

महानिदेशक लेखापरीक्षा (केन्द्रीय) का कार्यालय,
सी - 25, ऑडिट भवन, बांद्रा-कुर्ली संकुल
आयकर भवन के पीछे बांद्रा (पूर्व)
मुंबई: 400 051

सां. डी.जी.ए.सी./सी.एंड.एबी./घाज VIII/FTII

No. DGA(C)/C&AB/Ch

दिनांक:

श्रीमान,

Director

Indian Film and Television
Institute of India
Law College Road,
Deccan, Pune - 411 004

विषय: Inspection Report

गोपनीय,

मैं आपके कार्यालय के वर्ष 1-12-2015 to 31-7-2017 के लेखे और
अभिलेखों से संबंधित निरीक्षण रिपोर्ट इसके साथ सूचनार्थ और आवश्यक कार्यवाही हेतु संलग्न
कर रहा हूँ।

कृपया पायती भेजें।

भवदीय,

Sd/-

वरिष्ठ लेखापरीक्षा अधिकारी/सी एंड एबी

संलग्नक: यथोपरि।

सां. डी.जी.ए.सी./सी.एंड.एबी./घाज 11054

दिनांक: 6/10/17

प्रतिलिपि सूचनार्थ अवेधित:-

1. सचिव, भारत सरकार

सूचना एवं प्रसारण मंत्रालय,
शास्त्री भवन, गैर दिवली - 110001

2. महानिदेशक, लेखापरीक्षा
केन्द्रीय व्यय इन्स्पेक्टर,
डी.जी.ए.सी. शास्त्री भवन,
गैर दिवली - 110001

Sd/-

वरिष्ठ लेखापरीक्षा अधिकारी/सी एंड एबी

Inspection Report on the Accounts and Records, maintained by Film and Television Institute of India, Pune for the period from 01.12.2015 to 31.07.2017.

Part-I-A: Introduction

The Film Institute of India was set up by the Government of India in 1960 under the Ministry of Information & Broadcasting. Following the addition of Television Wing in 1974, the Institute was re-designated as Film and Television Institute of India (FTII). The Institute became a Society in October, 1974 under the Registration of Societies Act, 1860. The Society consists of eminent personalities connected with Film, Television, Communication, Culture, Alumni of Institute and Ex-Officio Government Members. The Institute is governed by a Governing Council (GC), headed by a Chairman who is an eminent person from the fields of cinema, television and the arts. The academic policies and plans of the Institute are formulated by the Academic Council (AC). The matters involving finance are controlled by the Standing Finance Committee (SFC).

The Major objectives of FTII are to:-

- i) Develop suitable patterns of teaching so as to establish high standards of film and television education in India;
- ii) Establish trained man-power for growing needs of the film industry and television organization in India;
- iii) Prescribe courses and curricula for under-graduate and post-graduate studies;
- iv) Institute and appoint persons to professorship, readership, lectureship and post of the description in accordance with the rules and bye-lays of the Institute.

The Director is the executive head of the FTII. He is assisted by the Deans in academic matters and by the Registrar in administrative and financial matters.

A test check of the accounts and records maintained by the office of the Film And Television Institute of India Pune for the period 01.12.2015 to 31.07.2017 was conducted locally from 28/08/2017 to 08/09/2017 under section 14(1) of CAG's DPC Act 1971.

Following officials held the charge of Director of the Film and Television Institute of India, Pune during the period covered by audit.

Sl.No.	Name of the Directors	Period From	To
1	Shri Prashant Pathrabe, Director	01.12.2015	02.05.2017
2	Shri Bhupendra Kaintholiya, Director	03.05.2016	Till date

The Receipts and Expenditures for the last three financial years are as follows:

(Rs. in lakh)

Financial year	Grant Received		Expenditure		Receipts
	Plan	Non-plan	Plan	Non-plan	
2014-15	1900	2044	1900	2291.59	247.59
2015-16	1750	2158	1750	2429.10	271.10
2016-17	1900	2354	1900	2427.61	150.00

Part-I-B: Outstanding Paras from previous Audit Reports

Para-6(2012-13): Irregular indents of Stores and purchase procedure

Rule 103 of GFR stipulate that purchases should be made in most economical manner in accordance with the definite requirements of the purchase service; stores should be purchased in small quantities. Periodical indents should be prepared and as many articles as possible obtained by means of such indents, At the same time care should be taken not to purchase store much in advance of actual requirements. In the light of the above rule following irregularities have been noticed:

1. Indents are not routed through stores for ascertaining the stock position.

Annual requirement of raw stock with reference to diploma films and other projects can be worked out and order placed for the total quantity and a delivery schedule be given to the supplier. This may save on the cost due to bulk quantity purchase.

It is also noticed that no consumption report of raw stock is maintained to ascertain the wastage etc.

2. It is also necessary to maintain a log book in respect of machinery to keep a watch on the usage and annual maintenance of the machinery. It may please be stated if such log books are maintained by FTII.

In respect of purchase indent it was stated by the dept. that the same will be routed through store keeper henceforth.

The purchase indent and maintenance of raw stock consumption report and log book of machinery will be maintained henceforth.

During previous audit Institute ^{replied} that point is noted for compliance and steps are taken to maintain raw stock accounts.

In current audit department stated that the objection has been closed vide letter No. DGA(C)/C&AB/C/Ch/63 dated 12.04.2017. However, on examination it is found that the objection has to be closed subject to next audit verification.

On examination it is found that section wise inventory registers are not shown to audit (except Editing Dept).

Final compliance awaited.

Para-3(2013-14): Improper maintenance of contributory provident fund leading to less credit of interest in subscriber's account and loss in fund account made good from institute's fund.

A) FTIL maintains contributory provident fund of its employees. The Provident commissioner fund origination grants exemption to maintain provident fund by the organization themselves on the condition that, trustee of such contributory fund shall pay interest not less than the interest paid by the provident fund origination.

Further it is seen from the agenda no 9 of the 127th meeting of the governing council that governing council is changing the rate of interest payable to subscriber as desired without considering the statutory provisions. In this connection Section 17 of the Employees Provident Funds and miscellaneous provisions act, 1952 may please be referred.

B) FTIL, Pune is paying interest on fund applicable to Government department, Govt. contributory fund, whereas rate of interest due is equal to or more than interest paid by the Employees Provident Fund Organization. But it should be ensured that fund is properly invested so as to pay all dues from its earning and there should not be any loss of contributor money.

It is seen from the certified balance sheet of the contributory provident fund maintained for the year 2011-12, 2012-13, 2013-14 that fund is incurring loss and unable to pay interest from its own earnings, due to incorrect rate applied for payment of interest to subscribers viz. instead of applying EPFO rate of interest institute has applied Government rate of interest on the balance and subscription received (in case of employee's subscription only) non-prudent investment policy.

C) On scrutiny of CPF account maintained by the trustee of the fund, it is seen that in case of contribution received from employer in the subscriber's account, interest at prescribed rate has not been calculated and paid during the year in which subscription has been received. Due to non-payment of interest on subscription in the in which it is received, the subscriber is deprived of its due legal amount of interest and it has effect is carried forward for years. Amount of institute contribution paid in subscriber's account on which interest has not been during last five year is as under.

(Amount in Rs)			
Year	Institute's contribution	Rate of interest	Amount of interest
	(Taken from balance sheet of institute)	(To be obtained.)	(To be calculated)
2009-10	-----		
2010-11	7287653		
2011-12	6189246		
2012-13	2963978		
2013-14	3872595		

D) It was also seen that in all cases trustee has paid different rate of interest on opening balance and subscription during the year. This being incorrect method as rate interest is declared for full year which applies to opening balance as well as subscription received during the year. Revenue received by the Institute are meant for day to day activity and development of the origination and not for the funding the contributory fund maintained by the trustees. Institute has paid Rs.2009996/- to the contributory fund to make up the loss in the fund. Irregular approval to transfer from institute fund to contributory fund by the governing body and payment made to fund is brought to notice.

The above points have not been raised by the IAD/Chartered account certifying the account. Above mentioned points may please be verified and confirmed. In case less payment made to subscriber, the same may be calculated after applying correct rate, method of calculation for all previous years under intimation to audit. Certified accounts of the fund may need to be revised and excess expenditure over income may increase substantially.

On pointing the above facts institute replied that FTII has been following the rules since last 32 years it may also be noted that at no point during last 32 years CAG/Statutory auditors for fund as well as auditors of Ministry have brought this observation on the CPF Trust and further stated that the matter would be placed before GC for consideration of the amendments, If approved the same will be submitted to the designed authorities for approval before incorporating the same in the FTII CPF Regulations.

Institute stated that the transfer of Rs.20.10 lakh was done as per powers conferred on GC/SFC and it was a one time occurrence. It was also stated that the matter would be placed before the Governing Council for consideration of amendments.(Current Audit for PE 11/2015).

In current audit department stated that A) In the SFC meeting held on 30.1.2014 it was resolved to revert back to the original provisions of Rule no. 15 which are as follows :-
(Minutes attached)

Rate of interest shall not be linked up with the Government rate of interest and

instead it will be determined on the basis of actual earnings less the operational expenses. A minimum of Rs. 25,000/- shall be kept in tact to serve as buffer for wide fluctuations in earnings.

