Inspection Report on the Accounts of Satyajit Ray Film and Television Institute, Kolkata, for the period from 01.04.2023 to 31.03.2025

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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 specializations – (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:

(in lakh)

Year	Allotment	Expenditure

2023-24	5917.2	6096.96
2024-25	5300	5312.96

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 about 512 vouchers (TA, Salary, LTC etc.), and files related to GEM etc. during the period covered in audit. Audit of Satyajit Ray Film & Television Institute ("SRFTI"), for the financial year 2023-24 to 2024-25 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, from 25.11.2025 to 26.12.2025. The audit commenced with an Entry Conference with the Vice Chancellor, SRFTI on 25.11.2025, wherein the audit objectives, scope, and methodology were explained. The audit team scrutinized the records produced to audit. Audit queries/memos were issued to the Institute during audit. Exit Conference with the Institute was held on 26.12.2025, 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*)

Para 2.1:- Observation on engagement of contractual employees (OBS-2279423)

Satyajit Ray Film and Television Institute SRFTI Kolkata is the second national centre for cinema in India. Established in 1995 by the Government of India as an autonomous academic institution under Ministry of Information and Broadcasting. It offers the Master of Fine Arts in Cinema (MFA Cinema) for three years period. The maximum capacity for each batch was seventy two students. The staff strength of the institute as per Recruitment Rule for regular employees was ninety six 96.

In August 2017 for opening of Electronic & Digital Media (EDM) wing, SRFTI Kolkata proposed to Ministry for engagement of the external faculty/employees on contract basis. In response Ministry suggested SRFTI Kolkata to follow provisions of GFR 2017 and relevant order of Govt. of India applicable for Autonomous bodies, their RRs, Service bye-laws, and regulations of SRFTI while appointing the staff on contract.

Since there was no SRFTI's own guidelines , the SRFTI Kolkata started following guidelines set for Hiring the Services of External Faculty/ contractual employees set up at FTII, Pune. The FTII, Pune guideline stipulates that -:

(a) The services of External Faculty may be hired on a temporary post, on a full-time basis, may be in a temporary leave vacancy or against permanent post when a permanent appointment is not made. Efforts would be made to hire the services of external faculty only against the sanctioned post of Assistant Professor's (formally Lecturer's), Associate Professor's and Professor's (in exceptional circumstances).

(b) However, in case of **academic exigencies**, Director, on recommendation of concerned Dean can hire more number of persons as compared to the number of vacant posts. These appointments as mentioned in this para 'b' needs to be ratified by the Academic council

(c) Such appointment shall be for a fixed period or for duration of a particular project or work which normally should not exceed six months at a time. The services of external faculty shall be hired only in specialised fields / subjects where professional expertise is needed to strengthen and supplement the regular teaching.

Upon checking of relevant records following wings wise irregularities were noticed-:

1. **Engagement of contractual employees under Film Wing** :- For the vacancy of seven group A post and three group B in film wings, around twenty contractual faculty/ employees have been engaged by SRFTI since a long period. Theses employees have been paid emolument at par with their corresponding regular post with regular annual increments and pay commission fixation benefits. Audit noted that these engagements have not been continuing for a fixed period or six months period or duration of a particular project or work in contrast to above guidelines.

2. **Engagement of contractual employees under EDM Wings:-**Similarly, the new wing of Electronic & Digital Media (EDM) become operational for 2017-18 with a two - year full time Post Graduate course in six disciplines for 30 students per semester. Even after commencement of EDM wings in the year 2017 no posts were sanctioned by the Ministry as on date. Many contractual employees (19 during 2024-25) have been hired since 2017-18 and paid regularly at par with teachers or employees working on regular post in film wings. These appointments are being regulated by institute by giving extension of one year or six monthly or three-monthly periods. Audit could not determined the basis of their appointment e.g. they have been appointed after taking into consideration GFR 2017, RR, any regulations policy/ norm as suggested by the Ministry or guidelines issued by the stipulated FTII Pune for hiring of contractual employees at Institute.

3. **Engagement of contractual employees under NEFTI Arunachal Pradesh**: - New FTI was launched at Arunachal Pradesh in August 2024 and 45 students (20 Student Screen Acting, 15 Screen writing & 10 for Documentary Cinema) were enrolled in 1st Batch 2024-26. However, no regular sanctioned strength was approved as on date for running FTI. The SRFTI, Kolkata engaged on contract basis sixteen faculty, six technical staffs and forty-

seven non-teaching outsourced staff.. The justification for hiring fifty three contractual manpower at FTI Arunachal Pradesh against 45 students was not found on records.

On being pointed out the engagement of contractual employees without setting up of proper norm or policy guidelines for engagement of contractual employees no reply was submitted by management.

