
23	R/TV/ 54/18-20	HIMANSHU TOMAR	PRODUCING .	0	0	0	0	0	0	0	0	0	
24	R/TV/ 55/18-20	ABHISHEK S. MAHIL	PRODUCING	0	0	0	0	0	0	0	0	0	
25	R/TV/56 /18-20	DEEKSHA NEGI	MANAGEMENT	0	0	0	0	0	0	0	0	0	
26	R/TV/ 57/18-20	SANCHARI MUKHERJEE	MANAGEMENT	0	0	0	0	0	0	0	0	0	0
27	R/TV/ 58/18-20	VIVEK ALANKAR	MANAGEMENT	3025	0	0	0	0	0	0	0	0	3025
28	R/TV/59 /18-20	GEETANJALI CHAUDHARY	MANAGEMENT	0	0	0	0	0	0	0	0	0	0
29	R/TV/ 60/18-20	ANITHA G	MANAGEMENT	3025	0	0	0	0	0	0	0	0	3025
				34441	14668		1500			34200	0		84809

***2nd Semister:-**

Tuition fee due: Rs.34441

Hostel Fee due:Rs. 14668

Total due :- Rs. 49109

***3rd Semister:-**

Tuition fee due: Rs.1500

Total due :- Rs. 1500

***4rd Semister:-**

Tuition fee due: Rs.34200

Total due: 84809

ANNEXURE-IIIG

SRFTI-3rd BATCH STUDENTS - ELECTRONIC & DIGITAL MEDIA (Session 2019-2021)					1st Semister-19.08.19 (Tuition Fee Rs. 37500, Hostel Fee Rs. 19660)			
Sl	DEPT.	Reg. No	NAME	CATEGORY	Tuition Fee due	Hostel Fee paid	Hostel Fee due	date of payment
1	WRITING	R/EDM/61/19-21	SHRUTI PARTHASARATHY	GEN	0	0	0	0
2	WRITING	R/EDM/62/19-21	ROOPLEKHA MUKHERJEE	GEN	0	0	0	0
3	WRITING	R/EDM/63/19-21	VIOLET KERKETTA	ST	0	0	0	0
4	WRITING	R/EDM/64/19-21	ANUBHAV KRISHNA JK	OBC (NCL)	0	0	0	0
5	WRITING	R/EDM/65/19-21	MANOJ KUMAR	OBC (NCL)	0	0	0	0
6	CINEMA	R/EDM/66/19-21	ANVESH VARALA	OBC (NCL)	0	0	0	0
7	CINEMA	R/EDM/67/19-21	PIYUSH PAL SINGH	OBC (NCL)	0	0	0	0
8	CINEMA	R/EDM/68/19-21	AMIT HARIDAS PURKAM	ST	0	13107	6553	25.07.19
9	CINEMA	R/EDM/69/19-21	VISHNU V.V	SC	0	13107	6553	26.07.19
10	CINEMA	R/EDM/70/19-21	FAIYAZ HAWAWALA	GEN	0	0	0	0
11	SOUND	R/EDM/71/19-21	KEERTHAN BERNY	OBC (NCL)	0	0	0	0
12	SOUND	R/EDM/72/19-21	PUNEET KUMAR DWIVEDI	GEN	0	0	0	0
13	SOUND	R/EDM/73/19-21	VIKASH TIWARI	GEN	0	0	0	0
14	SOUND	R/EDM/74/19-21	ROUNAK GUHA	GEN	0	0	0	0
15	SOUND	R/EDM/75/19-21	NABARJUN BHATTACHARJEE	GEN	0	0	0	0
16	EDITING	R/EDM/76/19-21	ANKIT PRAKASH	OBC (NCL)	0	13107	6553	25.1019
17	EDITING	R/EDM/77/19-21	RATHOD VIHANG AMARSINH	ST	0		0	
18	EDITING	R/EDM/78/19-21	DEEPAK KUMAR	SC	0		0	
19	EDITING	R/EDM/79/19-21	HIRANMOY GOGOI	GEN	0		0	
20	EDITING	R/EDM/80/19-21	ARYA GANGULI	GEN	0		0	
21	DI & PR	R/EDM/81/19-21	DEEPIKA MATANGE	GEN	0	16384	3276	18.09.19
22	DI & PR	R/EDM/82/19-21	ABISON YUMNAM	OBC (NCL)	0	0	0	0
23	DI & PR	R/EDM/83/19-21	SUBHADEEP BISWAS	SC	0	0	0	0
24	DI & PR	R/EDM/84/19-21	MANMAY MADAN KULKARNI	GEN	0	0	0	0
25	DI & PR	R/EDM/85/19-21	NEELABH GUPTA	GEN	0	13107	6553	24.1019
26	MANAGE	R/EDM/86/19-21	SAMIKSHA MATHUR	GEN	0	0	0	0
27	MANAGE	R/EDM/87/19-21	PRATHAMESH NIMONKAR	GEN	0	0	0	0
28	MANAGE	R/EDM/88/19-21	MERENZUNGLA LONGKUMER	ST	0	0	0	0
29	MANAGE	R/EDM/89/19-21	YASHASVEE SRIVASTAVA	GEN	0	0	0	0
30	MANAGE	R/EDM/90/19-21	SIDDHANT MILIND KSHIRSAGAR	SC	0	0	0	0
					Total due Rs.		**29488**	