Copy of Agenda and Minutes is enclosed.

Accordingly the rate of interest is changing every year and not as per the desire of trustee members.

B) Rate of interest is not linked up with the Government rate of interest and instead it is determined on the basis of actual earnings less the operational expenses. Hence from the year 2013-14 there is no loss, though the interest rate is varied.

C) Previously the institute's contribution was credited to subscriber account on the 31st March, of every year as per rule no. 14 FTII CPF Rules. Hence the question of payment of interest for the entire year did not arise. However Institute's Contribution is credited to account every month now and hence the interest on institute's Contribution is being paid for the month in which it is credited.

D) In respect of irregular transfer of Rs. 20,09,996/- from Institute fund to contributory fund, it is stated that G.C. in its meeting dated 08.11.2016 approved that C.P.F. Trust will pay full amount to FTII as early as possible. The amount would be recouped within two years.

Accordingly, an amount Rs. 10.00 lakh has been repaid by FTII CPF Trust to FTII on 14.03.2017 an amount of Rs. 10,09,996/- will be repaid in this F. Y. i.e. 2017-18.

In view of the reply the entire amount has not yet been repaid, we may await final reply.

PART-II-A-:

Para-1-(2015-16): Irregular admission process.

No admissions were conducted for the flagship diploma courses in academic years 2010-11 and 2014-15. In-fact, in 2014-15, admissions were conducted only for the one year certificate courses. This resulted in under utilisation of the available resources. Forgoing the admission process in an academic year defeats the purpose of setting up of such a prime institute in addition to extinguishing the hopes and academic dreams of a large number of aspiring candidates all over India. This also resulted in potential revenue loss to the extent of **Rs.3.27**

crores in the form of non realisation of tuition fees from candidates who otherwise would have been admitted.

(Annexure 'A')

In Current audit, department stated that In the year 2010, there were back logs due to a series of reasons described above. As such, admissions were held up during academic year 2010-11.

Further, there was unrest and students strike from more than 4 months in the year 2015. Due to this no academic activities could be undertaken in the year 2015. Hence admissions were held up for the year 2015.

Due to non clearance of backlogs and unrest in campus in 2015, admissions were held up during academic year 2010-11, 2014-15 respectively.

A number of steps are being taken at academic and administrative level to ensure that the problem of backlogs is resolved.

Academic Level:

New Syllabus

A new Syllabus (Credit Based semester system) introduced from 2016 batch onwards has been timed with ten students in each stream as that means 250 minutes of production of Diploma Films and 100 minutes of Dialogue Films, which together is more than three feature films produced in a single year, besides internal exercises and allied activities.

Day to Day Monitoring

Internally, day-by-day monitoring of each student project has been introduced so that delays/problems can be caught and dealt with earlier than what was happening earlier. It is hoped that these systems will help us to put all Student Projects on schedule.

Administrative level

Infrastructure support to Production Schedules

FTII has the infrastructure to handle **three shootings at a time** in terms of Art Direction

(the set design or location design people) where units consist of a Set supervisor, carpenters, painters and their assistants, who work under an Art Director. Typically, these units are deployed for **Final Year projects, Second Year projects and Camera & Art Direction Practical exercises**. Due to this deployment pattern, traditionally, the Final Year Diploma Projects projects were done one-by-one. This year, we have deployed **two additional units** for this so that not one but **two Final Year projects** can be done together, along with the **Second Year Projects and the Camera and Art Direction Practical Classes**.

Lighting Crews

More Lighting Crews are being deployed, so that at any given time we have adequate manpower available for all projects. This is being complemented by additional lighting equipment (both by purchase and rentals).

Regular Admissions

Regular admissions have been completed for 2016 and the 2017 batches of students through an All India level entrance examination

The para is included in TBA for the year 2016-17. Headquarters instructions awaited.

Para-2 (2015-16): Non Completion of courses in time.

Students not completing their respective courses within the prescribed time schedule have been observed as a perennial lacuna in FTII. 50, 48, 56 & 22 students of various courses have been treated still as “on roll” and continuing their studies even after their prescribed periods are over as on 30.11.2015. Apparently, the institute has not fixed any maximum period in which the students who get admitted had to complete their courses failing which they would be removed from the roll and for further pursuance of the course, they would have to seek re-admission/de-novo registration paying additional fees. As such an amount of **Rs. 1.43 crore** was recoverable from such students as additional tuition fees for pursuing the courses beyond the

stipulated completion date. The amount recoverable would be much higher if the students who had delayed their course but has already completed the course as 30.11.2015.

(Annexure 'B')

In Current audit Institute replied that the first point to be clarified is that the delays being referred to at FTII relate primarily to the Film Wing and the Three Year Specialisation Courses. There are no delays in the One Year Courses being run in the TV Wing nor in the One Year (Screenplay Writing Course) and Two Year Course (Art Direction and Production Design) of the Film Wing.

- Delay in completion of courses at FTII was a matter of concern for more than two decades. One reason cascaded into another reason over last many years and created complex web of circumstances which manifested itself in the form of emergence of so called backlogs. In fact there were years when no admissions took place. The commencement of new academic session in Film Wing took place in 2016 only after “zero years” in 2014 and 2015.**
- However, this problem of backlogs became more serious for factors emerging during the period 2006 to 2011. During this period admissions for increased number of students were continued to be held without a parallel planning at the level of infrastructure or the level of human resources.**
- One of the major causes in delays was the use of 'film'**
- as the shooting medium for student projects. The use of 'film' meant relying on agencies outside FTII to both process the raw film and make final release copies of the Diploma Films. This in turn meant delays and period of waiting without any control over the time-line of work. Due to the commitments made to students upon joining, the use of 'film' had to be continued this Academic Year (July 2016-July 2017).**

The syllabus of FTII and the infrastructure of the institution was not geared to handle more than 10 to 12 students per discipline per year. This number of students was increased to 16 for few years . This lead to a situation where the students in second year were not able to complete their projects in time as they had to be done in a queue.

The current administration has changed the shooting medium to use 'digital' filmmaking, for which FTII is fully equipped and capable of controlling the time-line of work. This is expected to put the production of Student Projects back on schedule and eliminate delays from the time-line.

A New syllabus based on credit system has been introduced from 2016 onwards. From 2016 onwards, batches of all courses are therefore expected to complete on time.

The new syllabus which is learner-centric, has semester system and modular structure. Continuous evaluation, choice-based credit system and electives are some of the components of the syllabus. This syllabus is at par with Masters' Degree programme of a reputed University/Institute. UGC has issued guidelines that all the institutes of higher learning should incorporate choice-based credit system. Instead of one year curriculum, six months curriculum is given in the revised syllabus.

Three-year course consists of 6 semesters of 20 weeks each. At the end of every module, faculty gives detailed qualitative assessment of the students. Students performance is monitored by an internal committee and 75% attendance is compulsory.

An academic office under the supervision of Academic Coordinator, has been created who reports to Dean (Films). Academic Coordinator provides crucial academic guidance about teaching methodology, assessment and feedback system.

Currently for 2016 batch, all courses are running on schedule. Admission process for 2017 batch of students has been concluded and they are joining in first week of August.

Students overstaying even after course completion were served eviction notices. Those who did not vacate were forcibly removed. The institute now follows a zero-tolerance policy towards freeloaders.

There are currently four batches of Three Year Courses on campus: Batch of 2011, Batch of 2012, Batch of 2013 and Batch of 2016. The 2016 batch will pass out in 2019. The details of students of 2011, 2012 & 2013 batches are attached as annexure.

The para is included in TBA for the year 2016-17. Headquarters instructions awaited.

Para-3(2015-16): Abrupt reduction in Tuition Fees for some courses.

The institute in 2012 reduced the Tuition fees being charged for the 1 year certificate courses and for the 2 years Acting & Art Direction Courses. The reduction ranged from 134.16 to 382.09 percent. In a scenario where the cost of higher and specialized education had skyrocketed, such a drastic and abrupt reduction in tuition fees is not comprehensible. The loss of revenue in the form of less charge of tuition fees for the year 2012 itself worked out to Rs. 77.31 lakh.

It may also be mentioned that the fees for the 3 year Diploma Courses offered by FTII are substantially lesser when compared to that charged by Whistling Woods International School of Film making, Mumbai. The latter which runs their courses in collaboration with the Tata Institute of Social Sciences, an autonomous body under Government of India, charges fees varying from Rs. 17 lakh to Rs. 19 lakh for 3 years for the 2015 program, whereas the amount charged by FTII would be around Rs. 1.32 lakh approx (@ Rs.44,000 p.a. * 3 years) for the same period. The logic for fixing such low tuition fees at FTII requires justification.

(Annexure 'C')

In current audit department stated that In 64th Academic Council meeting held on 09.12.2011, it was proposed to hike Tuition fees of all courses @ 10% p.a. from 2010. However in the year 2011-12, the then Governing Council on recommendations of Academic Council lowered the fees by almost as much as 70% and uniform fees of Rs. 33,000/- was implemented.