Para 2.2Onservation on utilization of grant in Aid (OBS-2256065)

Government of India, Ministry of Information & Broadcasting, New Delhi released Grant in Aid to Satayajit Ray Film & Television Institute Kolkata amounting to Rs. 51.79 crore during the financial year 2023-24 for setting up of FTI, Arunachal Predesh and procurement of assets to replace worn out assets for smooth functioning of the Institute. Budget proposal of Rs.84.30 was proposed by the institute for creation of capital assets. The proposal for a total budgetary allocation of ₹84.83 crore as follows -:

i. Allocation for the construction work at NEFTI Rs.79.83 Crore .
ii. Budgetary support to SRFTI Rs. 5 Crore.

Audit noticed that out of total grant in aids of Rs. 51.79 crore expenditure of Rs. 28.80crorewas utilized by the institute and sum of Rs. 22.99crore was not utilized and refunded to ministry. Further, out of the total expenditure of Rs. 28.80crore made by the institute during 2023-24, amount of Rs 19crore was transferred to CPWD Arunachal Pradesh for setting up of Capital Assets (Infrastructure Development of NEFTI Permanent Campus). Besides, sum of Rs.10.40lakh was also utilized for purchase of furniture fixture, computers peripherals etc.

Thus, out of ₹28.80 crore, Institute utilized ₹19.10 crore on creation of capital assets for NEFTI remaining amount ₹9.69 crore was diverted for other purpose. Reason for diversion of fund for purpose other than creation of capital assets was not on records as made available to audit.

Reply still awaited

Para 2.3: Avoidable Interest Payment of ₹ 0.98 crore and non-payment of Decretal amount of ₹2.29 crore. (OBS-2258074)

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.

The Ministry of Information & Broadcasting (MIB) acquired 39.36 acres of land from the Government of West Bengal during 1992 for establishment of the Satyajit Ray Film & Television Institute (SRFTI), Kolkata. The notice of acquisition was published in the official Gazette on 15/05/2000 and award was declared on 04/03/2002 and compensation money was paid to the awardees. Out of the total land of 19.36 acres acquired through payment of compensation by the State Government, for several Land Acquisition (LA) and Reference Cases courts revised the compensation amounts and directed the Institute to deposit additional decretal sums.

On scrutiny of records related to land acquisition it was noticed that the LA case No. 4/8 of 2000-01, a revised order dated 26/04/2017 in respect of 17.424 acres was passed by the Ld. Special Judge and Memo no. LA/541 dated 14/08/2018 issued by Land Acquisition department requiring the institute to pay ₹ 15.90 crore towards the difference of compensation amount payable to the petitioners/decree holders in said case. In this connection SRFTI paid total decretal amount of ₹ 15.90 crore, Vide (i) DD No. 682587 dated 02.12.2019 for Rs. 5 crore, (ii) DD No. 682588 dated 02.12.2019 for Rs. 5 crore, (iii) DD No. 682589 dated 02.12.2019 for Rs. 5,60,crore, and (iv) DD No. 682945 dated 15.10.2020 for Rs. 0.30 crore.

Audit further noticed that an amount of ₹ 97.81 lakh was paid in September 2022 vide DD No. 605761 dated 20.09.2022 towards residual interest (additional interest @15% per annum till the date of realization of the whole amount of compensation). The payment of ₹97.81 lakh on account of additional interest which was avoidable, as timely compliance with the court's direction would have prevented accrual of interest. The delay in complying with the judicial order directly resulted in this additional financial burden on the Ministry.

Audit also observed that a decretal amount of ₹2,29,35,362 relating to Reference Case No. 316(V)/2004 (Order dated 06.11.2024 and Decree dated 19.12.2024) remains also unpaid , constituting partial non-compliance of judicial directives. As per the order dated 06.11.2024 and Decree dated 19.12.2024, where it was mention clearly that the referring claimant were entitled to get interest @15% per annum till the date of realization of the whole amount of compensation (734-unpaid).

Thus, the delays in pursuing land acquisition proceedings and depositing court-ordered payments resulted in avoidable interest payment of ₹ 97.81 lakh and have kept the land acquisition cases unresolved till dues payment. Further, delay in depositing another pending decretal amount of ₹2.29crore may add additional interest liability to the SRFTI.

Reply is awaited.

Para 2.4:- Irregular sanction of Child Care Leave (CCL). (OBS-2266496)

As Per Rule 43-C of the CCS (leave) Rules, 1972 and DoPT O.M. No. 13018/6/2013-Estt.(L) dated 05.06.2014, as amended vide DoPT O.M. No. 13018/1/2014-Estt.(L) dated 01.04.2016. Child care Leave shall not be granted for less than 5 days and not for more than 3 spell in a calendar year.

