

**Inspection Report on the Accounts of Satyajit Ray Film and Television Institute,  
Kolkata, for the period from 01.04.2022 to 31.03.2023**

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**Inspection Report on the accounts of the Satyajit Ray Film and Television Institute,  
Kolkata for the period from 01.04.2022 to 31.03.2023**

**PART-I (Introduction)**

**1.1 Overview**

Satyajit Ray Film and Television Institute, named after legendary film maestro Satyajit Ray, was set up by the Government of India 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.

The Institute is run by the Society constituted by the Government of India. The Society, headed by the President, runs the Institute through a Governing Council, which includes, in addition to experts in the field of cinema, officials of the Ministry and representatives of ex-students. The Governing Council is responsible for overall superintendence and management of the Institute. The Society, Governing Council, and Standing Finance Committee have officials from the Ministry of Information and Broadcasting as ex-officio members representing the Government.

The Academic Council, constituted by the Governing Council, consists of subject specialists, in addition to the Dean and Professors of the Institute and representatives from students and alumni. The Academic Council is mandated to oversee all the academic and pedagogy-related issues. The Director, as Chief Executive Officer of the Institute, acts under the guidance and direction of the Governing Council, assisted by the Dean and Registrar for academic and administrative functions respectively in coordination with the Ministry.

Named after the legendary film maestro Satyajit Ray, the Institute is a National Centre of cine-pedagogy offering post-graduate programme in six specialisations – (1) Direction & Screenplay Writing, (2) Cinematography, (3) Editing, (4) Sound Recording & Design, (5) Producing for Film & Television, and (6) Animation Cinema. Presently, the Institute is conducting: i) 3-year Post Graduate Programme in Cinema and ii) 2-year Postgraduate Programme in Electronic & Digital Media.

**1.2 Budget and expenditure**

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

Year	Budget (₹ in Lakh)	Expenditure(₹ in Lakh)
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	<b>Capital</b>	<b>Revenue</b>	<b>Capital</b>	<b>Revenue</b>
2022-23	3300.00	2710.00	3303.01	2786.40

### **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. the 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. the contracts relating to outsourcing, AMC, etc., were executed as per applicable norms and contractual obligations relating thereto were duly complied with;
- vi. the 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**

Audit test checked the detailed vouchers for the month of March 2023 and 418 vouchers and other registers/contracts, etc., were checked during the period covered in audit. Audit of Satyajit Ray Film & Television Institute (“SRFTI”), for the financial year 2022-23, 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’s (Duties, Powers & Conditions of Service) Act, 1971, between 16.10.2023 and 14.11.2023. The audit commenced with an Entry Conference with the Director, SRFTI, on 16.10.2023, 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 audit. Exit Conference with the Institute was held on 14.11.2023, 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 Inspection Report.

### **1.5 Audit criteria**

Audit criteria were derived from the following sources:

- i. MOA, Bye Laws and RRs of SRFTI;
- ii. Circulars and OMs issued by Ministry of Information & Broadcasting;
- iii. OMs and Circulars issued by DoPT & MoF;
- iv. General Financial Rules, 2005 and 2017;
- v. Income Tax Act, 1961;
- vi. R&P Rules 1983;
- vii. FR&SR, etc.

## **PART-II (Audit Findings)**

### **PART-II(A) (Significant Audit Findings)**

Nil

### **PART-II(B) (Other incidental Audit Findings)**

**Reference Number: OBS-1051583**

#### **2.1 [II(B)] Outstanding dues of various fees from students**

SRFTI had been offering a three-year course, i.e., Post Graduate Programme in Cinema (Film), over six semesters, and a two-year course, i.e., Post Graduate Programme in Television (EDM), over four semesters. SRFTI charged Tuition Fees and Hostel Fees for the courses so offered.

During scrutiny of records regarding collection of Fees, it was noted that a substantial amount of fees had been lying outstanding from the students of different streams and different batches, as shown below, till 25-10-2023:

<b>Sl. No.</b>	<b>Name of the course</b>	<b>Batch</b>	<b>Session</b>	<b>Semester</b>	<b>Outstanding Tuition Fees (₹)</b>	<b>Outstanding Hostel Fees (₹)</b>
1.	Post Graduate Programme in Cinema (Film)	15th Batch	2017-20	5th	63,000	48,000
				6th	2,82,600	1,28,000
		16th Batch	2018-21	4th	1,36,800	53,700
				5th	9,23,400	3,58,000
		17th Batch	2019-22	3rd	37,500	0
				4th	1,50,000	58,980
		18th Batch	2020-23	2nd	1,12,500	19,660
				3rd	1,87,500	39,320
		4th	4,87,500	98,300		
2.	Post Graduate Programme in Cinema (Electronic & Digital Media)	3rd Batch	2019-21	3rd	0	19,660
				4th	1,12,500	58,980
		4th Batch	2020-22	2nd	75,000	0
				3rd	2,62,500	19,660
		<b>Total</b>				<b>28,30,800</b>

It, therefore, transpires that a total amount of Fees of ₹ 37,33,060 (₹ 2830800 + ₹ 902260) had been lying outstanding from the students of the Institute as on 25-10-2023. It was also noticed that outstanding tuition fees and hostel fees had not been collected from some students, cases of which were reported in the previous Inspection Report vide Para No. 2.3 of IR No. 22-23/196.

In reply to Audit Observation, the Institute has stated, inter alia, that all possible measures to recover the outstanding dues are being taken. However, total outstanding amount has been reduced to ₹35,04,600.

The fact remains that a considerable amount of fees is outstanding, and necessary action may be taken by the Institute in this regard.

Further reply is awaited.

**Reference Number: OBS-1061028**

**2.2 [II(B)] Short-deduction of Income Tax (TDS) amounting to ₹20.16 Lakh**

As per sub-section (ii) of Section 10(10AA) of Income Tax Act 1961, any payment or salary received by an employee, other than an employee of the Central Government or a State Government, in respect of so much of the period of earned leave at his credit at the time of his retirement or superannuation or otherwise as does not exceed [ten] months, calculated on the basis of the average salary drawn by the employee during the period of ten months immediately preceding his retirement. The tax treatment of Leave Salary is explained with the help of following table:

Sl. No.	Leave encashment timing	Taxability of Leave Encashment for Govt. Employees	Taxability of Leave Encashment for other than Central, State Govt. employees and employees in local authority
1	During period of service	Fully taxable	Fully taxable
2	At the time of retirement or separation (other than on account of Termination)	Fully exempt	Leave Exemption is least of the following: 1) ₹3,00,000 2) Leave encashment amount actually received 3) 10 months' salary (on the basis of average salary of last 10 months) 4) Cash equivalent to leave to the credit of employee at time of retirement.
3	At the time of termination of employee	Fully taxable	Fully taxable.

Test check of records related to retirement benefits paid to retired officials revealed that SRFTI, being an autonomous organization, had not deducted tax amounting to ₹1.60 lakh on the amounts of Leave encashment on superannuation in respect of officials as

detailed in **Annexure-I**, which is illustrative only, and not exhaustive. Other similar cases, if any, may be reviewed, and necessary action may be taken accordingly.

Similar Para amounting to ₹18.56 lakh was also raised in the previous Inspection Report pertaining to the financial year 2021-22.

In reply, the Institute stated that being an autonomous academic institute under the Ministry of Information & Broadcasting, Govt. of India, it is 100% Grants in aid body and follows all extant rules and regulation of GOI along-with the pay structure followed by Govt. of India and hence may be treated at par with the Central Government.

As the Para is related to Income Tax Act 1961, sub-section (ii) of Section 10(10AA), the Institute's reply was not tenable.

Thus, the non-deduction of Income tax on the amounts of Leave encashment, at the time of superannuation, resulted in the short deduction of Income tax amounting to ₹20.16 lakh.

**Reference Number: OBS-1061074**

### **2.3 [II(B)] Non-recovery of Late fees with respect to issuance of Library Books, amounting to ₹11.68 lakh**

As per Library rules of the SRFTI, the members are liable to pay late fee at the prescribed rate @ ₹1/- for student and @ ₹2/- for Member (other than student) in the event of returning reading materials after due date (14 days for Student and 30 days for Staff).

Test check of Library records, for the period 2022-23, as produced to audit, revealed that there was a delay in returning library books, by the students and staff members, which attracted late fees, amounting to ₹10,793, but not recovered by the Institute, as shown in **Annexure-II**.

Similar Para, amounting to ₹11.57 lakh, was also raised in the previous Inspection Report pertaining to the financial year 2021-22.

Action taken by the Institute, towards returning of the books, and recovering late fee from the members, was sought from the Institute. In reply, the Institute has stated, inter alia, that the defaulting members were issued notice and in some cases, reading materials have been returned by the members. It has also been stated that some employees have retired/expired.

However, the reply did not mention whether any action was taken towards recovery of late fees in respect of retired employees, prior to their retirements. This resulted in non-recovery of Late fees with respect to issuance of Library Books, amounting to ₹11.68 lakh.