The fees has been increased by 10% p.a. taking 2010 as base year. Now the fees are as follows:-

Sr. No	Name of the Course	Tuition Fees (Per annum) including hostel rent, deposits and other charges (in Rupees)
		Existing
1	Three year PG Diploma in Film & Television (four specializations)	97,788/- (each course)
2	Two year PG Diploma in Acting	97,788/-

3	Two year PG Diploma in Art Direction and Production Design	97,788 /-
4	One year Post Graduate Certificate Course in Television(four Specialisation	97,788/- (each Course)
5	One year Post Graduate Certificate Course in Screenplay writing	97,788/-

As a policy, for all short courses, cost of providing specialised education is taken into account before finalizing the fee structure. For instance, the course Fees for the recently started "Writing for Television Fiction" short course is Rs 90,000/- per participant. The duration of the course is 5 months.

The para is included in TBA for the year 2016-17. Headquarters instructions awaited.
Para-4 (2015-16): Avoidable expenditure on paying service tax.

The Govt. of India Ministry of finance, department of Revenue vide Notification No. 25/2012-service Tax, New Delhi dated 20.06.2012, exempted the Service provided to or by an educational institution in respect of education by way of auxiliary educational services from the levy of service tax. As per para 2 (f) of the above notification, "auxiliary educational services" means any services relating to imparting any skill, knowledge, education or development of course contents or any other knowledge-enhancement activity, whether for the students or the faculty, or any other services which educational institutions ordinarily carry out themselves but may obtain as outsourced services from any other person, including services relating to admission to such institution, conduct of examination, catering for the students under any mid day meals scheme sponsored by government, or transportation of students, faculty or staff of such institution.

During the scrutiny of records it has been noticed that FTII, Pune avails various services from M/s. Group -5 Security, Pune, M/s. DM Enterprises, Pune, M/s. Radiant Guards Services Pvt.Ltd., Pune & M/s. Sigma Human Resources(India) Pvt Ltd, Pune. It has been also noticed from Invoices that a total amount of Rs. 68,22,245.83/- by way of service tax was paid to above service providers for the period 2012-13, 2013-14 & 2014-15.

However, FTII, Pune being a service provider by way of auxiliary educational services was exempted from the levy of service tax as per the provisions of the above notification quoted above. As such payment of service tax in respect of the above services which were provided to the FTII resulted in avoidable expenditure to extent of 68.22 lakh.
 (Annexure 'D')

In current audit department stated that As per the Govt. of India, Ministry of Finance, Department of Revenue vide Notification No. 25/2012(1) Service Tax New Delhi dated 20.06.2012 vide Para 2(f) (Flag 'B') has exempted the Service provided to or by an educational institution in respect of education by way of auxiliary education services from the levy of service tax.

After pointing out by audit, officials of FTII personally visited office of the Central Board of Excise and Customs and got clarification as to how the Institute will be benefited by exemption in service tax. It was clarified by the office of Central Board of Excise and Customs that the FTII being an educational institution the service tax on auxiliary services provided to or by FTII are not payable by FTII.

Accordingly all the concerned service providers are instructed not to include service tax. Service Tax on auxiliary services provided to institute is not being paid since July 2016.

The para is included in TBA for the year 2016-17. Headquarters instructions awaited.

Para-5(2015-16): Non recovery of penal charges as per students hand books from students overstaying in the Hostels.

As per the notes below para 10 of the Students Hand Book, a student has to leave the hostel room and campus after the academic tenure of his selected course is over. No overstayal would be permitted unless and until approved by the Registrar and the Director on payment of Rs. 500/- per day in advance. In the above cases of overstayals, it is not known whether any permission as stated above has been taken in each case. The amount of penal charges recoverable as above worked out to a total of Rs. 56.01 lakh in the case of 11 students of TV Hostel. The amount recoverable from such students in the case of other hostels could not be worked out as the requisitioned records were not made available by the respective Hostels and Tutorial Section of the institute.

(Annexure 'E')

In current audit department stated that there is no overstaying in respect of T.V. wing students. An amount of Rs. 42000/- (without penal interest) has been recovered in r/o Film Wing students. Demand notices have been issued to students for further recovery.

The para is included in TBA for the year 2016-17. Headquarters instructions awaited.
Para-6(2015-16) : Outstanding Tuition Fees and Hostel Fees.

Several cases were reported wherein the students have not paid the required tuition fees in spite of being in the roll of the institute and pursuing various stages of different courses. It is

reported by the institute that an amount of **Rs. 32.24 lakh** was still outstanding from students of 2011 batch onwards. The administration has been helpless in persuading and forcing the students to pay the fees thereby revealing the incapability of the administration to instill discipline in the campus. The reasons for not removing them from the roll of the institute as would have been the normal procedure in any other educational institution were not disclosed by the FTII. Whether any amount is outstanding on account of Hostel Fees is not replied by the FTII.

In current audit department stated that out of Rs. 32.24 lakh outstanding Tution fees recovery of Rs. 27.74 lakh has been made. As on today an amount of Rs. 4.5 lakh is outstanding towards Tution fees. Out of Rs. 3.68 lakh an amount of Rs. 1.97 lakh has been recovered. As on today an amount of Rs. 1.71 lakh is outstanding towards Hostel fees. Demand notices have been issued to students for further recovery.

Out of 10 students who didn't pay fees, 05 were given extension upto 31st March on their request, whereas names of remaining 05 students have been struck off the rolls. Hostel rent and other charges of these 05 students for the period would be recovered from their various deposits to the extent possible.

The para is included in TBA for the year 2016-17. Headquarters instructions awaited.

Para-7(2015-16): Non recovery of Hostel Fees from students overstaying in institute hostels.

The possibility of the above students staying in the institute Hostels or partaking the Hostel facilities is not ruled out as the statutory auditor in their report for the year ended 31.03.2014 stated such a possibility. Any additional Hostel fees recoverable from such students could not be worked out except in the case of TV Hostel as the details called for in respect of such possible cases was not made available neither by the Tutorial Section nor by the remaining hostels. The Hostel authorities of the institute did not provide the paper work in respect of admission into and vacation out of Hostel accommodation though requisitioned by audit. Neither the Hostel authorities nor the tutorial section were able to provide student wise details of Hostel fees recoverable for the period of overstayal beyond the prescribed duration of the courses from those students who had been permitted by the institute to be in the 'roll' even after the normal duration of the course except in the case of TV Hostel as stated above. The amount recoverable in respect of 11 students who had either overstayed or still overstaying in the TV Hostel worked to Rs. 3.68 lakh. As such amount recoverable would be substantial if the

occupation details for all the Hostels and those students who overstayed but already vacated are considered.

(Annexure 'F')

In current audit department stated that as stated in para 5 above, there is no overstaying in respect of T.V. wing students. As of now an amount of Rs. 61500 only is to be recovered from students. Demand notices have been issued to students for further recovery.

The para is included in TBA for the year 2016-17. Headquarters instructions awaited.

Para-8(2015-16): Loss of Rs.3.93 lakh due to thefts and missing items.

It was reported by the institute that a Canon 5D Mark III Camera with its body, battery and L series EF70-300 lens, costing Rs. 3.61 lakh got disappeared from the TV camera department on 18.10.2014.

However the institute lodged an FIR with the police only on 17.11.2014, after a gap of one month. The delay in registering the FIR was attributed to the 'students' absence on Diwali vacations, preliminary enquiry with the students and official deliberations. All these reasons are not tenable as the equipments were costly and of proprietary nature and the FIR should have been filed immediately. The delay in even filing a preliminary complaint with the police reveals lethargy and laxity on the part of the institute administration.

Further, the TV Sound department also lost two items namely, One Sennheiser Bodypack Transmitter SK 500G2 A with ME-105 Lapel Mic Capsule costing Rs.0.45 lakh and One Sennheiser EK 500G2 A Bodypack Receiver costing Rs.0.31 lakh in September 2011 and April 2014 respectively. The items were lost by some students of 2010 batch and 2013 batch during their exercises. No FIRs were filed in both these cases. In the former case it was stated by the institute that the lost items were replaced by the concerned students. The records of replacements and certification of genuineness and suitability of the replaced items by the TV Sound department were not furnished. In the latter case the students were allowed to get the amount of loss deducted from their respective security deposits. This is not acceptable as the security deposit charged from the students was supposed to be kept intact till the completion of the whole course and also because it is only Rs.10,000/- which is not sufficient to compensate the loss.

The latest position in the police investigation was not furnished by the institute though requisition by the audit. The lapse in security arrangements and administrative supervision resulted in loss of Rs. 3.93 lakh.

In current audit department stated that 1. The theft case of Canon Camera (5D Mark- III) is registered with the police and the matter is under investigation. The 2nd FIR was done as 1st FIR case was closed by police mentioning nothing doubtful found in their preliminary enquiry. However the matter will now be re examined. 2) The cost of lost Sennheiser Transmitter and Receiver by the students has already been recovered from the students as per norms. The equipments were issued in the name of particular students and so no FIR was lodged.

The para is included in TBA for the year 2016-17. Headquarters instructions awaited.
Para-9(2015-16): Working of Library.

Library Rules and Regulations were yet to be ratified by the Governing Council of the Institute. During 2010-11 to 2013-14, 1527 number of books were purchased at a cost of Rs. 8.86 lakhs. Generally, the books to be purchased are identified through recommendations received from the users. No books purchased was apparently done during 2014-15.