On verification Service Books, it is found that CCL has been sanctioned for periods less than the prescribed minimum of 05 days and for more than 3 spell in a calendar year, as shown below:

Sl. No.	Name and Designation Shri/Smt	Period of Leave	No. of Days Availed	Rule Position	Irregularity
1	Jhuma Das	24.02.2020 26.02.2020	03	Minimum 05 days required (DoPT OM 01.04.2016)	CCL granted for 03 days
		04.04.2022	01	Minimum 05 days required (DoPT OM 01.04.2016)	CCL granted for 01 days
2	Rita Lee	05.12.2017	01	Minimum 05 days required (DoPT OM 01.04.2016)	CCL granted for 01 days
		05.02.2020	01	Minimum 05 days required (DoPT OM 01.04.2016)	CCL granted for 01 days
		05.03.2018-09.03.2018	05	Minimum 05 days required (DoPT OM 01.04.2016) and more than 3 spell in a calendar year. (Rule 43-C of the CCS (leave) Rules, 1972)	CCL granted for 02 days and in 4 spells in a calendar year.
		14.05.2018-15.05.2018	02		
		07.06.2018-08.06.2018	02		
		22.10.2018-26.10.2018	05		

The above sanction of CCL is not in conformity with the prescribed rules and deviation from DoPT instructions. Necessary action as prescribed under rule may be adhered to.

On being pointed out no reply was submitted.

Para 2.5 (IIB): Irregular combination of leaves, led to excess leave encashment during payment of retirement gratuity (OBS-2266567)

As per Rule 11 of the CCS (leave) Rule 1972, any kind of leave under these rules may be granted in combination with or in continuation of any other kind of leave. However, Casual leave which is not recognized as leave under these rules shall not be combined with any other kind of leave admissible under these rules.

As per Rule 39(2)(a) of CCS(leave) Rule 1972, where a Government servant retires on attaining the normal age prescribed for retirement under the terms and conditions governing his service, the authority competent to grant leave shall, *Suo moto*, issue an order granting cash equivalent of leave salary for both earned leave (EL) and half pay leave, if any, at the credit of the Government servant on the date of his retirement subject to a maximum of 300 days.

During scrutiny of files related to S.k Abdul Rajjak, Associate Professor, SRD, it was observed that he had availed LTC w.e.f. 09.08.2024 to 18.08.2024. During the period applied for three days casual leave from 09.08.2024 after Saturday and Sunday (Prefixed) and then 3 days earned leave from 12.08.2024 to 14.08.2024. As combination of Casual leave with the Earned leave was not admissible, the whole period from 09.08.2024 to 14.08.2024 (total 6 days) constituted single spell of Earned leave for accounting purpose.

However, Shri Rajjak had total 315 ELs in which 10 ELs were encashed during the LTC and only three (03) ELs debited for the leave period 09.08.2024 to14.08.2024 instead of debiting six (06) ELs. This incorrect computation, led to excess credit of EL for 302 days (315-10-3), instead of 299 (315-10-6) days.

On retirement on 31st Dec, 2024 Shri Rajjak received Earned Leave Encashment for 300 days, whereas he was entitled for 299 days Earned leave and one (01) day half pay leave, i.e. 299.5 days EL, as detailed below-:

SL no	Basic pay of officials	Rs. 88400
1	DA	Rs. 46852
2	Gross Pay	Rs. 135252
3	Leave encashed for 302 days	Rs. 135252*300/30= Rs 1352520
4	Leave encashment admissible	135252*299.5/30=1350265.8
5	Excess paid (Sl 3-Sl4)	2254

Thus, clubbing of Casual Leave with the Earned Leave, resulted in excess payment of leave encashment, amounting to ₹2254.

Para 2.6:- Outstanding dues of various fees from students of amounting Rs.27,91,134/-. (OBS-2268432).

SRFTI has been offering a three-year course, 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 data provided vide e**nquiry No. 16 dated 03.12.2025** regarding status of outstanding dues recoverable from students. It was noticed that the Institute have substantial amounts of tuition and hostel fees outstanding from students belonging to various streams and batches. The position of outstanding dues, as furnished by the Institute **as on 08.12.2025**, is summarised below:

Sl No	Name of the course	Batch	Session	Semester	Outstanding tuition fees (Rs.)	Outstanding hostel fees (Rs.)
01.	Post graduate programme in cinema (Film)	15th	2017-20	6th	1,25,700	64,800
02.		16th	2018-21	5th	2,73,600	1,43,500
03.		17th	2019-22	4th	92,500	NIL
04.		18th	2020-23	4th	5,20,000	1,54,352
05.		19th	2021-24	3rd	5,01,250	2,89,002
02.	Post graduate programme in Television (EDM)	3rd	2020-22	4th	NIL	NIL
07.		4th	2021-23	4th	2,62,500	NIL
08.		5th	2022-24	3rd	1,57,500	2,06,430
Total					**19,33,050/-**	**8,58,084/-**

It transpires from above that a total amount of fees of **Rs.27,91,134/-** (Rs.19,33,050+Rs.8,58,084) have been lying outstanding from the students of this Institute as on 08.12.2025.

Non-recovery of fees in timely manner adversely affects the financial management and internal controls of the Institute.

On being pointed out no rely was submitted by management.