**Reference Number: OBS-1063696**

**2.4 [II(B)] Extension of appointment of Contract Employee in violation of GoI's instructions**

Clause 8.1 of Para 8 of Government of India, Ministry of Finance, Department of Expenditure O.M. No. F. No. 3-25/2020-E.IIIA dated 09/12/2020 regarding 'regulation of remuneration in case of Contract Appointment of Retired Central Government Employees' stipulates that the term of appointment shall ordinarily be for an initial period not exceeding one year which is extendable by another one year. Beyond two years after the age of superannuation where adequate justification exists, the term may be extended based on a review of the task and the performance of the contract appointee, provided it shall not be extended beyond 5 years after superannuation.

On scrutiny of files regarding appointment of contractual employees, it was noted that Shri Ranjan Prasad Bhagat, Ex-Controller of Finance and Accounts retired on superannuation on 31/10/2016 from Birla Industrial and Technological Museum (National Council of Science Museums). As per employment notice as advertised in the newspaper and upon selection for the post of Consultant (Finance & Accounts) in Satyajit Ray Films & Television Institute (SRFTI), Shri Bhagat was awarded offer of engagement of Consultant (Finance & Accounts) vide OM dt. 25/04/2018 with the consolidated remuneration of ₹ 35000 (all inclusive) per month. It was noted that as per Office Order No. 51052/03/2017-Admn/454 dated 25/04/2018, Shri Bhagat joined on 01/05/2018 as Consultant in SRFTI for a period of one year w.e.f. 01/05/2018 to 30/04/2018. Thereafter, his contract was renewed from time to time, which are as follows:

Sl. No.	Period of Extension		Date of Order	Consolidated Pay (₹)
	From	To		
1.	01/05/2018	30/04/2019	11/05/18	35000
2.	01/05/2019	30/04/2020	30/04/19	40000
3.	01/05/2020	31/10/2020	Through mail	40000
4.	01/11/2020	30/04/2021	02/11/20	40000
5.	01/05/2021	31/01/2022	31/05/21	42000
6.	01/02/2022	31/01/2023	07/02/22	46200
7.	01/02/2023	30/04/2023	31/01/23	46200
8.	01/05/2023	31/07/2023	10/05/23	46200
9.	01/08/2023	31/10/2023	26/07/23	46200
10.	01/11/2023	31/01/2024	02/11/23	46200

It was noted that Shri Bhagat had retired on superannuation on 31/10/2016. Based on the review of his satisfactory performance, SRFTI could have retained the said contract employee, at the most, up to 65 years of his age, i.e., till 31/10/2021, and granting

extension beyond 31/10/2021 is in contravention of the aforesaid O.M. This has, thus, resulted in irregular expenditure to the tune of ₹10,96,200 (from 01/11/21 to 31/01/22 @ ₹42,000 for 3 months amounting to ₹1,26,000, and from 01/02/22 to 31/10/23 @ ₹46,200 for 21 months amounting to ₹ 9,70,200).

In reply to Audit Observation, the Institute has stated, inter alia, that the proposal for continuing the service of the said contract employee has been placed before the GC meeting held on 08/11/2023 and decision is awaited.

Reply of the Institute is not tenable, since, as per the aforesaid O.M., no contract employee can be retained after five years from the date of superannuation.

Further reply is awaited.

**Reference Number: OBS-1061007**

**2.5 [II(B)] Non-deduction of Income Tax of ₹8.15 lakh on Employer Contribution to National Pension System**

As per Sec.17(1)(viii) read with Sec.15 of the Income Tax Act, 1961, “Salary” chargeable to income-tax includes contribution made by the Central Government or any other employer, to the account of an employee under a pension scheme referred to in section 80CCD. Further, as per Sec.80CCD(2) *ibid.*, if the Central Government or the State Government or any other employer makes any contribution to the pension account of an assessee, being an individual employed by the Central Government or any other employer, under a pension scheme notified by the Central Government, the assessee shall be allowed a deduction in the computation of his total income, of the amount contributed by the Central Government or the State Government or any other employer as does not exceed—

- (a) 14 per cent of his salary (Basic Pay plus Dearness Allowance) in the previous year, where such contribution is made by the Central Government or the State Government;
- (b) 10 per cent of his salary in the previous year, where such contribution is made by any other employer.

Further, the Central Board of Direct Taxes (CBDT) vide Para 5.5.3 of Circular No. 04/2020 dated 16.01.2020 also clarified that the allowable deduction from total income, for contribution in the National Pension System (NPS) by employers other than Central Government, was limited to 10% of the salary (Basic Pay plus Dearness Allowance).

Test check of records (NPS contribution and Form-16) for the period 2019-20 to 2021-22 revealed that SRFTI had increased the Employer Contribution to its employees under NPS from 10% to 14% of Basic Pay plus Dearness Allowance, w.e.f., 01.04.2019. But, 14% Employer Contribution was neither included in the total income of the employees, nor considered for admissible deduction to the extent of 10% Basic Pay plus Dearness Allowance as specified under section 80CCD(2) of Income Tax Act. Employer Contribution more than 10% of Basic Pay plus DA was not taken into consideration for computation of Income Tax and deduction of tax at source thereon. This resulted in short deduction of Income Tax of ₹8.15 lakh (**Annexure-III**).

In reply, the Institute stated that Section 80CCD(2) states that if the Central Govt. or State Govt. or any other employer makes any contribution to the account of an employee, the employee/assessee shall be allowed deduction in the computation of his total income provided it does not exceed 14%, where such contribution is made by the Central Govt. or State Govt.

The reply of the Institute incompletely quoted the Income-tax Act, as Section 80CCD(2) states that if the Central Government or the State Government or any other employer makes any contribution to the account of an employee, the employee shall be allowed deduction in the computation of his total income, where such amount does not exceed 14% where such contribution is made by the Central Government or the State Government, or 10% where such contribution is made by any other employer. Since SRFTI is an autonomous body, and, thus, the employees of the Institute are not Central Government or State Government employees, the Institute's reply was not tenable.

Thus, 10% of Basic Pay plus DA was not taken into consideration for computation of Income Tax and deduction of tax at source thereon resulted into short deduction of Income Tax of ₹8.15 lakh.

**Reference Number: OBS-1061103**

## **2.6 [II(B)] Non-deduction of House Rent Allowance and License Fee of ₹313080**

As recommended by the SRFTI Committee and approved by competent authority, the monthly rent of following types of staff quarters shall be charged from the contractual employees w.e.f. 01.10.2020, from those who have already been allotted/shall be allotted in future.

Sl. No.	Types of Accommodation	Rate of monthly rent (₹)
1	Quarter type- 'B'	6000.00

2	Quarter type- 'C'	7800.00
3	Quarter type- 'D'	11000.00
4	Quarter type- 'E'	19800.00
5	Director residence	30000.00

The order was notified vide File No. COS-11014/1/2020-Administration (SRFTI). In the said order, it was also mentioned that the license fee would be applicable in addition to the above Quarter rent as per GoI order and electricity bill would be charged on actual consumption.

Test check of records of SRFTI, for the period 2022-23, revealed that Shri Subho Mukherjee (Outsourced Caretaker) has been occupying Quarter type- 'C' since 01.08.2011, but house rent, and license fee have not been deducted from his monthly salary till the month of October 2023.

Sl. No.	Name	Type of Accommodation (in Sq. metre)	Month (From – To)	Amount of house rent (₹)	Amount of license fee (₹)	Total Amount (₹)
01.	Subho Mukherjee (Outsourced Caretaker)	C Type (55.49 Sq. metre)	Oct 2020 to Mar 2021	7800 × 6 = 46800	(Apr 2020 to Mar 2021) 560 × 12 = 6720	53520
			Apr 2021 to Mar 2022	7800 × 12 = 93600	560 × 12 = 6720	100320
			Apr 2022 to Mar 2023	7800 × 12 = 93600	560 × 12 = 6720	100320
			Apr 2023 to Jun 2023	7800 × 3 = 23400	560 × 3 = 1680	25080
			Jul 2023 to Oct 2023	7800 × 4 = 31200	660 × 4 = 2640	33840
				<b>288600</b>	<b>21120</b>	<b>313080</b>

This resulted in non-recovery of house rent and license fee of ₹313080.

The above-mentioned case is illustrative and not exhaustive. This case, and other similar cases, if any, may be reviewed for initiating necessary action.

In reply, the Institute has stated that due to the nature of job, the person in question was allotted one rent free staff quarter and no licence fee was deducted from his salary.

The reply is not tenable, since monthly rent, and licence fee, for retaining staff quarter would be payable by the employees, in terms of the aforesaid order.

**Reference Number: OBS-1061049**

## **2.7 [II(B)] Inadmissible expenditure of ₹54,283 towards insurance of vehicle**

Section 146 of Motor Vehicle (MV) Act, 1988, stipulates the necessity for insurance against third party risk. —

(1) No person shall use, except as a passenger, or cause or allow any other person to use, a motor vehicle in a public place, unless there is in force in relation to the use of the vehicle by that person or that other person, as the case may be, a policy of insurance complying with the requirements of this Chapter.