Physical verification of items conducted during 2010-11 to 2014-15 revealed that 71 number of books costing Rs. 0.38 lakh issued to 69 students were found not returned from the library. The members involved spanned from 2002 batch to 2013 batch. As per the library rules the books issued to students should be returned within 15 days failing which no further books will be issued to them. The records showed that in many cases this rule was flouted by the library administration for example Shri Sahil Bharadwaj, Cinematography 2009 batch student who did not returned the book 'Ways of Seeing' the due date which was 28.05.2010, was issued two more books on 20.02.2014. Further no rules are framed to fix the number of years a student will be allowed to use the library facilities. The records showed that the students at their own sweet will get the books issued in their name even though their tenure in the course admitted was over by a long time. It is also seen that the list of books not returned included 16 rare books whose prints might be not available presently in the market. So there is every possibility that these books lost for ever to the institute. On discussion with the Librarian and Dy. Librarian it was verbally informed that the blocking of students who had not returned the books was enforced only recently after the partial automation of the library management.

Also, physical verification in July 2014 revealed 129 books costing 0.27 lakh could not be traced. The physical verification report dated 20.09.2014, inter alia, says thus: 'It is essential to provide a gate attendant at the entrance of the library to check the books taken away by the readers as the library is following an open access system. This arrangement is necessary'. This shows that any fraud on the part of the library members, vis- a- vis the disappearance of books cannot be ruled out.

The above factual position revealed failure on the part of the institute administration to force the students to return the books issued to them. There was also no will and means on the authorities to enforce discipline and to recover compensation from the students for the lost books. Further, not restricting the usage of the library to the prescribed period of the course for which a student is admitted is a contributing factor to the failure. Apparently, the security system in the Library has not been foolproof and the loopholes in the procedure resulted in loss of Rs. 0.27 lakh and probable loss of Rs. .038 lakh.

In current audit department stated that the relevant rule on the subject in GFR, Rule No.194 (ii): Loss of Five volumes per one thousand volumes of books issued/ consulted in a year may be taken as reasonable, provided such losses are not attributed to dishonesty or negligence. However, loss of a book of a value exceeding Rs.1000 (Rs.One Thousand only) and rare books irrespective value shall be enviably be investigated and appropriate action taken.

There are 3600 visitors in the library per year. At an average 5 books are being consulted/issued daily by each visitor which works out to be 18000 books issued/consulted in a year. Hence the loss of 90 books is permissible a year as per the rule. As stated above the actual loss is 249 books in 14 years which is within the limit. In view of the above the S.F.C. may kindly consider to write off the loss of 249 books amounting to Rs.44,647.32/- There are six books in the list of 2009-2014 costing more than Rs.1000/- which are not of special nature and rare. However efforts would be made to take maximum possible care in future to avoid the loss of books.

Instructions have been issued to Chief Librarian regarding avoidance of such omissions in future.

The para is included in TBA for the year 2016-17. Headquarters instructions awaited.

Para-10(2015-16): Non adoption of uniform policy regarding backlogs of different batches contributing to delay in completion of courses.

The institute in September 2013 decided that non submission of Scripts, Thesis, Dissertation analysis and AD Films for 2000, 2004, 2005, 2006 and 2007 batch students were waived off whereas the request to do the same in respect of 2008 and 2009 batches was not acceded to.

The institute stated that the scale of the exercises and increased number of students had made it impossible to schedule the final year exercises within the stipulated time of the curriculum and thereby the students were being extremely pressurized. It was also felt that AD

Films were not a necessary exercise for the courses. Hence it was decided to waive off these exercises which were part and parcel of the approved curriculum in the case of the above batches. However, the same concession was not extended to 2008 and 2009 batch to enforce strictness in the final year submission which were important from academic point of view for awarding the diploma.

The institute's contention is not tenable due to its contradictory stand that the submissions were important from academic point of view in the case of 2008 and 2009 batch students but not so in the case of the other batches whom the concessions were allowed. Further the status reports of the project by the students show that in many instances the delay took place due to disagreements between the member students of particular project groups, abrupt and uninformed absence of students from the campus, non-furnishing of scripts in time by the students, non adherence to the time tables/schedules etc. Also the 2008 and 2009 batch students supposed to complete their assignments are still to do so though the decision to insist such assignments from them was taken by the institute way back in September 2013. As such not adhering to a uniform policy in sticking to the set curriculum showed arbitrariness on the part of the institute administration. It was also reported that provisional promotions were being given without declaring previous results.

Such a situation indicates lack of Academic and Administrative planning, execution, control and enforcement of discipline on the students by the institute. Thus, it can be seen that the backlogs now being attributed for the undue delay in the progress and completion of the various courses are actually self inflicted by the various stakeholders such as the students, faculty and the administration of the institute.

In current audit department stated that Vigorous efforts have been taken to reduce the backlog. Extra shifts were made for completing diploma shoots equipments were hired and most of the backlog has been overcome. From 2016 semester based credit system has been introduced which will greatly diminish the possibility of backlog in future.

The para is included in TBA for the year 2016-17. Headquarters instructions awaited.

Part-II-B-Para -1- (2015-16) : Non Utilisation of Land acquired for specific purpose.

The institute had acquired 37 acres of land in May 1994 at a cost of **Rs. 52.01 lakh** from Indian Law Society, Pune with the objective of creating further infrastructure facilities, in particular, an International Film School namely Afro Asian Film School. An amount of **Rs. 46.02 lakh** was also spent on construction of compound wall and approach road for this land. However, the scheme was shelved reportedly due to disagreements among stakeholders.

A new scheme namely, Global Film School was sanctioned in the 11th plan period for building a state –of-the-Art Global Film School with advanced teaching methodology as well as technology at par with the best in the world. The total plan outlay for this project was **Rs. 52 crores**. A DPR was prepared for this scheme by FTII as per the direction of the Ministry, but due to lack of unanimity among different stakeholders like faculty, students, alumni and industry professionals this scheme was ultimately dropped. It was seen that no sanctioned budget grant was given for this project till 2010-11. An amount of **Rs. 11 lakh** was sanctioned by the Ministry in 2011-12. However, the institute made an expenditure of **Rs.12 lakh** in 2010-11 as against nil sanction by the Ministry and further spent **Rs. 9 lakh** in 2011-12. As such the institute spent an excess amount of **Rs 10 lakh** without sanction.

On site visit by the audit party in November 2015 it was observed that some offices/facilities of the Doordarshan and National Film Archives of India is functioning on the said land in addition to already constructed quarters of FTII. Some construction of additional quarters for FTII on the said land was also reported. No infrastructure facility for any Global Film School were seen on the premises in spite of an expenditure of Rs.21 lakh for the purpose. As such the institute incurred an unnecessary expenditure of Rs. 21 lakh for a scheme which was already dropped by them.

In current audit department stated that Global Film School was sanctioned in the 11th Plan However, budget grant for this was not sanctioned.

Ministry has approved the scheme however budget grant for this was not provided. The project was to be completed for own fund of FTII. FTII was not in a position to complete the project from its own fund as the cost of project was 52 Crore where as revenue receipts of FTII are 2 Crore approx. per year which also is required to meet revenue expenditure over and above the non plan grants received from the government.

Hence the project could not be completed. Now the land is being utilized for other purposes sanctioned in 12th plan. Two indoor studios and 12 location are being undertaken on the new land.

The para is included in TBA for the year 2016-17. Headquarters instructions awaited.

Para-2(2015-16): Avoidable payment of Rs. 18.87 lakh to a consultancy firm.

The institute commissioned the consultancy firm M/s. Hewitt Associates to prepare a Detailed Project Report (DPR) in April - 2010 to study the up-gradation of the institute to international standards. The DPR prepared by the consultant was circulated among a number of experts and stake holders including faculty, staff, ex-students, cinema practitioners and scholars

in a workshop in September 2010. The stakeholders decided to reject the consultant reports as it was considered inappropriate for the FTII by a committee of stakeholders headed by Shri P K Nair. The entire report was thus set aside by the committee who opined that the report lacked vision, was superficial and of inadequate understanding of the subject and its context. A total amount of Rs.18.87 lakh was paid to the consultant for the above work. Apparently, discussions and questionnaires were not addressed to the proper persons and stakeholders by the consultants nor were they adequately guided by the institute. This resulted in ultimate rejection of the report and avoidable expenditure to the extent of Rs. 18.87 lakh.

In current audit department stated that A) The Governing Council in its meeting held on 8th march, 2013 discussed the issue about Syllabus Review Committee in various disciplines. The Governing Council resolved that "It was decided to work towards integration of all the courses and to ensure that the new syllabus is put in place in 2014 in an appropriate manner. It was also decided to explore the possibility of hiring the services of Shri Michael Joseph as an Advisor (Academics) till such time as the post of Dean (Academics) as proposed in the DPR is created or till it is necessary. The GC authorised the Chairman to finalise the terms and conditions in this regard".

- 1. Therefore, the appointment of Shri Michael Joseph was done in accordance with the directions of Governing Council**

Due to increased unrest in academics and administrative deadlock new syllabus could not be introduced.

B) The Governing Council in its meeting held on 18th November 2010 deliberated in detail and felt that draft report prepared by M/s Hewitt Associates is considered inadequate on some counts. It was decided that the fresh DPR would be prepared by FTII to revitalize and upgrade the Institute with the help and assistance of Group of Experts keeping in mind the vision of FTII.