Para 2.7 (IIB): Non-adherence of GFR guidelines during appointment of the consultants (OBS-2273995)

As per Rule 177 to 188 of GFR 2017, procurement of consulting services that includes professional, services or any other service classified or declared as such by a procuring entity but does not include direct engagement of retired Government Servant. These services typically involve providing expert or strategic advice e.g. management consultations, policy consultants, communication consultants, Advisory services which include, feasibility studies, project management, engineering services, finance, accounting and taxation services , training and development etc. Accordingly, ministry or department may hire external professionals, consultancy firms or consultants for specific jobs, which is all defined in terms of content and time frame for completion.

Further, Rule 180 depicts engagement of consultants may be resorted to in situations requiring high quality services for which the Ministry/ Department concerned does not have requisite expertise. Approval of competent authorities should be obtained before engaging consultant(s).

Ministry or Department proposing to engage consultants(s) should estimate reasonable expenditure for the same by ascertaining the prevalent market conditions and consulting other organizations engage in similar activities.

As per rule 183(ii) of GFR where the estimated cost of consulting service is up to ₹25 Lakh, preparation of a long list of potential consultants may be done on the basis of formal or informal enquiries from other ministries or departments or Organizations involved in similar activities, chamber of commerce, Association of consultancy firms etc.

Where the estimated cost of consulting service is above ₹25 Lakhs, in addition to above , an enquiry for seeking expression of interest from consultants should be should be published on

Central Public Procurement Portal (CPPP) at www.eprocure.gov.in and on GeM. An organization having its own website should also publish all its advertised tender enquiry on the website. Enquiries for seeking expression of interest should include in brief , the broad scope of work or service, inputs to be provided by the Ministry or Department , eligibility and prequalification to be met by the consultant(s) and consultants past experience in similar work or service projected in the enquiry. Adequate time should be allowed for getting response from interested consultants.

Audit noticed that for Academic Management i) Placement Officer, ii) consultant Incubation Centre and for UGC deemed to be university status i) academic consultant, ii) Administrative consultant and iii) Finance and Account executives post recruitment on contract basis was made by the institute (vide approval of 43rd meeting of standing finance committee). Upon checking of pay sheet of contractual employee it was noticed that eight employees has been engaged and posted in SRFTI as detailed below-:

1. Abhishek Bhattacharya -for 20.05.2025 to 19.01.2026 (₹ 99000 per Month)
2. Animitra Chakravorty- for 20.05.2025 to 19.01.2026 (₹99000 per Month)
3. Sandip Banerjee -1.06.2024 to 30.04 2025, (₹50000 per Month)
4. Satya Prakash Dubey- 1.04.2024 to 31.03 2025, (₹50000 per Month)
5. Symal Chandra Biswas- 08.03.2024 to 7.03.2024, (₹50000 per Month)
6. Souvik Dasgupta– 22.01.2025 to 21.01.2026(₹99,000 per Month)
7. Sukanya Bhawal- 03.02.2025 to 19.01.2026, (₹50000 per Month)
8. Swarnava Roy- 20..01.25 to 19.01.2026 (₹50000 per Month)

One month cost of engagement of consultant was ₹547000 and cost of deployment for the consultants was ₹65,64,000/- (₹547000*12).
Above expenditure on engagement of consultant for one year period and expenditure valuing more than ₹25 lakh, required to follow relevant GFR by the SRFTI, however deployment of the consultant were not made by the institute as per the guidelines prescribed under GFR 2017. Reply is awaited.

Para 2.8 (IIB): Irregular grant of increment (OBS-2276024)

As per Rule 40 of the CCS (Leave) Rules, 1972, a government servant who proceeds on Earned Leave or Commuted Leave is entitled to leave salary equal to the pay drawn immediately before proceeding on Earned Leave or Commuted Leave. Consequently, if the normal date of increment of a Government servant falls during a period when he remains on Earned Leave/Commuted Leave/Half Pay Leave/Leave not due, the benefit of such increment is actually paid to him only from the date he/she joins duty on expiry of leave though the actual date of next increment remains unaffected.

In course of checking of leave registers and pay slips maintained by the Satyajit Ray Film and Television Institute, it was noticed that two (02) employees enjoyed leave on the date of their increment. However, checking of the pay slips and leave register of those employees revealed that increment was allowed to those employees when they were on leave, as detailed below:

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SI No.	Name and Designation	Date of Increment	Absence from duty on Earned Leave	Date from which new and increased pay was drawn	Date from which new and increased pay was admissible
1	Sukanta Majumdar	1st July	18.06.2024 to 05.07.2024	01.07.2024	08.07.2024 (As 06.07.2024 and 07.07.2024 are weekly off)
2	Keshab Ch. Manna	1st July	01.07.2024 to 09.07.2024	01.07.2024	10.07.2024

Necessary action may please be taken under intimation to audit.

Para 2.9: Irregularities in reimbursement of claim regarding Leave Travel Concession (LTC) (OBS-2281586)

According to **OM No. 31011/8/2017-Estt.A-IVdtd. 19thSeptember, 2017**, issued by Department of Personnel & Training, Reimbursement for the purpose of LTC shall be admissible in respect of journeys performed in vehicles operated by the Government or any Corporation in the public sector run by the Central or State Government or a local body.