Provided that in the case of a vehicle carrying, or meant to carry, dangerous or hazardous goods, there shall also be a policy of insurance under the Public Liability Insurance Act, 1991 (6 of 1991).

Explanation. —A person driving a motor vehicle merely as a paid employee, while there is in force in relation to the use of the vehicle no such policy as is required by this sub-section, shall not be deemed to act in contravention of the sub-section unless he knows or has reason to believe that there is no such policy in force.

(2) Sub-section (1) shall not apply to any vehicle owned by the Central Government or a State Government and used for Government purposes unconnected with any commercial enterprise.

Test check of records (Certificate of Registration) for the period 2022-23 revealed that SRFTI owns a Motor Car having Registration No. WB06X8428 which was purchased on 22.09.2022. As per Certificate of Registration, the ownership of the vehicle is with Central Government, but the Institute had paid ₹54,283 (40,806+13,477) to get the vehicle insured for the period 28.10.2022 to 27.10.2033 and 28.10.2023 to 27.10.2024.

As per Section 146(2) of MV act, 1988, insurance was not required for the vehicle owned by the Central Government, and the expenditure, of ₹54,283, towards such insurance was inadmissible.

In reply to Audit Observation, the Institute admitted to the observation and assured to comply the same.

**Reference Number: OBS-1063312**

### **2.8 [II(B)] Observation on LTC amounting to ₹26223**

As per rules of Air Travel on Tours/LTC issued by Government of India, Ministry of Finance, Department of Expenditure, vide OM No. 19024/03/2021-E.IV dated 31 December 2021, followed by OM dated 16 February 2022 and OM dated 16 June 2022, in all cases of Air Travel, where Government of India bears the cost of air passage, Air Tickets may be purchased directly from by utilizing the services of Authorized Travel Agents viz. M/s Balmer Lawrie & Company, M/s, Ashok Travels & Tours and Indian

Railways Catering and Tourism Corporation Ltd. (IRCTC). Further, the travel agents are expected to provide to the Govt employees the 'Best available fare' on the date of booking on the basis of tour programme as per their entitlement. All Ministries/ Department of Government of India were requested to strictly adhere to these instructions.

Test check of records/bills related to LTC revealed that SRFTI, Kolkata (the Institute) reimbursed claim of LTC in respect of following officials. However, air tickets submitted for reimbursement were purchased from the private agencies.

Non-compliance of guidelines as prescribed by the Government resulted in irregular reimbursement of Rs 26223 during the period 2022-23 towards the claim of Tour LTC. Details of journey are given below:-

Name and Designation	Date of journey	Place of journey		Amount	Purpose of journey
		From	To	₹	
Sk. Abdul Rajjak, (Associate Professor)	30.09.2022	Kolkata	Pune	13,927	LTC
	16.10.2022	Pune	Kolkata	12,296	
				<b>26,223</b>	

In reply, the Institute has stated that air ticket in respect of Shri Abdul Rajjak was purchased from the website of the Indigo Airlines.

Reply of the Institute is not tenable since purchase of air ticket from the website of the concerned private airline is not permissible.

Further reply is awaited.

**Reference Number: OBS-1063387**

## **2.9 [II(B)] Irregular disbursement of Special Allowances amounting to ₹40773**

Seventh Central Pay Commission examined the entire structure of allowances with the overall aim of transparency, simplification, and rationalization, keeping amongst other things, the proposed pay structure in mind. The Commission recommended abolishing 52 allowances altogether. Another 36 allowances were abolished as separate identities, but subsumed either in an existing allowance or in newly proposed allowances. Particular emphasis was placed on simplifying the process of claiming allowances. Further, the Commission stated that, any allowance, not mentioned in its report, shall cease to exist immediately. In case there is any demand or requirement for continuation of an existing allowance which has not been deliberated upon or covered in this report, it should be re-notified by the ministry concerned after obtaining due approval of the Ministry of Finance and should be put in the public domain. As per DoPT OM No 2/13/2017-Estt (Pay-II)

dated 8/8/2018, Acting allowances and Dual charge allowances have been abolished and the eligible employees are now to be governed by the newly Additional post allowances. Further, no Additional allowance is allowable for a particular vacant post for more than 1 year and for a particular employee for more than 6 months at a stretch. In addition, there shall be a minimum gap of 1 year between two such successive appointments of a particular employee.

In course of audit of SRFTI, it was noted that the Institute disbursed Special allowances to Ms. Rita Lee, Superintendent (Tutorial) amounting to ₹40773 during the period 2020-21, 2021-22 and 2022-23. Department of Expenditure in its order dated 11/07/2017 did not mention granting any such allowance on the recommendation of 7th CPC. Instead of stopping payment of such allowance with effect from July 2017, the Institute, however continued to disburse such allowance, thereby resulting in irregular payment of special allowances amounting to ₹40773 for the period from April 2020 to March 2023.

In reply, the Institute stated that in absence of necessary approval from Ministry for creation of post of Hostel Warden, additional charge was given to existing employee by paying additional allowances which was cost effective in respect of engagement of full time Warden.

As the observation was related to inadmissible allowances, the Institute's reply was not tenable.

**Reference Number: OBS-1063374**

**2.10 [II(B)] Observation on Project related work at SRFTI**

**A.** SRFTI, in its 61<sup>st</sup> meeting of GC, held in May 2018, considered creation and development of Endowment Fund in SRFTI. The committee made the following recommendations on the guidelines for creation and operation of the Endowment Fund:

The said fund can be generated by accepting donations, organizing major events, either by SRFTI alone, or in association with other organizations, or getting sponsorships, designing customized software and giving support for the same, considering co-production through MOU / outside MOU for private / public channels, making commissioned films, offering consultancy, organizing training programmes and workshops for outside agencies, conducting ITEC programmes under Ministry of External Affairs etc.

The objective of the fund is to use the interest-part for the welfare of the students and staff members. The principal amount of the fund cannot be used for any purpose.

2% of total budget will be for the remuneration of the coordinator. ₹500 will be the remuneration for the administrative department for each project. The accounts department will also be remunerated in the similar way.

1/3<sup>rd</sup> of the total budget for each project will be deposited to the endowment fund. The coordinator will complete the project within the rest of the amount. The internal infrastructure and personnel may be hired by the coordinator to complete the project. 1/3<sup>rd</sup> of the remuneration of internal staff members will have to be surrendered to the institute's general fund. The rents from the infrastructure will also be deposited to the general fund of the institute. After depositing 1/3<sup>rd</sup> of the total budget to Endowment Fund, the remaining amount of the Budget will be utilized for the purpose for which it has been received.

Scrutiny of records relating to the project work conducted by the Institute during the year 2022-23, revealed the following:

During the year 2022-23, total billing amount on project work was ₹1,19,15,062/- excluding GST. As per guidelines, 1/3<sup>rd</sup> of total billing amount i.e., ₹39,71,687/- was required to be transferred to endowment fund but only ₹38,70,000/- was transferred. Thus, there was a shortfall of ₹1,01,687/- in transferring the requisite amount to endowment fund.

In reply, the Institute stated that the billing amount was ₹1,15,15,075 and 1/3 of the said amount was ₹38,37,974 and the actual amount transferred to Endowment fund was ₹38,70,000 more than the 1/3 of billing amount.

With the reply, another document was furnished, which mentioned that the billing amount, excluding GST, was ₹1,15,15,075. Thus, the Institute furnished two documents relating to the billing amount, one amounting to ₹1,15,15,075, and the other amounting to ₹1,19,15,062, as a result of which, audit could not determine which of the two figures (amongst ₹1,15,15,075 and ₹1,19,15,062) was correct, thereby rendering the reply untenable.

**B.** As per the rules applicable for payment of Honorarium, amount of honorarium payable to a Govt. Servant during a financial year is limited to ₹5000. However, it was noticed that honorarium up to ₹82500 was paid during a financial year. Percentage of honorarium on billing amount was 4 to 22 during the year 2022-23, as detailed below. As per guidelines, internal infrastructure and internal personnel may be hired by the coordinator to complete the project. The remuneration for the coordinator will be 2% of total budget. But in the guidelines, there is no such provision for remuneration of the internal personnel.

Name of project	Billing amount in ₹	Honorarium paid in ₹	% of Honorarium paid in respect of billing amount
Central Coalfield Limited, Rachi	1335987	222720	16
Coal India Ltd, New Town Project-2	440000	95000	22
Coal India Ltd, New Town Project-4	660000	57000	9
Damodar Vally Corporation	2500000	315000	13
National School of Drama	811000	140200	17
Information & Cultural Affairs (Tripura) Short term course	4129276	150648	4

In reply, the Institute stated that Honorarium of ₹82,500 was not from the Consolidated Fund of India, it was paid by SRFTI and the limitation of Honorarium amounting to ₹5000 was applicable only when it was disbursed from Consolidated Fund of India or State.

However, no document was furnished by the Institute, along with the reply, which could substantiate that the payment of such honorarium was made from SRFTI's internal funds, and not from the Consolidated Fund of India. Thus, reply is not tenable.