A) Action Taken:

Issue of non-approval of syllabus was discussed in detail in Academic Council and Governing Council meetings. FTII on its own initiative introduced a new syllabus based on Credit Based Choice system with effect from 2016 onwards after obtaining approval of Academic Council and Governing Council.

B) Action Taken:

In the absence of Governing Council approval the report could not be implemented.

The para is included in TBA for the year 2016-17. Headquarters instructions awaited

Para-3-(2015-16): Non-compliance of GFR provisions and unfruitful expenditure in appointing Consultant (Academics).

The Institute in May 2013 appointed Shri Michael Joseph as Consultant (Academics) on contract basis with a consolidated emoluments of Rs. 70,000 per month. The contract was extended upto 20.6.2014 in January, 2014. The appointment was mainly to facilitate integration of all courses and to ensure that the new syllabus is put in place in 2014. The consultant was paid an amount of Rs. 6.53 lakh during the period June 2013 to March 2014.

Apparently, provisions of GFR contained in rule 168 and 169 were not complied as there was no short listing of potential candidates. Further the new syllabus was not finalised even by November 2015 resulting in non fulfilment of the set goal. Thus, the expenditure of Rs.6.53 lakh was not fruitful.

In current audit department stated that A) The Governing Council in its meeting held on 8th march, 2013 discussed the issue about Syllabus Review Committee in various disciplines. The Governing Council resolved that "It was decided to work towards integration of all the courses and to ensure that the new syllabus is put in place in 2014 in an appropriate manner. It was also decided to explore the possibility of hiring the services of Shri Michael Joseph as an Advisor (Academics) till such time as the post of Dean (Academics) as proposed in the DPR is created or till it is necessary. The GC authorised the Chairman to finalise the terms and conditions in this regard".

- 2. Therefore, the appointment of Shri Michael Joseph was done in accordance with the directions of Governing Council**

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B) Action Taken:

In the absence of Governing Council approval the report could not be implemented.

The para is included in TBA for the year 2016-17. Headquarters instructions awaited.

Para -4 (2015-16): Non recruitment of staff and regular faculty.

A review of staff position revealed that the staff in position have always been short of the strength sanctioned during the five years from 2010-11 to 2014-15. It was seen that each of the categories of staff remained short of the sanctioned strength during this period. Further, out of a total of 50 sanctioned posts of faculty, 27 remained vacant as on October 2015. Even the posts of Deans for Films and TV departments were vacant.

At the same time the institute recruited external faculty in the nature of temporary appointments. During the period 2010-11 to 2014-15 the institute appointed 82 external faculty members disregarding the vacant positions in regular faculty. Further, a total number of 51 faculty members quitted FTII during 2010-11 to 2014-15. In spite of this the institute did not initiate recruitment of regular faculty. The reasons for inability on the part of the institute to appoint regular faculty members against the existing vacancies are not known. Continued vacancies in regular staff members and in particular, of faculty positions has worked against the interest of the students and has contributed to the abnormal delays in completion in various courses.

In current audit department stated that almost every year FTII publishes advertisement to fill up the regular staff and faculty positions. However, the response to advertisement is quite poor. Further most of the candidates short listed for interview were not found suitable and therefore most of these posts are re advertised on yearly basis.

In order to run day-to-day activities of the courses, faculty members are required. External faculty is engaged against regular post on as -and- when- required basis. The 82 external faculty as shown are not directly linked with the vacant position on 1:1 basis. Against single vacant faculty posts 2 or sometimes 03 external faculties are hired back-to-back for say 04 to 06 months each. It is stated that, the said 82 external faculty hired in this period are by and large against the vacant sanctioned strength.

The para is included in TBA for the year 2016-17. Headquarters instructions awaited.

Para-8(2015-16): Failure to enforce discipline and decorum in the campus.

The Students' Hand Book issued by the institute to the students enumerates Rules For Discipline and Conduct under para 11 and 12. These rules, inter alia, do not permit absenteeism from classes, examination without prior permission, any unlawful activity as per the law of the country misbehavior physically or through any gesture expressed in any format, consumption of alcoholic drinks and narcotic drugs, smoking, getting intoxicated etc.

Notice No. FTII/Reg/1(10)2015 dated 29.10.2015 stated incidences of damages to FTII properties and consumption of alcohol in the campus. This shows inability on the part of the institute administration to enforce discipline and decorum as laid out in the rules.

In current audit department stated that Discipline and decorum is being maintained in the campus. Notices have been given to students for absenteeism from classes, examination without prior permission. Some of the students who were found guilty of misconduct have been rusticated from the institute. Incidences of damages to FTII property and consumption of alcohol in the campus have been reduced to negligible. In view of this Para may be settled.

The para is included in TBA for the year 2016-17 Headquarters instructions awaited.

PART-I-C: Persistent Irregularities – Nil

Current Audit

Part-II-A: Major irregularities - Nil-

Part-II-B: Other Irregularities

Para-1- Irregular payment of Service Tax of Rs. 28.51 lakhs.

Ministry of Finance (Department of Revenue), vide Notification 25/2012 ST dated 20th June 2012 (entry no .12) had exempted service tax on Services provided to the Government, a local authority or a governmental authority **by way of** construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of -

(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;

(c) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment;

(f) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in the *Explanation 1* to clause 44 of section 65 B of the said Act;

However, the above entries was omitted vide notification 06/2015 ST dated 1st March 2015. Further vide Notification 09/2016 ST dated 1st March 2016, entry 12A was inserted which reinserted the deleted entries of notification 25/2012 ST with a condition that the aforesaid

activities should be under a contract which had been entered into prior to 1st March, 2015 and on which appropriate stamp duty, where applicable had been paid prior to such date.

During scrutiny of records of FTII, Pune viz. construction files pertaining to "Construction of 32 Nos. Staff Quarters at New Land Site, FTII, Pune", it was observed that Institute had accorded Administrative Approval and Expenditure Sanctioned on 24th February, 2014 at the estimated cost of Rs.15.30 crore and the work was entrusted to Civil Construction Wing of All India Radio (CCW). Further, CCW has made sub-contract with contractor M/s. D.S.Madane Engineers & Contractors on 28th July 2015 for construction of said projects. FTII has deposited full estimated amount with CCW in advance. Further, audit has observed from the expenditure detail prepared by CCW and copy of challans of service tax submitted by contractor M/s. D.S.Madane Engineers & Contractors that an amount of Rs.28,51,144/- has been claimed by the contractor against Service Tax under Works Contract Service for the period March, 2016 to March, 2017(Calculation Sheet attached), which was subsequently reimbursed by the CCW to contractor.

As construction activities in govt. body/educational institute is exempted from service tax from 01-03-2016 onwards vide Notification 9/2016 ST, thus the payment of Rs.28.51 lakh against Service Tax for the period 01.03.2016 to 31.03.2017 was irregular. Consequently, this has lead in irregular payment of Service Tax on exempted services.

Institute in its reply stated that CCW is reimbursing the Service Tax paid by the contractor to Service Department. It is mandatory to repay such taxes to the contractor as per agreement. Hence, the Service Tax was paid and also stated that Service Tax is not applicable for the agreement drawn before the amendment of exemption notification.

Institute's reply is not acceptable as FTII has awarded the work to CCW prior to 1st March, 2015 and the Service Tax rules are applicable for payment.

Final compliance awaited.

Calculation Sheet

Name of the Unit/Office: FTII, Pune.

Name of the Work: Construction of 32 Nos. Staff Quarters at New Land Site, FTII, Pune.

Sr. No.	No. of R.A.Bill	Value of Work in Rs.	Service Tax Amount in Rs.	Date of Payment of Service Tax
1.	1 st	3438567	199437	31.01.2017
2.	2 nd	4235900	245682	31.01.2017

3.	3 rd	4042484	242549	31.01.2017
4.	4 th to 7 th	21264472	1275868	20.02.2017
5.	8 th to 9 th	14793474	887608	13.06.2017 (works done prior to 31 st March 2017)
	Total	4,77,74,897	28,51,144	

Para-2: Procurement of goods valuing above Rs. 25 lakhs without tendering.

As per clause (i) of Rule 150 of GFR, subject to exceptions incorporated under Rules 151 to 154, invitation to tenders by advertisement should be used for procurement of goods of estimated value of Rs. 25 lakhs and above. Advertisement in such case should be given in the Indian trade general. Published by the Director General Commercial Intelligence and Statistics, Kolkata and at least in one National Daily having wide circulation.

Scrutiny of records of FTII, Pune viz. statement of purchases of machineries and equipments for the period 2016-17 revealed that an amount of Rs.8.88 crore has been spent for purchasing various machineries and equipments. From the purchase files, it is observed that the Institute has purchased machineries and equipment of value of above Rs. 25 lakhs on rate contract basis instead of going tendering process. Such few instances are shown as under:

Sr. No.	Enq. No.	Name of supplier	Item	Amount in Rs.
1.	PN-1400	M/s.Raamaya Technologies	SAN System 10 TB	22126315
2.	PN-1264	M/s. Resseaux Tech Pvt. Ltd.	10 TB storage	7293247
3.	PN-1361	M/s. Tata Motors Ltd.	27 str semi vehicle 909 ex 2138 chassis	2500181
4.	PN-1360	M/s.Raamaya Technologies	New data centre	6586129
5.	PN-1372	M/s.Raamaya Technologies	SAN switch & 10 Gig/(Copper&Fibre)	2807280

The institute has not adhered the above quoted provision while purchasing materials above Rs. 25 lakhs. Also it is observed from the purchases files that the Institute has purchased many items valuing below Rs.25 lakhs from M/s. Raamaya Technologies, which shows that the Institute is splitting the contract into pieces.