Department of Personnel & Training, vide their **OM F No.31011/12/2022-Estt.A-IV dtd 29th August, 2022** issued instructions on booking of Air Tickets on Government Account in respect of Leave Travel Concession (LTC). According to the OM :-

i) In all cases of air travel in respect of LTC, air tickets shall be purchased only from the three Authorized Travel Agents (ATAs), namely:

(a) M/s Balmer Lawrie & Company Limited (BLCL),

(b) M/s Ashok Travels & Tours (ATT),

(c) Indian Railways Catering and Tourism Corporation Ltd. (IRCTC) and

ii) Government employees are to choose flight having the **Best Available Fare** on their entitled travel class which is the **Cheapest Fare** available, preferably for Non-stop flight in a given slot, at the time of booking. They are to retain the print-out of the concerned webpage of the ATAs having flight and fare details for the purpose of the settlement of the LTC claims. According to OM F.No.31011/11/2023-Pers.PolicyA-IV dtd. 20th October, 2023, issued by Department of Personnel & Training, there were modifications in Instructions on booking of Air Tickets on Government Account in respect of LTC. According to the OM, all three authorized travel agents, were instructed to indicate the word LTC on tickets issued for the LTC journey. They were also to display the details of the fight having the cheapest fare and the fight(s) having the fare 10 per cent more the cheapest fare only, in the desired time slot, at the time of booking the air tickets by the government employees for the purpose of LTC journey.

Upon reviewing the LTC Vouchers submitted by the concerned government servants, the following discrepancies were observed:

Sl.No	**Name & Designation**	**Irregularities**
01.	Nilanjan Banerjee; Assistant Professor, PFT	Shri Nilanjan Banerjee with his wife and son performed to and fro journey from Kolkata to Amritsar via Delhi on LTC during 11.10.2024 to 21.10.2024. During scrutiny of records, Audit found that Shri Banerjee had booked the ticket through ATA Balmer Lawrie but at Corporate Fare instead of LTC fare. He also returned to Kolkata from Chandigarh, which was irregular.

02.	Somanath Kaur	Shri Somanath Kaur with his wife, son and daughter performed to and fro journey from Kolkata to Srinagar via Delhi on LTC during 20.03.2023 to 31.03.2023. During scrutiny of records, Audit found that Shri Kaur had booked the flight ticket while to and fro journey from Delhi to Srinagar but word LTC was not indicated in the ticket which was irregular.
03.	Tuhin Chaudhuri; Asstt. Maint. Engineer	Shri Tuhin Chaudhuri with his wife, son and daughter performed to and fro journey from Kolkata to Srinagar via Delhi on LTC during 13.10.2023 to 24.10.2023. During scrutiny of records, Audit found that Shri Tuhin Chaudhuri couldn't catch the flight from Delhi as train was too late. Shri Chaudhuri reschedule the flight. But neither of the two flight tickets were booked from ATA's. As such reimbursement of 36,944 is irregular for the rescheduled flight .
04.	Suvobrata Roy Chowdhury; Asstt. Prof. Animation	Shri Suvobrata Roy Chowdhury performed to and fro journey from Itanagar to Kolkata on Hometown LTC during 25.11.2023 to 03.12.2023. During scrutiny of records, Audit found that Shri Suvobrata Roy Chowdhury had booked the ticket through Unauthorized Travel Agency. As such reimbursement of ₹10,550, was irregular.
05	Jhantu Dey; MTS	Shri Dey with his son performed to and fro journey from Kolkata to Srinagar via Delhi on LTC during 19.03.2023 to 29.03.2023. During scrutiny of records, Audit found that Shri Dey had booked the flight ticket from Delhi to Srinagar but the word LTC was not indicated in the ticket. As such reimbursement of ₹23,778, was irregular.
06	Shyamali Das; MTS	Shyamali Das performed to and fro journey from Kolkata to Srinagar via Delhi on LTC during 19.03.2023 to 29.03.2023. During scrutiny of records, Audit found that Shri Dey had booked the flight ticket while to and fro journey from Delhi to

		Srinagar but word LTC was not indicated in the ticket. As such reimbursement of ₹12,825, was irregular.
07	Sudarshan Pal; MTS	Shri Pal with his wife and two daughters performed to and fro journey from Kolkata to Srinagar via Delhi on LTC during 19.03.2023 to 29.03.2023. During scrutiny of records, Audit found that Shri Pal had booked the flight ticket regarding to and fro journey from Delhi to Srinagar, but he word LTC was not indicated in the ticket. As such reimbursement of ₹52,391 was irregular.
08	Prithwish Roy Chawdhury; Assistant	Shri Chawdhury with his wife and daughter performed to and fro journey from Kolkata to Srinagar via Delhi on LTC during 19.03.2023 to 29.03.2023. During scrutiny of records, Audit found that Shri Dey had booked the flight ticket regarding to and fro journey from Delhi to Srinagar, but the word LTC was not indicated in the ticket. As such reimbursement of ₹35,667, was irregular.