**Reference Number: OBS-1063699**

**2.11 [II(B)] Comments on Accounts**

During test check of Annual Accounts for the period 2022-23, the following was noted:

**Current Assets, Loans, Advances etc. (Sch. 11) (₹4,08,16,094)**

As per Schedule 11, amount receivable on account of Hostel Admission fees, Hostel Rent, Hostel Security Deposit, Tuition Fees for the period 2022-23 has been shown as ₹7500. As per the Statement of the Tuition Fees, Hostel Fees including Hostel Security deposit and Hostel Admission fees, total amount receivable on this score is ₹43,04,980. This has thus resulted in understatement of 'Current Assets, Loans, Advances etc' by ₹42,97,480 and overstatement of 'Corpus/Capital Fund' by the same amount.

The Institute has accepted the observation, and has noted the same for future guidance and compliance.

**PART-III (Follow up on audit paragraphs outstanding from previous Inspection Reports)**

Sl. No.	IR No. and (Period of Account)	Para No. (Part No.)	Brief subject of Para	Departments Reply	Remarks
1	14-15/225 (2013-2014)	9.3 II(B)	Irregularities in revision and fixation of pay-observation thereon	Out of seven cases as pointed out by Audit six cases have already been settled. Remaining one case pertaining to Shri Ganesh Chandra Halder, LIA is sub-judice and would be settled as per directive of Hon'ble court. Since six out of the seven cases have already been settled and the rest one being pending at court, hence the para may be considered as settled.	Since one case is sub-judice, Para stands till further development.
2	19-20/106 (2018-2019)	2.10 II(B)	Irregular Appointment	The matter was placed before the Governing Council in its 67 <sup>th</sup> meeting held on 20 <sup>th</sup> April 2022. On consideration of the matter, it was decided by the Governing Council to form a sub-committee consisting of suitable members of the Governing council to be nominated by the chairman to review the matter and submit a report. Accordingly, Hon'ble Chairman has nominated AS & FA, MIB as chairman, Director FTTI & Director SRFTI as other members of the committee. <b>(Annexure-I)</b>	No further development was available since last reply to audit. Para stands till further development.
3	20-21/102	2.6 II(B)	Wilful avoidable of GST on guest house	The para is accepted however, GST is now being charged on room tariff of Guest House as applicable.	No supporting document was

	(2019-2020)		room led to loss of Government revenue ₹ 0.84 lakh.	Hence, the para may be dropped.	submitted to audit. Hence, para stands.
4		2.8 II(B)	Non-deduction of TDS under Income Tax Act ₹ 1,61,363	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 for himself or a dependent, in case the assessee is an individual”. Audit is informed that necessary TDS has been deducted after allowing of Rs. 40000 by way of deduction u/s 80DDB in respect of Shri Sayantan Mondal has been allowed. <b>(Please refer Annexure IIA);</b>	Section 80DDB of Income Tax Act, 1961, states that deduction under that section is to be reduced by the amount reimbursed by an employer. Reply is not tenable. Para stands.
5	21-22/156 (2020-2021)	2.1 II(A)	Doubtful expenditure of Rs.51 crore	Consequent upon laying of Foundation Stone by the then Hon’ble Prime Minister, Govt. of India on 10.10.1992 for setting up a Film and Television Institute at Kolkata, in total 39.36 acres of land was acquired by the State Government and was handed over to the Ministry of Information and Broadcasting and its possession was formally taken over by the then Joint Secretary (Films), MIB.	No further development was available since last reply to audit. Para stands till further development.

				<p>The total 39.36 acres of land incidentally include 20 acres of gifted land.</p> <p>Subsequently, in compliance of the Order passed by Ld. Special L.A. Judge in LA Case No. 4/8 Of 2000-01, the total Decretal amount of Rs.15,90,18,913.00 was deposited by the institute through four separate Demand Drafts, viz., (i) D/D No. 682587 dated 02.12.2019 for Rs. 5,00,00,000.00, (ii) D/D No. 682588 dated 02.12.2019 for Rs. 5,00,00,000.00, (iii) D/D No. 682589 dated 02.12.2019 for Rs. 5,60,68,229.00 and (iv) D/D No. 682945 dated 15.10.2020 for Rs. 29,50,684/-, all drawn on State Bank of India (Baghajatin Bazar, Kolkata Branch), on the basis of the fund provided by the Ministry of Information and Broadcasting, GoI from time to time.</p> <p>Thereafter, as advised/ desired by the Ministry, Spl. LA Officer, Alipore and DM (LA), Govt. of WB were on several occasions requested by the Institute to issue 'No Dues' Certificate and to execute Deed of Conveyance in the name of MIB.</p> <p>In response, by a letter dated 16.11.2021, it was intimated by the Spl. LA Officer that as per the Court Order, interest @15% per annum on entire compensation (Land value + Solatium + Additional Compensation) was to be calculated</p>	
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				<p>from the date of notification, i.e., from 15.05.2000 till the actual date of payment, viz., 17.02.2020, 19.02.2020, 26.02.2020 and 22.04.2021.</p> <p>But since the calculation was made upto 03.09.2018 and particularly since the Advocate of the Petitioners vide his letter dated 20.07.2021 claimed for 'residual interest', it has been intimated by Memo dated 07.06.2022 issued by Addl. Secretary, LA Branch, which inter alia has also been forwarded to the Institute by Addl. District Magistrate (LA), South 24 Parganas, Office of Collector, LA Deptt., Govt. of WB alongwith a forwarding Memo dated 25.07.2022 that as per calculation, a sum of Rs. 97,80,900/- in total has to be deposited towards aforesaid 'residual interest' with the Office of the Collector, South 24 Pgs., Govt. of WB.</p> <p>It was also intimated that apart from the above, one LRS Case no. 316 of 2004(v) arising out of LA Case no. 4/8 of 2000-01 is still pending before Spl. LA Judge, Alipore, while a sum of Rs. 73,67,876/- relating to LRA Case No. 347/04 had been deposited in the account of Registrar, District Judges Court, Alipore on 15.02.2022 by the Collector, South 24 Pgs. due to non-ascertainment of legal heirs of the deceased petitioner.</p>	
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				<p>The entire matter was intimated to the Ministry requesting to release further sum of Rs. 97,80,900/- for payment of 'residual interest' to the Decree Holders.</p> <p>On receipt of the amount from the Ministry, the same has been deposited at the office of Special Land Acquisition Officer / Collector, South 24 Parganas on 23.09.2022 for payment of "residual interest" through D/D No. 605761 dated 20.09.2022 drawn on State Bank of India (Baghajatin Bazar, Kolkata Branch, Code No. 06789).</p> <p>While depositing the sum of Rs. 97,80,900/-, Land Acquisition Officer, South 24 Parganas, Govt. of WB has been requested by us to issue "No dues" Certificate as well as to execute necessary Deed i.r.o. entire 39.36 acres of land in the name of the Ministry. A 'reminder' letter in this respect dated 06.12.2022 has also been sent seeking for an early settlement of the matter.</p> <p>The Additional District Magistrate (LA) South 24 Parganas, Govt. of West Bengal vide their memo no. LA/504/SRFTI dated 25.05.2023 has communicated that one LA case is still pending in the court of special LA charge, hence, no dues certificate can only be issued after completion of all the legal / payment procedures. The same has already been communicated to the Under Secretary (Films – II), Govt. of</p>	
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				India, MIB by the Institute vide letter no. I/3011036/2023/609 dated 19.05.2023. <b>Please refer Annexure – III.</b>	
<b>6</b>		2.2 II(A)	Non-updation of Contract Agreements resulted in Loss of Government Revenue of Rs.196.15 lakh.	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 external manpower agencies and bills from other vendors w.e.f. February 2021 and the Institute has regularly been deducting TDS on GST @2% from the bills of suppliers of goods, manpower services and other relevant services <b>(Please refer Annexure – IV for supporting vouchers)</b> In light of the aforesaid, the para may please be dropped.	No further development was available since last reply to audit. The para is being pursued separately. Para stands.
<b>7</b>		2.10 II(B)	Physical Verification of fixed assets as well as consumables.	Since the Institute has witnessed disruption in its activities in light of the Covid Pandemic, the physical verification of its fixed asset and consumables could not be completed during the course of the year under reference. However, the physical verification report of all tangible fixed assets and consumables has now been completed.	In view of reply and documents furnished by the unit, the para is treated as <b>settled</b> .
<b>8</b>		2.11 II(B)	Purchase of goods without following Rule 149 of GFR 2017.	The Institute is making procurement through GeM. The latest status report, as shared by the Ministry is enclosed. <b>(Please refer Annexure – VII)</b> Hence, the para may be dropped.	In view of reply and documents furnished by the unit, the para may be treated as <b>settled</b> .