Annexure-IV

Amount paid towards HRA & TA during the period from 01-11-2017 to 31.03.2021					
Sl. No	**Name of the Employees Shri/Smt.**	**Upto to 31-03-2020**	**HRA (wef April 2020 to March 2021)**	**TA (wef April 2020 to March 2021)**	**Amount (Rs.)**
1	ANIMESH LAHA	108164	0	0	108164
2	BHARAT MONDAL	224069	35064	19200	278333
3	DINESH BHOWMICK	222354	34876	19200	276430
4	FAKIR CHAND GURIA	159870	0	0	159870
5	GOPAL MUKHERJEE	225738	35064	19200	280002
6	JOY DEV MUKHERJEE	227275	35064	19200	281539
7	MONORANJAN DESHMUKH	220421	2435	1333	224189
8	MITHU MAJUMDAR	225728	35064	19200	279992
9	NIRMAL DAS	230115	35064	19200	284379
10	PARTHA DAS	190156	34020	19200	243376
11	PRASANNA MALLICK	220857	0	19200	240057
12	RABI MALLICK	228642	35064	19200	282906
13	RATAN DAS	231796	35064	19200	286060
14	SOMENATH CHAKRABORTY	51167	0	0	51167
15	TARAK NATH SINGH	225748	35064	19200	280012
Total		**2992100**	**351843**	**212533**	**3556476**

Annexure-V

Sl. No.	PAN	NAME	Gross Salary for the purpose of Perquisite*	Standard Deduction ₹50000	Licenc Fee recovered during 2020-21	Net Salary for the purpose of Perquisite	Value of Perquisite @15%	Taxable Income as per Form 16	Total Taxable Income including Perquisite	Total Tax Payable as per Form 16	Revised Total Tax Payable considering Perquisite	Net Tax Payable
1	ACLPC3789P	Shri Amaresh Chakrabarti$	1923118	0	17440	1905678	285852	1923118	2208970	327013	416199	89186
2	CCUPS8862E	Shri Amritap Sinha	997007	50000	6360	940647	141097	731926	873023	61241	117000	55759
3	AJZPK2517J	Shri Biraja Prasanna Kar	979890	50000	6360	923530	138530	752562	891092	65532	94347	28815
4	ADAPL3742R	Hitesh Kantilal Liya	867216	50000	8560	808656	121298	702995	824293	55224	80452	25228
5	ADHPT3569M	Madhavi Tangella	918549	50000	8560	859989	128998	854183	983181	86669	113501	26832
6	AAOPM0851F	Putul Mahmood	1170473	50000	9120	1111353	166703	974653	1141356	111727	161104	49377
7	BUJPG6893F	Ranajit Gharai$	1064321	0	8560	1055761	158364	1064321	1222685	91379	124318	32939
8	AJOPR6747G	Saikat Sekhareswar Ray	1118337	50000	8560	1059777	158967	916259	1075226	99582	140472	40890
9	ARTPM8179N	Sayantan Mandal	1183255	50000	8560	1124695	168704	925437	1094141	101492	146372	44880
10	AJRPP6598E	Shantanu Pal	1245792	50000	8560	1187232	178085	1028390	1206475	125858	181422	55564
11	AFEPK5872P	Shyamal Karmakar	1607074	50000	17440	1539634	230945	1216495	1447440	181948	256601	74653
12	APHPD1533K	Siba Sankar Das	761015	50000	6360	704655	105698	554464	660162	24328	46313	21985
13	AHTPC4589N	Somdev Chatterjee$	1106350	0	8560	1097790	164669	1110350	1275019	100953	136505	35552
							2147910					**581660**

*** Gross Salary after deducting NPS contribution (wherever applicable) has been considered for the purpose of Perquisite.**

$ For these employees, Tax has been calculated under New Tax Regime as they have opted for the same as per Form 16.

Annexure-VI

Non-deduciton of Income Tax on Leave Encashment at the time of retirement

Sl No.	FY	Emp ID	Name of the Pensioner (Mr/Mrs.Dr./Prof.)	PAN	Retirement Dt.	Leave Encashment recd.	Net Taxable Income as per Form-16 issued	Taxable amount of Leave Encashment [after allowing deduction of Rs.3 lakh u/s 10(10AA)(ii)]	Revised Net Taxable Income	Income Tax payable	Cess payable @ 4% on Income Tax	Total Income Tax payable	Income Tax already paid as per Form-16	Income Tax relief U/S 87A	Balance Tax payable
1	2	3	4	5	6	7	8	9	10 (8+9)	11	12 (11*cess%)	13 (11+12)	14	15	16 (13-14-15)
1	2020-21		Shri Debasis Chakraborty	AFWPC6262P	30-06-2020	667920	376110	367920	744030	58806	2352	61158	0	0	61158
2	2020-21		Shri Shyamal Kumar Karmakar	AFEPK5872P	28-02-2021	1293909	1216495	993909	2210404	473121	18925	492046	181948	0	310098
3															371256

Col. 11: For FY20-21: IF(T<300000,0, IF(T<500000,(T-300000)*0.05, IF(T<1000000,(T-500000)*0.20+10000, IF(T>1000000,(T-1000000)*0.30+110000,))))

T=Total taxable income