The above cases are illustrative only, not exhaustive. The Institute is requested to review other cases and take necessary action, under intimation to Audit.

Reply is awaited

Para 2.10:- Comments on accounts

Mismatch between capital/corpus fund and creation of capital assets (OBS-2266066)

Government of India, Ministry of Information & Broadcasting, New Delhi released Grant in Aid to Satayajit Ray Film & Television Institute Kolkata amounting to Rs. 18,00,00,000/- during the financial year 2024-25 for setting up of FTI, Arunachal Predesh and procurement of assets for smooth functioning of the Institute as detailed below-:

Date	Particular	Amount (Rs.)
18.04.2024	Creation of Capital Assets	115575000

23.12.2024	,,	33825000
28.01.2025	,,	30600000
Total		18,00,00,000

Audit noticed that during FY 2024-25 under Balance Sheet (Liability) and Schedule Corpus /Capital fund was increased (credited) by Rs 17,00,00,000 after refund of Rs one crore to the Ministry. However, fixed assets after creation of capital assets was not found to be debited (increased) by Rs 17 crore. Fixed asset under Schedule 8 shows addition of Rs 15,38,42,511 only towards creation of fixed assets for SRFTI and NRFTI together. Thus, there is mismatch between Corpus/Capital fund and creation of capital assets of ₹

. 1,61,57,480/- {Rs.17,00,00,000-Rs. 15,38,42,511). which need to be reconciled.

Reply is awaited.

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

Year of issue of IR	Part	Para No.	Para Heading	Money Value	Management reply	Audit Comments
19-20/106	IIB	2.10	Irregular appointment	---	The matter was placed before the Governing Council in its 67th meeting held on 20th April 2022. On consideration of the mater, 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. The designated committee has submitted its report to Governing Council (GC) and the same has been accepted by the GC. The GC advised the Director to keep the report confidential and take necessary action as per recommendations of the Committee. The direction of GC are being complied with.	Further development awaited, the Para stands.

2021-22	II(A)	2.1	“Expenditure incurred on building without ensuring title of the land”	5100 lakh	The doubtful expenditure as pointed out by Comptroller and Auditor General in their Audit Report for 2019-20 pertains to the value of the buildings constructed for the Film Wing. As per their observation the construction of the various building blocks valuing Rs. 51.00 crore on the land for which SRFTI does not have any legal right involved putting the huge investment on high risk. It may be pertinent to note that Govt. of West Bengal has allotted 39.36 acre for construction of the Institute but no registration or mutation of the Land has been done till date, but since proper documents for the expenditure of Rs. 51.00 crore on construction of the Buildings are available, the expenditure may not be classified as 'Doubtful Expenditure'. 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. Several 'reminder letters in this respect has also been sent seeking for an early settlement of the matter. As the Institute has now been granted the status Deemed to be University under Distinct Category it is proposed that the para may be dropped as it is an administrative issue and is under continuous persuasion with the Govt. of West Bengal.	, Review of the reply of the Institute revealed that though the legal title of land is yet to be transferred, buildings have been constructed and being used by the Institute after incurring expenditure of ₹51 crore. In view of above expenditure cannot be treated as doubtful expenditure but may be treated as expenditure incurred on building without ensuring title of the land. Hence, para stands with caption “Expenditure incurred on building without ensuring title of the land” The Para stands.

	II(B)	2.5	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 Asssistant Post	35.56 lakh	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 37th meeting held on 03.09.2008 for consideration of the issue and decision. GC on 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 of completing 240 days work in a calendar year. 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	The reply is not acceptable, as Casual Labour was engaged and continued for regular work without prior approval and without open tendering recruitment. The Para stands.

					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. Hence, the para may be dropped.	
		2.7	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.	15.58 lakh	In this regard it is stated that the Institute being an autonomous academic institute under the Ministry of Information & Broadcasting Govt. of India is 100% Grants-in aid body and follows all extant rules and regulation of Gol along with the pay structure followed by Gol. 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 Gol rules. 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 quarter allotted as a 'perquisite'.	Tax matter The Para stands.
		2.9	Non-deduction of Licence Fee	0.36 lakh	With effect from August 2021, deduction of license fee of Rs. 560/- per month in respect of Mrs. Rita Lee has been given effect.	Licence fee deduction was started only from August 2021.As arrears for the earlier period were not explained/recovered, The Para stands.
		2.12	Unadjusted Advances amounting to Rs. 3.5 crore.	305 lakh		No reply furnished, the Para stands.