9		2.12 II(B)	Unadjusted Advances amounting to Rs.3.5 crore	The payment and settlement/ adjustment of advances is an ongoing process as can be seen from the fact that the outstanding advances, as pointed by the audit of Rs.3.5 crore, for the FY 2020-21 has come down to Rs.1.45 crore as on 31/03/2022 ( <b>Please refer Annexure –VIII</b> ).	No further development was available since last reply to audit. Para stands till further development.
10		2.14 II(B)	General Observation	<p>A. The observation of audit is noted for compliance</p> <p>B. These cheques worth Rs.7,400/- related to application fees which were deposited but were misplaced by the bank. However, the figure has subsequently been reduced to Rs.4,100/- as on 31/03/2022. The Institute has taken up the issue with the bank for issuance of D/D for the outstanding amount.</p> <p>C. The observations of audit are noted for necessary compliance. However, it is to be mentioned that the office of the executive engineer (electrical, CCW AIR) is executing all construction and maintenance works for all E &amp; M services at SRFTI, Kolkata, since its inception. The NOC on fire services at SRFTI issued by the DG, West Bengal Fire Services, Kolkata bearing memo no. WBFS/2511/Cal-B/59/94(593) dated 22.05.03 has already been forwarded by the executive engineer (Elect) CCW vide its letter no. Kol-</p>	Based on replies furnished by the institute, <b>sub-paras A and C will not be pursued by audit any further.</b> Further development is awaited with respect to issuance of Demand Draft by the bank for the outstanding amount. Thus, sub-para B stands, and para stands.

				E/2021-22/3(19)/894 dated 11.03.2022 which is enclosed as <b>Annexure –IX.</b>	
<b>11</b>		2.5 II(B)	Irregular conferment of Temporary Status to Casual Employees resulted in avoidable payment of Rs.35.56 lakh and un-authorized Regularization of four casual employees to skilled work Assistant Post.	The system of engaging Casual Labour was occasioned by the urgent need to operate various areas of work that could not be manned by the rudimentary staff strength of 75 sanctioned for the Institute at the time of inception. It may be mentioned here that the Casual Labourers engaged at that point of time were skilled person, capable of performing specialized jobs which were required in various academic departments of this Film Institute. Due to absence of regular manpower in the level of Group-D and considering the expertise of those engaged Casual Workers, they (22 Casual Worker) were deployed on regular basis in the interest of smooth academic activities as well as other activities in this Institute. Besides, those workers had been rendering service since the year 1999 and raised their demand for regularization. Relevantly, it is mentioned that as per DoPT OM No. 51016/2/90-Estt (2) dated 10.09.1993, temporary status would be conferred on all Casual Labourers who had rendered a continuous service of at least one year. Accordingly, the matter was placed before Governing Council in its 37 <sup>th</sup> meeting held on 03.09.2008 for consideration of the issue and decision. GC on	No further development was available since last reply to audit. Para stands till further development.

				<p>examination of the long pending issue as well as their involvement in academic and other important activities, granted the temporary status to 22 nos. existing Casual Workers on case-to-case basis in compliance with the directive of Hon'ble Supreme Court.</p> <p>As per DoPT OM No. 51016/2/90-Estt (2) dated 10.09.1993, two out of three vacancies in Group-D cadre in respective offices where the Casual Labourers have been working, would be filled up as per extant Recruitment Rules and in accordance with the instructions issued by DoPT, from amongst Casual Workers with temporary status (CWTS). In the instant case, the same was followed to fill up the Group-D posts with CWTS in this Institute.</p> <p>Hence, the para may be dropped.</p>	
12		2.6 II(B)	Avoidable expenditure of Rs.11.15 lakh.	<p>Director's Bungalow. (E - type quarter):</p> <p>With regard to avoidable expenditure of Rs. 11.15 lakh, it is informed as follows:(1) As per the Recruitment Rules for the post of Director <b>it is not compulsory</b> to reside at campus of the Institute although an E-type quarter may be earmarked for Director in case of requirement as per entitlement. In the instant case Dr. Debamitra Mitra, ex-Director had submitted the requisite form/certificate duly</p>	No further development was available since last reply to audit. Para stands till further development.

			<p>filled in and HRA was granted as per GoI norms;</p> <p>(2) Since huge fund was required for renovation the quarter, approval had to be taken; However, after taking the approval from the Governing Council, renovation work through CCW is under process.</p> <p>(3) The quarter is extensively used for students' projects and does not lie idle;</p> <p>(4) In fact, the rates for the quarter has lately been revised at the 38<sup>th</sup> SFC meeting held on 20.04.2022</p> <p><b>(Please refer Annexure V)</b></p> <p>Hence, the para may be dropped.</p>	
<b>13</b>	2.7 II(B)	Non-inclusion of perquisite of Rs.21.48 lakh in salary income led to non-deduction of Income Tax at source (TDS) of Rs.5.82 lakh.	<p>In this regard it is stated that the Institute being an autonomous academic institute under the Ministry of Information &amp; Broadcasting Govt. of India is 100% Grants-in aid body and follows all extant rules and regulation of GoI along with the pay structure followed by GoI. Hence it is needless to mention that the treating of allotment of unfurnished quarter as perquisite may not be tenable as deduction of HRA as well as license fee is made as per GoI rules.</p> <p>Further, it is pointed out that in case the accommodation provided is treated as 'perquisite' it would effectively mean stopping of 'HRA' on the one hand and also treating the</p>	The reply is not tenable because the extant provisions of the Income-tax Act and Rules are unambiguous with regard to the taxability of accommodation provided on concessional rent basis, by an employer other than the Central

				quarter allotted as a 'perquisite'.	or State Governments. Thus, para stands.
<b>14</b>		2.9 II(B)	Non-deduction of Licence Fee	With effect from August 2021, deduction of license fee of Rs.560/- per month in r/o Mrs. Rita Lee has been given effect. <b>(Please refer Annexure VI)</b>	Action is being taken by the unit. Hence, the para stands till completion of the recovery.
<b>15</b>	22-23/196 (2022-2023)	2.1 II(A)	Observation on appointment/promotion		Para stands.
<b>16</b>		2.1.1 II(A)	Irregular appointment/promotion	A. Irregular appointment of contractual staff. The Electronics and Digital Media (EDM) wing had to be started on an urgent basis under instruction from the Ministry following very strong stricture from the public accounts committee (PAC) which had recorded strong observations for the delay in initiation of the Television wing. Consequently, the proposal for creation of teaching and non teaching staff position was prepared on a priority basis for running the EDM (TV) wing. There are six departments in the EDM wing, viz. (1) EDM Management, (2.) Writing for EDM, (3.) Cinematography for EDM, (4.) Direction & Producing for EDM, (5.) Editing for EDM & (6.) Sound for EDM. However, in view of the Audit observation the proposal was placed before the Standing	Para stands.  A. No reply received with respect to the aspect of requirement of consultation with the Ministry of Finance, as pointed out in audit. Sub-para stands.