In reply Institute stated that due to some unrest in FTII the purchases were made in scattered way. However, all purchases were made with prior approval of competent authority and in future proper procedure will be followed. Institute reply is not acceptable as proper procedure has not been followed by the Institute during 2016-17.

Final compliance awaited.

Para-3: Irregular deduction of TDS of Rs.12,75,610/- by banks on interest amount from Autonomous bodies(FTII).

As per Sub-clause (vi) of clause (23C) of Section 10 of the Income-tax Act, 1961 ('Act') prescribes that income of any university or other educational institutions, existing solely for educational purposes and not for purposes of profit, shall be exempt from tax if such entities are approved by the prescribed authorities. Such approval is not required in cases of university or education institutions wholly or substantially financed by the Government or if their aggregate annual receipts do not exceed Rs. 1 crore. Thus while granting approval to entities covered under sub-clause (vi), the prescribed authority has to ensure that the applicant institution must exist "solely for educational purposes and not for purposes of profit".

During scrutiny of records of FTII viz. Form No. 16A (TDS Certificate) provided by State Bank of Patiala (now known as SBI), it was observed that an amount of Rs.12,75,610/- was deducted in year ending 2016-2017 as TDS on the interest amount accrued/received on fixed deposits. Since, this institute is registered under Society Act, 1960 and holding as status of Government Autonomous Bodies. TDS should not be deducted on the interest amount as per above mentioned provisions.

The reason for not approaching bank for exemption from deduction of TDS and details of TDS certificate for the remaining periods may also be furnished to audit.

Institute in its reply stated that matter will be examined and detailed reply will be submitted.

Final compliance awaited.

Para-4: Incorrect reconciliation and exhibition of earmarked funds.

Audited Balance Sheet of 2015-16 shows an amount of Rs.87,33,888/- as a closing balance of earmarked/endowment fund(Sch.3), it comprises of Revolving fund of Rs.50,00,000/- and Prize fund of Rs.37,33,888/-. In this regard, corresponding assets side investment not exhibited by the Institute. However, as per schedule investment from earmarked fund/endowment fund shown an amount of Rs.32,44,151/- towards prize fund. Thus, there is a difference of Rs.4,89,737/-(Rs.37,33,888 - Rs.32,44,151). While giving details of investment in

table 2, the institute has shown investment in schedule bank amounting to Rs.80,74,443/-. From this it appears that, there is reconciliation mistake of investment in bank.

According to accounting principle, the earmarked funds are to be exhibited alongwith accrued interest for the particular periods, which was not done.

Institute in its reply stated that matter will be examined and detailed reply will be submitted.

Final compliance awaited.

Para-5: Non-Payment of Service Tax of Rs.1.27 lakh.

The Govt. of India Ministry of finance, department of Revenue vide Notification No. 25/2012-Service Tax, New Delhi dated 20.06.2012, exempted the Service provided to or by an educational institution in respect of education by way of auxiliary educational services from the levy of service tax mentioned in Entry 9(b).

Further, Ministry of Finance (Department of Revenue) vide Notification No.10/2017-Service Tax dated 8th March, 2017, amended the Entry 9(b).of above notification as "Provided that nothing contained in clause (b) of this entry shall apply to an educational institution other than an institution providing services by way of preschool educational and educational up to higher secondary school or equivalent.

This notification shall come into force on the 1st day of April, 2017.

During the scrutiny of records of FTII, Pune, it is observed that institute had entered into an agreement with the M/s. Taware Facility Management Service Pvt. Ltd for providing Housekeeping and Gardening services. The institute has paid an amount of Rs. 8,48,250/- for this services received during the period April, 2017 to June, 2017. Further, Audit has observed from the payment voucher that M/s. Taware Facility Management Service Pvt. Ltd was not levying Service Tax on the amount paid by the Institute for the said services provided during April, 2017 to June, 2017. As this service has been brought into the Service Tax net w.e.f 01.04.2017 as stated in the above amended notification. The assessee should charge service tax on above amount after collecting the same from the Institute. This has resulted in non-payment of Service Tax of Rs. 1,27,238/- (15% of Rs. 8,48,250/-).

In reply Institute stated that as per the terms and conditions for the tender document all payment are required by party and same will be reimbursement by the FTII on production of proper receipts. As regards to the payment of service tax to the party same procedure will be followed.

Institute's reply is not acceptable as the Institute should also insist for the details of Service tax registration as well as payment from the service providers.

Final compliance awaited.

Para-6: Non settlement of Advances.

(A) As per Rule 292 (2) of GFR, adjustment of advances for contingent and Miscellaneous. purposes shall be submitted within 15 days from date of drawl failing which recovery shall be made from next salary bill.

FTII, Pune given the cash advances to employee as well as students for various activities. Scrutiny of records revealed that the cash advance an amount of Rs.38,39,591/- have been outstanding till date. The details are given in Annexure enclosed :-

As per the above provision it should be settled within 15 days from the date of drawl. But institute has failed to recover the same or obtained the expenditure details.

In reply Institute stated that the matter is processed every quarterly for recovery and on obtaining approval of the Director the recovery is made from the salary of the concerned employee. Recovery details may be furnished to audit.

Final compliance awaited.

(B) As per Rule 292 (2) of GFR, adjustment of advances for contingent and Miscellaneous. purposes shall be submitted within 15 days from date of drawl failing which recovery shall be made from next salary bill.

FTII, Pune given the advances to various suppliers. Scrutiny of records revealed that the advance of an amount of Rs. 26,15,468/- (Plan- Rs.20,11,327/- + Non-Plan – Rs.604141/-) have been outstanding as on 31.07.2017. The details are given Annexure enclosed:-

As per the above provision it should be settled within 15 days from the date of drawl. But institute has failed to recover the same or obtained the expenditure details. The reason for non settlement advances may please be explain.

In reply Institute stated that appropriate action will be taken during 2017-18.

Final compliance awaited.

Para-7: Regarding non-approval of Extension of Time (EOT).

As per Section 29 of CPWD Works Manual, at the time of issuing Notice for a particular work, the Engineer-in-charge should specify the time allowed for completion of the work consistent with the magnitude and urgency of the work and the approving authority should stipulate time schedule for physical milestones in the general condition of contract. The time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor. If an extension of time (EOT) is required for genuine reason, the contractor should apply for the EOT in the format prescribed by CPWD.

Civil Construction Wing of All India Radio (CCW) clarified as a Public Work Organisation by the Ministry of I & B January in 2008 under GFR 126 and the codes,

accounting system, manual etc as applicable to CPWD is also applicable to CCW.

Scrutiny of records revealed that the FTII has released an amount of Rs. 12.10 crore and 3.50 crore to CCW for Construction of (i) 32 Nos. Staff Quarters at new land site and (ii) construction of studio flooring acting room at FTII. The completion dates of the projects were fixed as February'2017 and October'2016 by CCW while executing the contract with contractor for both the projects. Further, scrutiny of Progress Report / Expenditure details submitted by CCW revealed that the work was still not completed(July' 2017). In such condition, the CCW should have obtained EOT(Extension of Time) from the Institute on behalf of contractor. But, no such record regarding extension of time was available. This shows the ignorance of conditions of work agreement by CCW as well as FTII.

Institute in its reply stated that CCW is not treated as contractor and monthly progress report submitted to FTII indicating reasons of delay of work. Hence, no need to obtain extension of time.

Reply is not acceptable to audit as far as FTII is concerned CCW is a contractor and all rules and regulations of CPWD Manual are applicable.

Final compliance awaited.

Para-8: Inadmissible claim of Child Education Allowance amounting to Rs. 18,000/-.

As per Department of Personnel and Training O.M. No. 12011/03/2008-Estt (Allowance) dated 23.11.2009, regarding Child Education Allowance "Reimbursement as indicated above will be applicable for expenditure on the education of school going children only i.e., for children from classes nursery to twelfth, including classes eleventh and twelfth held by junior colleges or schools affiliated to Universities or Boards of Education".

It was further clarified that "Class Nursery to twelfth" will include class I to XII + 2 classes prior to class I irrespective of the nomenclature.

Scrutiny of records relating to Child Education Allowance revealed that Smt. A Vajire had claimed tuition fees prior to class I (Play Group, Jr.KG & Sr.KG). FTII, Pune has sanctioned the claim of Rs. 18,000/- for Play Group, Rs. 18,000/- for Jr.KG and Rs.18,000/- for Sr.KG respectively and payment have been made accordingly.

However, as per the above quoted provision only 2 class prior to class I is permissible for reimbursement. Therefore the reimbursement for class Sr.KG is inadmissible. This has resulted overpayment of Rs.18,000/-. Similar cases may please be reviewed and its recovery details intimated to audit.