2022-23	II(A)	2.1	Observation on appointment/promotion	0		No reply furnished, the Para stands.
	II(A)	2.1.1	Irregular appointment/promotion	0	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 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	The reply is not acceptable, as contractual appointments, pay revision and promotions were made without prior sanction and prescribed procedures. The Para stands.

					and the news broadcasting studio, 6 nos. of MTS are outsourced through agency. In view of the above factual position, the para may please be dropped. B. Unauthorised revision of pay scale All the cases have been settled. Hence the Para may be dropped. C. Irregular appointment/promotion to under-qualified persons. The issue was placed before the Governing Council in its 67th meeting held on 20th April 2022. The Governing Council decided to form a sub - committee to look into and review the issue. Accordingly the designated Committee has submitted its report to Governing Council (GC) and the same has been accepted by the GC. The GC advised the Director to keep the report confidential and take necessary action as per recommendations of the Committee. The direction of GC are being processed for necessary compliance.D. Appointment against SIU Report. It has already been clarified to the Audit that the work study for an autonomous body, as per the GOI order, 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.		

					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. There were only 4 posts of LDC which itself is 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 & 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. Considering the above circumstances the para may please be dropped.		

	II(A)	2.1.2	Irregularity with respect to Recruitment Rules and Observation thereon	0	A. Recruitment Rules The SRFTI is the second Film & Television Institute under the Government; the first one being the Film & 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 knowledge and approval of the Ministry of I&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. Hence para may please be dropped. B. Qualifications did not match with Recruitment Rules. As has already been pointed out, the issue was placed before the Governing Council in its 67th meeting held on 20th April 2022. The	The reply is not acceptable, as adoption/amendment of Recruitment Rules without prior approval of the Ministry, appointments made not conforming to prescribed qualifications/age limits, overlapping of studentship with service, and promotions against direct recruitment posts constitute procedural irregularities. Subsequent GC decisions, committee reports kept confidential, and post-facto relaxations do not cure the lapses. The Para stands.	

					Governing Council decided to form a sub - committee to look into and review the issue. Accordingly the designated Committee has submitted its report to Governing Council (GC) and the same has been accepted by the GC. The GC advised the Director to keep the report confidential and take necessary action as per recommendations of the Committee. The direction of GC are being processed for necessary compliance. Hence the para may please be dropped. C. Overlapping of studentship period and working years: As decided by the Governing Council in its 67th meeting held on 20th April 2022 a sub – committee was formed to look into and review the issue. Accordingly the designated Committee has submitted its report to Governing Council (GC) and the same has been accepted by the GC. The GC advised the Director to keep the report confidential and take necessary action as per recommendations of the Committee. The direction of GC are being processed for necessary compliance. Hence the para may please be dropped. D.Recruitment of over-aged candidate: The designated committee set up for the purpose submitted its report. The Governing Council while accepting the report advised the Director to keep the report confidential and take necessary action as per recommendations of the Committee. The direction of GC are being		

					complied with. E. Promotion to the post earmarked for direct recruitment : A. Recruitment Rules The SRFTI is the second Film & Television Institute under the Government; the first one being the Film & 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 knowledge and approval of the Ministry of I&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. Hence para may please be dropped. B. Qualifications did not match with Recruitment Rules. As has already been pointed out, the issue was placed before the Governing Council in its 67th meeting held on 20th April 2022. The Governing Council decided to form a sub - committee to look into and review the issue. Accordingly the designated Committee has submitted its report to Governing Council (GC) and the same has been accepted by the GC. The GC advised the Director to keep the report confidential and take necessary action as per recommendations of the Committee. The direction of GC are being processed for necessary compliance.		

					Hence the para may please be dropped. C. Overlapping of studentship period and working years: As decided by the Governing Council in its 67th meeting held on 20th April 2022 a sub – committee was formed to look into and review the issue. Accordingly the designated Committee has submitted its report to Governing Council (GC) and the same has been accepted by the GC. The GC advised the Director to keep the report confidential and take necessary action as per recommendations of the Committee. The direction of GC are being processed for necessary compliance. Hence the para may please be dropped. D.Recruitment of over-aged candidate: The designated committee set up for the purpose submitted its report. The Governing Council while accepting the report advised the Director to keep the report confidential and take necessary action as per recommendations of the Committee. The direction of GC are being complied with. E. Promotion to the post earmarked for direct recruitment : The observation of Audit on appointment of Asstt. Prof. (Production Methodology) has already been explained to the GC in detail. The GC accepted the explanation and the same was sent to the Ministry for approval, as desired by the Audit.		

					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. 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. Keeping in view of the provision in Service By-laws the case was put up in 67th Governing Council meeting 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&B being the Chairman of GC formed a subcommittee. The said subcommittee examined the case and has submitted the report to the Ministry. Hence the Para may please be dropped.		
	II(B)	2.6	Unadjustable Academic Advances amounting to Rs. 30,960/-	0	The amount of Rs. 30,960/- has been adjusted. Please see **Annexure – A**.	Action has been taken. Hence, the Para is settled.	
	II(B)	2.7	Short payment of minimum wages to Contractual staff for Rs. 37,650/-	0	The manpower agencies have completed their tender tenure and is no more associated with SRFTI, therefore, no more financial transaction is possible as on date. Hence, the para may be dropped.	In view of the reply, the para is settled.	
	II(B)	2.8	Excess reimbursement of TA bill for Rs. 2759/-	0	Recovered vide MR No. 704 dated 29.11.24 and J/1968 dated 29.11.24.	In view of reply, the para is settled.	