				<p>Finance Committee (SFC) for the ex post facto approval for the manpower engaged on contract in EDM wing. The SFC has accorded ex post facto approval in its 34th meeting which in turn was approved by the Governing Council in its 63rd Meeting held on 27.03.2019. Detailed proposal for the creation of 32 nos. of posts has been sent to the Ministry vide Institutes' letter No. 50050/01/2019-Admin/847 dated 07.06.2019. It may be mentioned for information that ideally the strength of the teaching staff, apart from the Dean (EDM) should be a Professor and HOD, one Associate Professor and an Assistant Professor in each of the six departments. It may also be noted that to facilitate the functioning of 6 departments along with the Dean's office and the news broadcasting studio, 6 nos. of MTS are outsourced through agency.</p> <p>However, the present strength of contractual manpower is 11 and 2 Sr. consultants are engaged as guest faculty as and when requirement basis. Thus, it may be observed that engaged manpower is within recommended strength (32). All 6 departments are working regularly and have managed to admit 4th batch of EDM since inception.</p> <p>It is also to be noted that the strength of outsourced manpower is sanctioned separately in 36th SFC and</p>	
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			<p>subsequently in 66th GC.</p> <p>In view of the above factual position, the para may please be dropped.</p> <p>B. Unauthorised revision of pay scale</p> <p>Out of 7 cases 6 cases have already been settled. Remaining one case pertaining to Shri Ganesh Chandra Halder, Library &amp; Information Assistant is sub judice and will be settled as per the directives of the Hon'ble Court.</p> <p>Hence the Para may be dropped.</p> <p>C. Irregular appointment/promotion to under-qualified persons.</p> <p>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 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.</p> <p>However, the observations of the Audit were placed</p>	<p>B. Further development is awaited. Sub-para stands.</p> <p>C. Further development is awaited with respect to the administrative Ministry's response on the report. Sub-para stands.</p>
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				<p>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.</p> <p>As per the advice of the Governing Council, detailed justifications and explanations were furnished to Audit in respect of each case. Wherever there were mistakes, the same was also admitted, but strong justifications were furnished for consideration of the Audit so that their cases where each incumbent has been discharging his function efficiently and sincerely, were regularised. The Audit considered the justifications but observed that the Para could be dropped only if these</p>	
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				<p>discrepancies were regularised by the administrative ministry.</p> <p>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.</p> <p>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.</p> <p>Keeping in view of the provision in Service By-laws the case was put up in 67th Governing Council meeting which was held on 20th April 2022 .The GC recommended to form a subcommittee consisting of three members from the GC to examine the case. Accordingly the Secretary Ministry of I&amp;B being the Chairman of GC formed a subcommittee. The said subcommittee examined the case and has submitted the report to the Ministry.</p> <p>D. Appointment against SIU Report.</p> <p>It has already been clarified to the Audit that the work study for an autonomous body, as per the GOI order,</p>	<p>D. Further development is awaited with regard</p>
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				<p>is done by work study team to be constituted by the autonomous body itself. The team includes a representative from its administrative ministry and Ministry of Finance. In this case, the SIU of the ministry conducted the whole study of SRFTI, which is an autonomous academic institution, within 15 years of the establishment of the institution. The SIU from the ministry was understandably not able to assess the requirement of the institution could not be assessed by the SIU and consequently a substantial number of important and essential posts were recommended for abolition.</p> <p>For example, in a film institute of the stature of SRFTI, it is absolutely essential to have a regular Receptionist who is often the face of the institution. This post was recommended for abolition. SRFTI has sprawling campus of around 40 acres that houses several academic building, student's hostel, staff quarters, guest house, huge water bodies and large garden areas besides machines and equipments worth crores of rupees. In a campus of such size, it is essential to have a competent Security Officer to ensure overall security of the campus. This post was also recommended for abolition.</p> <p>There were only 4 posts of LDC which itself is</p>	<p>to compliance with the observations in the para. Sub-para stands.</p>
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				<p>much less than the requirement of all departments taken together. The SIU recommended retention of 1 post of LDC and abolition of 3 posts of LDC. A comparative study reveals that while total sanctioned strength (Gr – A, B &amp; C taken together) of FTII, Pune is 308, the corresponding figure for SRFTI, including the posts recommended for abolition, is 106, although except for Acting, both the institutes conduct the same number of courses. Even comparison of students intake shows that FTII, Pune has a marginally higher number than SRFTI. Therefore, it would have been a big help if the Audit had made a pragmatic assessment and recorded its observations against the abolition. In any case, the institute prefers retention of some of the posts recommended for abolition since it was felt that without such minimum staff the institute cannot run.</p> <p>Considering the above circumstances the para may please be dropped.</p>	
<b>17</b>		2.1.2 II(A)	Irregularity with respect to Recruitment Rules and Observations thereon	<p><b>A. Recruitment Rules</b></p> <p>The SRFTI is the second Film &amp; Television Institute under the Government; the first one being the Film &amp; Television Institute of India (FTII), Pune. The FTII being a much older Institution in the discipline, their Recruitment Rules were by and large followed by SRFTI with the</p>	<p>Para stands.</p> <p>A. Further development is awaited with respect to stringency in following Recruitment</p>

				<p>knowledge and approval of the Ministry of I&amp;B. Subsequently, amendments to the RRs were made with the approval of the Governing Council, in which the Ministry is represented at the level of Financial Advisor and Joint Secretary. However, the spirit of the Audit observation has been understood and henceforth in all cases, the RRs or any amendment thereto is framed/made by the GC will be sent to the Ministry for approval.</p> <p>Hence para may please be dropped.</p> <p><b>B. Qualifications did not match with Recruitment Rules.</b></p> <p>With reference to the Audit observation on the appointment of Shri Saikatsekhareswar Ray, it may be mentioned that there was no irregularity in the appointment of Shri Ray since he had more than the prescribed essential experience. It may be mentioned that it is not correct that Shri Ray had experience of only six months in FTII as Editor. As a matter of fact, Shri Ray had long experience of almost six years from 2005 as a freelance Film Editor. Concurrently, from April 01, 2009 to June 30, 2011 Shri Ray worked as an Assistant Professor on contract in the Department of Mass Communication and Videography in St. Xavier's College, Kolkata. During his tenure as</p>	<p>Rules, and deviations therefrom. Sub-para stands.</p> <p>B. Documents relating to the experiences during the stated freelancing period, may be furnished to audit. Sub-para stands.</p>
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				<p>freelance Editor Shri Ray received award in non-feature film section from the Ministry of I&amp;B during the 55th National Film Award, 2007. Hence, there was no irregularity in the appointment of Shri Saikatsekhareswar Ray.</p> <p>However the matter was examined by the Subcommittee form by the Secretary of the Ministry of I&amp;B being the Chairman of GC as per recommendation of the GC in their 67th meeting held on 20th April 2022 and submitted its report to the Ministry.</p> <p>Hence the para may please be dropped.</p> <p><b>C. Overlapping of studentship period and working years:</b></p> <p>In case of Shri Ranajit Gharai, it is once again stated that the nature of Film Courses is such that the students get enough opportunity during the last phases of the course to gain professional experience by undertaking different projects outside the Institution. It is during the interview that a professionally qualified candidate is required to produce evidence of professional work done which can be accepted as recognised experience. Shri Ranajit Gharai, Asstt. Professor (Art Direction) were selected without any violation of the provisions of the Recruitment Rules, as he</p>	<p>C. Response of the Ministry, to the Report submitted by SRFTI, is awaited. Sub-para stands.</p>
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				<p>had furnished evidence of his professional experience satisfying the requirements prescribed in the Rules.</p> <p>However the matter was examined by the Subcommittee form by the Secretary of the Ministry of I&amp;B being the Chairman of GC as per recommendation of the GC in their 67<sup>th</sup> meeting held on 20<sup>th</sup> April 2022 and submitted its report to the Ministry.</p> <p><b>D. Recruitment of over-aged candidate :</b></p> <p>The case of appointment of Ms. Putul Mahmod has been examined by the Subcommittee formed by the Secretary Ministry of I&amp;B being the chairman of the GC and submitted its report to the Ministry. The subcommittee was formed on the recommendation of the Governing Council in their 67<sup>th</sup> meeting held on 20<sup>th</sup> April 2022.</p> <p>It is pertinent to mention here 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.</p> <p><b>E. Promotion to the post earmarked for direct recruitment :</b></p> <p>The observation of Audit on appointment of Asstt. Prof. (Production Methodology) has already been explained to</p>	<p>D. Response of the Ministry, to the Report submitted by SRFTI, is awaited. Sub-para stands.</p> <p>E. Response of the Ministry, to the Report submitted by</p>
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			<p>the GC in detail. The GC accepted the explanation and the same was sent to the Ministry for approval, as desired by the Audit.</p> <p><b>However, the Ministry has clarified that the Governing Council being vested with the power to manage the affairs of the Institute, its decision may be considered by the Audit for acceptance as final.</b></p> <p>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.</p> <p>Keeping in view of the provision in Service By-laws the case was put up in 67<sup>th</sup> Governing Council meeting held on 20<sup>th</sup> April 2022 .The GC recommended to form a subcommittee consisting of three members from the GC to examine the case. Accordingly the Secretary Ministry of I&amp;B being the Chairman of GC formed a subcommittee. The said subcommittee examined the case and has submitted the report to the Ministry.</p> <p>Hence the Para may please be dropped.</p>	<p>SRFTI, is awaited.</p> <p>Sub-para stands.</p>
<b>18</b>		2.1.3 II(A)	<p>Irregular recruitment and absence of any</p>	<p>SRFTI does not fall under any of the regulatory bodies like University Grants Commission or All India Council for</p> <p>No further development was</p>

			regulatory body	<p>Technical Education. The Film-making and the EDM programme curricular of SRFTI run since 1996 and 2017 respectively as per the approvals accorded 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&amp;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. However, the proposal for recognition of diploma as masters' equivalent cum AIU is being perused.</p> <p>Hence the Para may please be dropped.</p>	available. Para stands till further development.
<b>19</b>		2.10 II(B)	Movable assets not found lying with various departments	<p>As per the physical verification report of movable assets of the Institute, Kolkata it has been observed that Audit has mentioned/indicated in the report that one number of UPS of the Purchase Section has not been found. But as per the physical record of the Purchase Section all the UPS are available in the section as on today.</p> <p>In view of the above, the point of observation from the physical verification report regarding "not found of 01 no. of UPS of the Purchase Section" may be ignored.</p>	No further development was available. Para stands till further development.
<b>20</b>		2.11 II(B)	Non-maintenance of dept wise asset register	Noted for compliance.	No further development was

					available. Para stands till further development.
<b>21</b>		2.12 II(B)	Unserviceable items availability disposal	<p>The Competent Authority has decided that an in-house museum will be setup in the SRFTI Campus with the old/unserviceable and obsolete items having archival value which is lying in different depts. in the campus. This museum will have the display of important cine equipment primarily of period to digital era which will help in imparting education &amp; conception/ idea to the students joining the Institute these days. The proposed museum may fulfill the important criteria for obtaining the status the national important / University structure in future.</p> <p>The museum would also be an attractive place for the interested visitors guest / persons who very often visit the Institute from time to time.</p> <p>A committee in this respect has also been constituted for setting up the same. (copy of order for in-house museum is attached)</p>	No further development was available. Para stands till further development.
<b>22</b>		2.13 II(B)	Imprudent Fund Management	The Sweep A/c has since been introduced in respect of Savings Account No. 30423693183 w.e.f. January 2023. In	Para stands till further development in respect