In reply department stated that the recovery of CEA towards nursery class has been initiated. The same is noted for further scrutiny.

Recovery details : awaited.

Final compliance awaited.

Para-9: Regarding interest free advances.

In reference to Para 9.1.4 of 7th CPC report and cabinet approval dated 29.06.2016, Festival Advance is not an exempted category of interest free advance. However, the Institute has given interest free advances to the employee details are given in Annexure enclosed :-

The Institute may recover the installment alongwith interest as it is not an interest free advance as per 7th CPC report. Details of recovery of interest may pl. be intimated to audit.

In reply Institute stated that on implementation of 7th CPC at the FTII, Pune, the rules and regulation as per the GFR as regards to advances will be followed strictly.

Being a fully funded govt. organization, all govt. rules should be observed.

Final compliance awaited.

Para-10: Non adoption of actuarial valuation method.

From the audited balance sheet and Income and Expenditure accounts for the year 2015-16 of the institute it is observed by the Chartered Account that the institute has not adopted actuarial valuation method and not made any provision in respect of retirement benefits like Gratuity, Leave Encashment, Contributory Pension Fund etc. It may please be confirmed whether institute has initiated action in respect of above mentioned aspect. If so, the details may be furnish to audit.

In reply Institute stated that the matter is noted for compliance. Actuarial valuation method has to be carried out by the Institute.

Final compliance awaited.

Para-11: Non collection of rental income.

As ascertained from the institute that the institute has provided 5 rooms to Civil Construction Wing (CCW) of All India Radio (AIR) for official purpose without receiving any compensation. No agreement also executed before transferring office premises to CCW. Due to this institute is losing rental income to that extent.

Institute in its reply furnished the copy of reply submitted by CCW. CCW conveyed that the accommodation has been provided by FTII for operation of day-to-day activities in FTII premises. CCW is also following under same ministry and no rent is payable for the accommodation as well as no department charges created against FTII by CCW.

The logic is not acceptable to audit as both entities are different and obtaining grants.

Final compliance awaited.

Para – 12 - Short coming notice in cash book and non preparation of the Bank

Reconciliation statement.

Test check of Cash Book during the period covered by audit of Film and Television Institute of India, Pune revealed following observation:-

1. The cash book has not been closed daily and opening balance has not been shown.
2. Monthly closing has not been carried out and total of the month in respect of receipt and expenditure not exhibited and also no certification of the amount by the competent authority.
3. Surprises check has not been carried out carried out by Head of Office and certificate to that effect has not been given.
4. Number of overwriting has been carried out, which was not attested by the dealing staff.
5. Abstract/Denominations of the details of outstanding cash balances at the end of each month has not been prepared.
6. The institute has not prepared monthly bank reconciliation statement because of that cash balance available in bank has not been verifiable.

In reply Institute stated that the matter is noted for compliance.

Final compliance awaited.

Para-13: Non recovery of License Fee.

As per S.R. 324 (4), the government may revise the flat rate of license fee recoverable for the residential accommodation available in General Pool and also in Department pools in Ministries/Departments of the Government of the India throughout the country.

Further, Government of India, Directorate of Estate vide their letter No. 18011/1/2013-Pol. III dated 21.11.2013 revised the license fee w.e.f. 01.07.2013.

Scrutiny of pay bill register, it is noticed that FTII, Pune recovered the license fee as per old rate, which is revised w.e.f 01.07.2013. As per the above provision FTII, Pune should be recovered licence fee as per revised rate. The following official residing in FTII quarters and the details are given below:

Sr. No.	Name of the employees	Type of quarters	Old rate w.e.f 1.7.2010	Revised license fee w.e.f. 1.7.2013	Difference	Period	Total
1.	Shri Varun Bharadwad	IV	420	500	80	05.01.17 to 31.07.17	560

						(7 mth)	
2.	Shri Atul R Wasnik	II	115	310	195	24.01.17 to 31.07.17 (6 Mth)	1170
3.	Ms. Anuja Kore	I	115	135	20	12.08.16 to 31.07.17 (11 Mth)	220
4.	Shri Vikash Prasad	II	115	310	195	31.08.16 to 22.09.16 (1 Mth)	195
5.	Shri V B Nigine	II	260	310	50	25.06.15 to 31.07.17 (25 Mth)	1250
6.	Shri Dhiraj Meshram	IV	420	500	80	01.07.15 to 31.07.17 (25 Mth)	2000
7.	Shri T Thivakaran	IV	420	500	80	08.07.15 to 31.07.17 (25 Mth)	2000
8.	Shri Abhijeet Deshpande	III	310	370	60	01.02.14 to 31.07.17 (42 Mth)	2520
9.	Shri Milind Bapat	IV	310	500	190	01.02.14 to 31.07.17	7980

						(42 mth)	
10.	D N Netke	II	115	310	195	01.02.14 to 31.07.17 (42 Mth)	8190
12.	Shri Prashant Gupta	II	115	310	195	01.02.14 to 31.07.17 (42 Mth)	8190
13.	Shri V V Jadhav	II	260	310	50	01.04.14 to 31.07.14 (40 Mth)	2000
14.	Shri C T Ghwade	II	260	310	50	01.04.14 to 31.07.14 (40 Mth)	2000
15.	Shri Gorelal Balmiki	I	115	135	20	23.03.13 to 31.07.17(49Mth)	980
16.	Shri S.K. Dekate	II	260	210	50	22.03.13 to 31.07.17 (49 Mth)	2450
17.	Shri Suresh Balmiki	I	115	135	20	25.03.13 to 31.07.17 (49 Mth)	980
18.	Shri Swaroop Kokaje	III	310	370	60	03.04.13 to 31.07.17 (49 mth)	2940

19.	Shri R Murugan	II	115	310	195	20.04.13 to 31.07.17 (49 mth)	9555
20.	Shri Sanjay R Avahgade	II	115	310	195	03.02.14 to 31.07.17 (20 mth)	3900
21	Shri Mandar Digarjkar	IV	310	500	190	24.10.13 to 31.07.17 (45 mth)	8550
22	Shri Pandurang Bhusara	I	50	135	85	30.10.13 to 31.07.17 (45 Mth)	3825
23	Shri D B Bhise	I	115	135	20	1.11.13 to 31.07.17 (45 Mth)	900
	Total						72355

Similar cases may please be reviewed and its recovery details intimated to audit.

Institute in its reply accepted the objection and recovery procedure will be initiated after obtaining approval of competent authority.

Final compliance awaited.

Para-14: Delay in receipt of income tax refund

It was seen from the Income Tax returns filed for the A. Y. 2012-13 and 2013-14 that following amounts were claimed as Income tax refund but no refund of amount has been so far received.

Matter is required to be persuaded with income tax authorities so that refund amount may be received at the earliest. This was brought to notice for comments and action. In reply

dept. stated that action to receive the Income Tax from IT dept. was taken and no refund was received up to assessment year 2013-2014.

In Current audit, No reply has been furnished by the Institute.

Final compliance awaited.

Para -15: Raw film stock register

While scrutinizing the raw film stock register following irregularities were noticed:-

1. All the columns of receipt and issued have not been initialed by store keeper and purchase officer
2. There is no monthly closing of the balances
3. Balances at the end of the year have not been physically verified and certified by the competent authority.

Above irregularities were brought to notice for comments and necessary action.

In reply the dept. stated that the raw stock register will be maintained as per audit observation and certificate of physical verification will be given in the register at the end of the year.

The monthly closing balance of the raw stock will be maintained. Balances will be physically verified and certified by competent authority.

In Current audit No reply has been furnished by the Institute.

Final compliance awaited.

PART-III: TEST AUDIT NOTE

Para-1: Non conduction of Internal audit and non preparation of internal audit manual.

In respect of HM No.7 dated 30.08.2017, the institute replied that no internal audit conducted by the Ministry and also no internal audit manual prepared. Effective measures may be adopted for conducting internal audit as well as preparing internal audit manual. The results may be communicated to audit.

Final compliance awaited.

DISCLAIMER:

The Inspection Report has been prepared on the basis of the accounts and records and the information submitted by the O/o The Director, Film and Television Institute of India (FTII), Pune. O/o The Director General of Audit (Central) disclaims any responsibility arising thereof due to the non-information or mis- information on the part of the auditee.