	II(B)	2.9	Inordinate delay in execution of works	0	Matter communicated to CPWD for taking proactive action.	The completion report from the CPWD will be required for settlement. The Para stands.	
	II(B)	2.10	Movable assets not found lying with various departments	0	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. 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.	In view of reply, the Para is settled.	
	II(B)	2.11	Non-maintenance of dept wise asset register	0	Due to paucity of manpower as well as fewer number of assets at departments, it is convenient to maintain centralized Asset Registrar in the Institute which is being maintained since inception and verified by Internal Auditors on yearly basis. Hence, the para may be dropped	In view of the reply, the Para is settled.	
2023-24	II(B)	2.1	Outstanding dues of various fees from students	0	Recovery of outstanding fees is an ongoing process and all out efforts are made by the Institute so that receivables are at least brought down to a minimum, if not completely recovered.	Para has ben updated in the IR. In view of reply, the is settled in this IR..	
	II(B)	2.2	Short-deduction of Income Tax (TDS) amounting to Rs. 20.16 lakh.	20.16 lakh	The employees have retired and there is no more chance for recovery. Hence, the para may be dropped.	In view of the Ministry of Finance enhancing the limit for taxation in respect of leave encashment up to ₹25 lakh, the para will not be pursued further,	

	II(B)	2.3	Non-recovery of late fees with respect to issuance of Library Books, amounting to Rs. 11.68 lakh.	11.68	The issue of late fees is a cumulative figure of 21 years. Nevertheless, the Institute is looking into the matter since most of the defaulters have either retired or deceased. A clearer picture would emerge on closer scrutiny.	Further Development awaited. The Para stands.	
	II(B)	2.4	Extension of appointment of Contract Employee in violation of GoI's instruction	0	Shri Ranjan Prasad Bhagat engagement in the post of Consultant (Finance & Accounts) has been done away with it w.e.f. February 2024. Please see **Annexure - B**. Hence, the para may be dropped.	In view of the reply, the Para stands.	
	II(B)	2.5	Non-deduction of Income Tax of 8.15 lakh on employer Contribution to National Pension System	8.15	Noted for future reference.	Further compliance needs to be verified in next Audit, Para stands.	
	II(B)	2.6	Non-deduction of House Rent Allowance and License Fee of Rs 313180	3.13	Shri Subho Mukherjee was appointed as Campus Caretaker and Hostel Warden. The post being residential, he had to be provided as per FRSR Rule. Further as he was a contractual employee, he did not receive any component of House Rent Allowance. In view of the above no deduction of in House Rent and License Fee need to be made. Hence the para may be dropped. Please see **Annexure – C**.	Further development awaited, the Para stands.	
	II(B)	2.7	Inadmissible expenditure of Rs.	0.54	Since we are being classified as Deemed to be University under Distinct Category and do not come under Central or State Government directly as per Policy of Insurance under the Public Liability Insurance	In view of the reply, the Para may be treated as settled.	

			54283 towards insurance of vehicles		Act, 1991. Please see attachment for your ready reference. Therefore, the expenditure already incurred may be treated as admissible and it may also be noted that no further payment towards renewal of insurance will be made in future. Hence, the para may be dropped.		
	II(B)	2.8	Observation on LTC amounting to Rs. 26223	0.26	Intimation letter will be sent to the respective employee to refund the amount immediately.	Further development awaited, the Para stands.	
	II(B)	2.9	Irregular disbursement of Special Allowance amounting to Rs. 40773	0.41	Disbursement of special allowance has been discontinued w.e.f. November 2024. Please see **Annexure – D**.	Recovery is still awaited. Para stands.	

PART-IV (Best Practice)

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
01.	Himansu Sekhar Khatua,	04.08.2022 to 31.03.2024
02	Samiran Dutta, Vice-Chancellor	01.04.2024 to till date

The following officer(s) held the charge of the Drawing & Disbursing officer during the Audit Period.

Sl No.	Name & Designation	Period
1	Shri Santanu Basu Mallick	01.04.2023 to till date

We acknowledge the cooperation extended by the aforementioned authorities like Pro Vice-Chancellor, Dy. Registrar and other officials of the Satyajit Ray Film and Television Institute, Kolkata-700094 during the course of the audit.

Disclaimer

The Inspection Report has been prepared on the basis of the information furnished and made available by Satyajit Ray Film and Television Institute, Kolkata-700094. *The Office of the Director General of Audit (C), Kolkata disclaims any responsibility on any non/misinformation on the part of the audited entity.*

Kaushik Dm 20/1/26

Dy. Director (Inspection)

Office of the Director General of Audit (Central), Kolkata