				<p>respect of the other Savings A/c No. 32885565502 the Sweep A/c could not be introduced since the Savings A/c was exclusively used for receiving of Grants in Aid from the Ministry.</p> <p>Regarding the Current A/cs the system of MOD is not workable.</p> <p>In light of the action taken by the Institute, the para may be dropped.</p>	of the other Savings Accounts.
23		2.14 II(B)	Comments on accounts	<p><b>1. Fixed Assets (Schedule – 8A): Other Fixed Assets</b></p> <p>The Institute has made endeavour to charge depreciation in line with observations of Audit w.e.f. the FY 2018-19. However, as Audit would appreciate that depreciation had to be charged on the closing balance for the FY 2017-18 onwards.</p> <p>Since the rectification has already been given effect the para may please be dropped</p> <p><b>2. Fixed Asset (Schedule – 8): Addition during the year</b></p> <p>Necessary rectification has been given effect and relevant depreciation charged in respect of the equipment (please see relevant voucher for details).</p> <p>In view of the aforesaid, the para may be dropped.</p>	The issue has been <b>updated in the current Report as Para 2.11, and the instant para is deleted</b> from the previous Report.

24		2.15 II(B)	Non-production of records	All the relevant vouchers are enclosed for ready reference for Audit. The para may hence be dropped.	In view of reply and documents furnished by the unit, the para is treated as <b>settled</b> .
25		2.2 II(B)	Short deduction of Income Tax (TDS) amounting to Rs. 18.56 Lakh	With reference to the Audit observation regarding short deduction of Income Tax (TDS) amounting to Rs. 18.56 lakh, it is once again reiterated that SRFTI is an institution wholly funded by the Ministry of Information & Broadcasting, Govt. of India. The Institute follows all extant rules and regulations including the pay structure of GOI and hence may be treated at par with the Central Government. Further, the Hon'ble Union Minister of Finance in her Budget speech for the FY 2023-24 has revised the limit of taxability of Leave Encashment, at the time of superannuation, to Rs. 25.00 lakh. In view of the aforesaid the para may be considered to be dropped.	The issue has been <b>updated in the current Report as Para 2.2, and the instant para is deleted</b> from the previous Report.
26		2.3 II(B)	Huge outstanding dues of various fees from students for Rs. 13.34 lakh	It transpired from records that SRFTI had been offering three years' course, i.e, Post Graduate Programme in Cinema (Film), and two years' course, i.e, Post Graduate Programme in Television (EDM) in six semesters and four semesters respectively. In respect of the courses, SRFTI charged Tuition Fee and Hostel Fee from the students.	The issue has been <b>updated in the current Report as Para 2.1, and the instant para is deleted</b> from the

				During scrutiny of records regarding collection of Fees, it came to the notice of audit that huge fees had been lying outstanding from the students studying under different batches as given in the Annexure	previous Report.
27		2.4 II(B)	Non-recovery of Late fees for non-returning of Library Book of Rs.11.57 lakh	The issue is being looked in.	The issue has been <b>updated in the current Report as Para 2.3, and the instant para is deleted</b> from the previous Report.
28		2.5 II(B)	Non-deduction of GST at source amounting to Rs. 56,400/-	The TDS on GST @2% in respect of M/s Smart PlanetIT Solutions Pvt. Ltd. vide bill no. 1165 dt. 17.03.2022 has since been recovered and deposited with the GST Authorities (Please refer Form GSTR7 for necessary details). Regarding the non deduction of TDS on GST from Cadtrans Infotech Pvt. Ltd., the Institute has taken up the issue with the concerned supplier and it is expected that necessary recovery would be effected from the subsequent invoice of the party.  Since necessary action has already been initiated the para may be dropped.	No documents submitted; hence, para stands

<b>29</b>		2.6 II(B)	Unadjustable Academic Advances amounting to Rs. 30,960/-	The amount of unadjusted advance has been reduced to Rs. 17,551/- with the settling of advances in respect of Subarna Das and Ujwal Jain fully and partially in respect of Mrityika Mukherjee (from Rs. 8,000/- to Rs. 5,071/-), as on 22.04.23.	Action is being taken by the unit. Hence, the para stands till full adjustment of unadjusted advance.
<b>30</b>		2.7 II(B)	Short payment of minimum wages to Contractual staff for Rs.37,650/-	The issue is being looked in.	Para stands.
<b>31</b>		2.8 II(B)	Excess reimbursement of TA bill for Rs. 2759/-	The issue is being looked in.	Para stands.
<b>32</b>		2.9 II(B)	Inordinate delay in execution of works	The issue is being looked in.	Para stands.

**PART-IV (Best Practices)**

Nil

**PART-V (Acknowledgement)**

The following officer(s) held the charge of the Head of the Office during the audit period:

Sl. No.	Name & Designation	Period	
		From	To
1	Shri Samiran Datta, Director	01.02.2022	04.08.2022
2	Shri Himansu Sekhar Khatua	04.08.2022	Till date

The following officer(s) held the charge of the Drawing & Disbursing Officer during the audit period:

Sl. No.	Name & Designation	Period	
		From	To
1	Shri Santanu Basu Mullick, SM(MR)	01.04.2022	Till date

We acknowledge the cooperation extended by the Director and faculty and other staff members of SRFTI, Kolkata during the course of the audit.

**Disclaimer**

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

For: **Deputy Director (Inspection)**

**Annexure-I****Statement related to Non-deduction of tax on leave salary at retirement (Financial Year: 2022-23)**

<b>Sl. No.</b>	<b>Name of the Personnel</b>	<b>Designation</b>	<b>Date of retirement</b>	<b>Total Leave Encashment released</b>	<b>Exemption limit of leave encashment u/s 10(10AA)</b>	<b>Amount in excess of ₹3 Lakh</b>	<b>Taxable amount as per Form-16</b>	<b>Taxable amount on addition of excess leave encashment</b>	<b>Applicable tax excluding Cess (%age)</b>	<b>Total Tax including Cess</b>	<b>Tax already deducted as per Form-16</b>	<b>Short Deduction of tax</b>
1	Shri Asshis Chatterjee	Chief Electrician	31-03-2023	6,07,760	3,00,000	3,07,760	8,05,116	11,12,876	92,328	96,021	76,465	19,556
2	Shri Pankaj Seal	Professor	30-11-2022	15,98,040	3,00,000	12,98,040	14,81,946	27,79,986	3,89,412	4,04,988	2,64,768	1,40,220
<b>Total</b>												<b>1,59,777</b>

**Annexure-II**

Sl. No	Name of the employee / Student		Designation	Name of the books	Value of the books (in ₹)	Date of Borrowing	Due Date of returned of the book	Book not returned till date (as on 31.10.2023)	Penalty as on 31.10.2023 @ ₹1/day
	Surname	First name							
1	Basu	Debroop	Student	Directing the documentary /	2390.12	23-04-2022	27-05-2022	31-10-2023	521
2	Basu	Debroop	Student	Ecrits :	251	13-05-2022	27-05-2022	31-10-2023	521
3	S	Arundev	Student	Apichatpong Weerasethakul /	1011.21	13-05-2022	27-05-2022	31-10-2023	521
4	Mishra	Abhishek	Student	Sound effects :	2341.5	19-05-2022	23-06-2022	31-10-2023	494
5	NAIR	PRAMITHA	Student	Grammar of the edit /	881.41	08-06-2022	22-06-2022	31-10-2023	495
6	NAIR	PRAMITHA	Student	The filmmaker's eye	11570.62	07-03-2022	10-04-2022	31-10-2023	569
7	Mishra	Abhishek	Student	Modern recording techniques /	price not available from record	27-06-2022	11-07-2022	31-10-2023	476
8	TOPNO	NITISH	Student	The tools of screenwriting :	470	30-06-2022	01-08-2022	31-10-2023	455
9	TOPNO	NITISH	Student	The writer's journey :	994.85	30-06-2022	01-08-2022	31-10-2023	455
10	Sinha	Pallabi	Student	The writer's journey :	994.85	04-07-2022	18-07-2022	31-10-2023	469
11	Sinha	Pallabi	Student	Writing the short film /	1448.27	04-07-2022	18-07-2022	31-10-2023	469
12	Bhatnagar	Shrey	Student	Understanding animation /	2892	04-07-2022	11-10-2022	31-10-2023	384
13	Bhatnagar	Shrey	Student	Cinematography theory and practice :	4142.53	04-07-2022	11-10-2022	31-10-2023	384
14	Gautam	Vishal	Student	The bad girl /	467.5	06-07-2022	18-08-2022	31-10-2023	438
15	Varma	Karthik	Student	The technique of film editing /	1515.2	12-07-2022	26-07-2022	31-10-2023	461

Sl. No	Name of the employee / Student		Designation	Name of the books	Value of the books (in ₹)	Date of Borrowing	Due Date of returned of the book	Book not returned till date (as on 31.10.2023)	Penalty as on 31.10.2023 @ ₹1/day
	Surname	First name							
16	Varma	Karthik	Student	When the shooting stops, the cutting begins :	902.7	12-07-2022	26-07-2022	31-10-2023	461
17	Yumnam	Trishul	Student	The song of Achilles /	419.16	14-07-2022	28-07-2022	31-10-2023	459
18	Andhorikar	Digvijay	Student	Light :	2564.25	16-08-2022	30-08-2022	31-10-2023	426
19	Dasgupta	Priyanka	Student	The sound of falling leaves :	63.75	10/12/2022	26-10-2022	31-10-2023	369
20	Dasgupta	Priyanka	Student	Selected short stories /	63.75	12-10-2022	26-10-2022	31-10-2023	369
21	G	Subaraman	Student	Sculpting in time :	1035	31-10-2022	14-11-2022	31-10-2023	350
22	Krishna	Manas	Student	The focal handbook of commercial photography /	1626.75	16-11-2022	30-11-2022	31-10-2023	334
23	Pal	Asmita	Student	From hell :	2208.06	23-01-2023	06-02-2023	31-10-2023	266
24	PAL	SOHAM	Student	Exile and the kingdom/	240	10-03-2023	24-03-2023	31-10-2023	220
25	PAL	SOHAM	Student	Sound recording and reproduction /	881.41	10-03-2023	24-03-2023	31-10-2023	220
26	Gaikwad	Parag Vinod	Student	The Tibetan book of the dead :	Gifted book	23-03-2023	06-04-2023	31-10-2023	207
<b>Total</b>									<b>10793</b>

**Annexure-III**

<i>Non-deduction of tax on Employer's Contribution on NPS (on 4%)</i>								<i>2022-23</i>	
<i>Sl. No.</i>	<i>Particulars</i>	<i>Employee Contribution</i>	<i>Employer's Contribution</i>	<i>Amount of contribution @ more than 10%</i>	<i>Net taxable amount as per Form-16</i>	<i>Taxable income in addition to NPS contribution</i>	<i>Tax payable for contribution @ more than 10%</i>	<i>Cess</i>	<i>Total Tax including Cess (short deduction)</i>
1	A S Krishnaswamy	4,92,417	6,89,399	196971	1662203	1859174	59091	2364	61455
2	Amritap Sinha	1,54,170	2,15,831	61666	760518	822184	12333	493	12827
3	Amulya Kr Das	1,58,036	2,21,251	63215	927336	990551	12643	506	13149
4	Animesh Laha	69,411	97,176	27765	412358	440123	1388	56	1444
5	Argha Sengupta	2,09,941	2,93,921	83977	1267111	1351088	25193	1008	26201
6	Ashutosh Mondal	76,089	1,06,532	30438	413882	444320	1522	61	1583
7	Biraja Prasanna Kar	1,61,516	2,26,119	64605	692678	757283	12921	517	13438
8	Dilip Mondal	71,462	1,00,053	28587	405654	434241	1429	57	1487
9	Gopal Mishra	76,089	1,06,532	30438	474032	504470	6088	244	6331
10	Himansu S Khatua	1,19,921	1,67,884	47967	1114907	1162874	14390	576	14966
11	Jhantu Dey	68,547	95,967	27419	453747	481166	1371	55	1426
12	Jhuma Das	52,689	73,769	21077	347399	368476	1054	42	1096
13	Keshab Ch Manna	1,28,278	1,79,590	51311	1114528	1165839	15393	616	16009
14	Liya Hitesh Kantilal	3,55,421	4,97,586	142167	975144	1117311	42650	1706	44356
15	Lohit Biswas	1,06,661	1,49,328	42665	678367	721032	8533	341	8874
16	Manoj Rajbanshi	74,554	1,04,376	29822	432543	462365	1491	60	1551
17	Mintu Dey	94,504	1,32,309	37803	574752	612555	7561	302	7863
18	Moumita Roy	23,226	32,517	9291	138501	147792	0	0	0
19	Nilanjan Banerjee	1,73,929	2,43,500	69571	1498542	1568113	20871	835	21706
20	Oindrilla Hazra Pratapan	1,69,577	2,37,411	67832	842502	910334	13566	543	14109

<i>Non-deduction of tax on Employer's Contribution on NPS (on 4%)</i>								<b>2022-23</b>	
<i>Sl. No.</i>	<i>Particulars</i>	<i>Employee Contribution</i>	<i>Employer's Contribution</i>	<i>Amount of contribution @ more than 10%</i>	<i>Net taxable amount as per Form-16</i>	<i>Taxable income in addition to NPS contribution</i>	<i>Tax payable for contribution @ more than 10%</i>	<i>Cess</i>	<i>Total Tax including Cess (short deduction)</i>
21	Pargunan Babu	9,770	13,678	3908	70443	74351	0	0	0
22	Pankaj Seal	2,43,891	3,41,449	97557	1481946	1579503	29267	1171	30438
23	Pradeep Kr Choudhary	71,624	1,00,274	28650	576907	605557	5730	229	5959
24	Pranesh Mondal	1,61,515	2,26,121	64606	1076570	1141176	19382	775	20157
25	Prithwish Roy Chowdhury	91,686	1,28,363	36675	624924	661599	7335	293	7628
26	Purnendu Das	96,045	1,34,465	38419	663725	702144	7684	307	7991
27	Putul Mahmood	2,03,688	2,85,161	81475	1272935	1354410	24442	978	25420
28	Ranajit Gharai	1,84,549	2,58,366	73819	968692	1042511	22146	886	23031
29	Ranjit Banerjee	70,397	98,560	28160	445104	473264	1408	56	1464
30	Saikat S Roy	1,97,831	2,76,961	79132	1162054	1241186	23740	950	24689
31	Samiran Dutta	2,37,226	3,32,120	94891	1744660	1839551	28467	1139	29606
32	Sanchayita Kar Roy	1,61,509	2,26,108	64602	1098892	1163494	19381	775	20156
33	Sandip Banerjee	81,060	1,13,489	32425	257670	290095	1621	65	1686
34	Sanjoy Kr Das	91,207	1,27,688	36482	594142	630624	7296	292	7588
35	Santosh Kr Hansda	96,041	1,34,459	38417	488123	526540	7683	307	7991
36	Sayantana Mandal	1,27,237	1,78,133	50895	596727	647622	10179	407	10586
37	Shah Zafar	1,09,847	1,53,790	43940	665600	709540	8788	352	9140
38	Shantanu Pal	2,09,995	2,93,995	83999	1244689	1328688	25200	1008	26208
39	Siba Sankar Das	1,27,113	1,77,959	50845	755419	806264	10169	407	10576
40	Somaditya Majumder	2,36,844	3,31,585	94739	1672577	1767316	28422	1137	29558
41	Somanath Kuar	1,01,795	1,42,510	40717	498720	539437	8143	326	8469
42	Somdev Chatterjee	1,94,102	2,71,742	77641	1144151	1221792	23292	932	24224

<i>Non-deduction of tax on Employer's Contribution on NPS (on 4%)</i>								<b>2022-23</b>	
<i>Sl. No.</i>	<i>Particulars</i>	<i>Employee Contribution</i>	<i>Employer's Contribution</i>	<i>Amount of contribution @ more than 10%</i>	<i>Net taxable amount as per Form-16</i>	<i>Taxable income in addition to NPS contribution</i>	<i>Tax payable for contribution @ more than 10%</i>	<i>Cess</i>	<i>Total Tax including Cess (short deduction)</i>
43	Sougata Bhattacharya	1,97,840	2,76,974	79135	1251460	1330595	23741	950	24690
44	Sounak Kar	1,16,261	1,62,770	46506	808286	854792	9301	372	9673
45	Subhas Ch Jha	1,23,497	1,72,895	49399	640983	690382	9880	395	10275
46	Sudhin Kr Bandyopadhyay	1,98,610	2,78,051	79443	1572288	1651731	23833	953	24786
47	Sudipto Sankar Roy	62,402	87,365	24961	817820	842781	4992	200	5192
48	Sujoy Das	3,14,692	4,40,555	125873	1312707	1438580	37762	1510	39272
49	Sukanta Majumdar	10,874	15,224	4350	214124	218474	0	0	0
50	Tangella Madhavi	3,55,489	4,97,681	142195	900338	1042533	42658	1706	44365
51	Tarun Kr Baidya	71,462	1,00,052	28586	497296	525882	5717	229	5946
52	Tinku Sardar	88,975	1,24,575	35593	578296	613889	7119	285	7403
53	Tridib Poddar	1,97,840	2,76,975	79136	1225815	1304951	23741	950	24690
54	Tuhin Chaudhury	1,27,243	1,78,141	50897	817120	868017	10179	407	10587
55	Vipin Vijay	65,488	91,686	26196	661386	687582	5239	210	5449
<b>Total</b>									<b>814764</b>