Sr. Audit Officer/C&AB

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Cash Advance Statment as on 31.03.2017					
No.	Name	Outstanding Balance As on 01.04.2016	Advance During the Year 2016- 2017	Adjustment During the Year 2016- 2017	Outstanding Balance As on 31.3.2017
1	Aguolie Kire	30,000.00		30,000.00	-
2	Ajayan Adat	110,500.00			110,500.00
3	Ankit Abhinav	5,000.00			5,000.00
4	Ali Maisam		3,000.00	3,000.00	-
5	A M Apte	2,000.00	97,700.00	40,000.00	59,700.00
6	Arun Kuppaswamy	10,000.00			10,000.00
7	Arora Alok	30,890.00			30,890.00
8	Ayyathurai K	(4,955.00)	49,910.00	44,955.00	-
9	Baitraswaroopnath	36,000.00	15,000.00	15,000.00	36,000.00
10	Banedar M.M		4,000.00	4,000.00	-
11	Banerjee Sameer	2,600.00			2,600.00
12	Bansode Karuna	10,000.00			10,000.00
13	Bapat Milind				
14	Mausam Aggarwal	17,876.00			17,876.00
15	Bara Harish Abhishek	2,400.00	15,000.00	17,400.00	-
16	Barve Suyash	110,000.00			110,000.00
17	Bedi Satinder Singh	20,000.00			20,000.00
18	Anchal Bhalla	33,000.00			33,000.00
19	Bhasin Sarthak	40,000.00		40,000.00	-
20	Bhalwankar V.G.		20,000.00	20,000.00	-
21	Bhattacharya Indranil	55,000.00		55,000.00	-
22	Bhosale Sanjay	34,344.00			34,344.00
23	Rahul Biruly	15,000.00	15,000.00		30,000.00
24	Bishwa B Behura	-	6,000.00	9.00	5,991.00
25	Biswas Udayan	10,000.00		10,000.00	-
26	Pradyatan Bera	25,000.00	15,000.00		40,000.00
27	Bora Prashant	111,000.00		111,000.00	-
28	Bose Moinak	15,000.00	15,000.00	15,000.00	15,000.00
29	Burande Lata	-	27,000.00	27,000.00	-
30	Bulbule Madan		5,000.00	5,000.00	-
31	S J Chandekar	-	7,000.00	240.00	6,760.00
32	Chakraborty Amlan	(3,005.00)	17,005.00	14,000.00	-
33	Chakraborty Bishma Pratim	8,000.00	15,000.00	15,000.00	8,000.00
34	Chand Navin	5,000.00		5,000.00	-
35	Chikhalwale Ravsaheb	8,000.00		8,000.00	-
36	Chaptekar Anil	55.00			55.00
37	Chaptekar Hemant		43,000.00	43,000.00	-
38	Chatterjee Sandeep	98,493.00	45,693.00	144,186.00	-
39	Chaudhary Sujata	30,000.00			30,000.00
40	Jetini Chiplunkar	17,300.00	355,000.00	162,300.00	210,000.00
41	Damle Milind		52,000.00	52,000.00	-
42	Abhijeet Das		162,690.00	98,000.00	64,690.00
43	Das Anindya Shankar	90,000.00		90,000.00	-
44	Nilanjana Datta		50,500.00	37,620.00	12,880.00
45	Dekate S.K		140,000.00	140,000.00	-
46	Deshmane Prashant	132,658.00		132,658.00	-

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47	Deshpande Abhijeet	86,634.00	281,500.00	282,750.00	85,384.00
48	Deshpande Avinash	19,466.00			19,466.00
49	Dewanjita Rohan	10,000.00			10,000.00
50	Dharavath Arun Venkat	15,000.00		15,000.00	-
51	Dhekane M.K.		312,362.00	312,362.00	-
52	Dhekane U.A.	2,000.00	237,000.00	237,000.00	-
53	Nilesh Dhote		60,000.00	35,000.00	25,000.00
54	Digrajkhar Mahesh	20,000.00	20,000.00	40,000.00	-
55	Digrajkhar Mandar		8,863.00	8,863.00	-
56	D'Souza J.P.	4,459.00			4,459.00
57	Fakade P.C	4,000.00		4,000.00	-
58	Ghole R.G.		34,000.00	34,000.00	-
59	Ritwik Goswami	15,000.00	8,000.00		23,000.00
60	Deb Kamal Ganguly	30,000.00	42,000.00	57,791.00	14,209.00
61	Ganjawala Heer	13,510.00			13,510.00
62	Archana Gautam		19,000.00	14,200.00	4,800.00
63	Vaibhav Gham		20,000.00	7,670.00	12,000.00
64	Omkar Ghare	15,000.00	284,640.00	269,169.00	30,471.00
65	Gholap A.B	9,300.00			9,300.00
66	Sakshi Gulati	30,000.00	20,000.00	50,000.00	-
67	Gupta Abhinav / Ankit Abhinav	6,000.00			6,000.00
68	Ankita Gupta	23,000.00	38,000.00	38,000.00	-
69	Prashant Gupta	29,290.00		29,290.00	-
70	Gupta Sayani	11,000.00			11,000.00
71	Harish K.M	1,919.00	68,810.00	70,729.00	-
72	Hasinar Chengat	23,000.00			23,000.00
73	Mukul Haloi				
74	Bhushan Ingole	5,000.00			5,000.00
75	Sanjay Jadhav	-			-
76	K Jagadeeswaran	-			-
77	V K Jagtap	12,319.00			12,319.00
78	Prasann Jain			22,000.00	-
79	Praveen Jain		3,000.00	3,000.00	-
80	Jessica Sadana	30,000.00			30,000.00
81	Jijoy P R	180,000.00	130,000.00	272,412.00	37,588.00
82	Joseph Abraham		267,380.00	267,380.00	-
83	C. A. Joshi		122,000.00	121,869.00	131.00
84	Kadam Megha		50,000.00	50,000.00	-
85	Kample Arun	18,000.00			18,000.00
86	Payal Kapadia		7,000.00	7,000.00	-
87	Kashyap Indranil				-
88	A R Kavishwar	16,350.00	156,850.00	45,518.00	111,332.00
89	Kewate Tushar				-
90	Kislay	10,000.00		10,000.00	-
91	Kokje Swaroop	65,539.00	369,789.00	277,500.00	92,289.00
92	Komboj Vipin	5,000.00			5,000.00
93	Krishnan Vivek				-
94	Manoj Kumar				-
95	Kumar Roshan P.	5,000.00			5,000.00
96	Kumar Sukesh				-
97	Kunal Chandra	15,000.00			15,000.00
98	Kurhe V. M.		28,500.00	28,500.00	-

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99	Kutty Ibrahim	36,500.00		5,000.00	31,500.00
100	Lale Yogini		23,500.00	23,500.00	-
101	Lonkar S. K.				-
102	Mandal Suranjay				-
103	Mapari J. B.				-
104	Mateen Ahmed		11,000.00	11,000.00	-
105	Maurva Vivek Prakash				-
106	Menon Archana	80,000.00			80,000.00
107	Meshram Dheeraj		5,000.00	5,000.00	-
108	Mishram Tejaswi	14,000.00			14,000.00
109	Monaal Aron	9,000.00	14,000.00	14,000.00	-
110	Majumdar Anuradha	86,586.00		86,586.00	-
111	Majumdar Sajeeb				-
112	Murugan R.		9,500.00	9,460.00	40.00
113	Murthy Bharat	(400.00)		400.00	-
114	N Muthuraman	1,355.00	7,355.00	6,180.00	1,175.00
115	Harishankar Nachimuthu	42,520.00			42,520.00
116	Kshitij Randhir		24,500.00		24,500.00
117	Nair Jayesh	850.00			850.00
118	Ranjit Nair	28,000.00			28,000.00
119	Narain D. J.				
120	Naria B.C.				-
121	Neel Manikant	18,000.00			18,000.00
122	Negi M. D.	(1,224.00)	1,224.00		-
123	V G Nerlekar		18,000.00	7,423.00	10,577.00
124	Netake Dinesh	575.00	1,075.00	1,075.00	-
125	Oza Tushar	2,342.00		2,342.00	-
126	Padmanabha Naveen	23,402.00			23,402.00
127	Panigrahi Priyabarata	6,000.00			6,000.00
128	Patharabe Prashant	(95.00)	44,905.00	44,905.00	-
129	Nagine V. B.		15,000.00	15,000.00	-
130	S B Patil		22,000.00	17,466.00	4,534.00
131	Avinash Pawar		466,750.00	466,750.00	-
132	P A Pawar	(36.00)	13,000.00	9,000.00	4,000.00
133	Pental K.	74,609.00			74,609.00
134	J M Pokale	6,000.00	14,180.00		8,180.00
135	Sayali Naikwadi		41,000.00	8,000.00	33,000.00
136	Ponnapan Ashok				-
137	Potdar Satish	8,000.00		8,000.00	-
138	Potnis V. N.	(10,000.00)	23,000.00	13,000.00	-
139	Himanshu Prajapati		7,000.00		7,000.00
140	Rahman Faisal Sayeed	30,000.00		30,000.00	-
141	Rajsekaran K.		1,000.00	1,000.00	-
142	Raju Govind K.	30,000.00		30,000.00	-
143	Ravichandaran C. M.				-
144	Roy Subhasis	2,500.00	5,000.00	7,500.00	-
145	Sahoo Rochak				-
146	Samsuddin Anwar				92,138.00
147	Sapate Rajashree				-
148	Sapraha Cyriae	10,000.00			10,000.00
149	Sarkar Deepankar				-
150	Savad Hilal	14,486.00			14,486.00

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151	Sen Avijit	1,241.00			1,241.00
152	Koel Sen	23,000.00	15,000.00		38,000.00
153	Shahare S. K.		56,000.00	41,000.00	15,000.00
154	Shaikh K.A.				-
155	Shankar Arunima				-
156	Sharma Ashudeep	15,000.00	8,000.00	8,000.00	15,000.00
157	D K Sharma	150,000.00			150,000.00
158	Sharma Sachin	50,000.00		50,000.00	-
159	Sharma Vikas Babu				-
160	Siddharth Shasta		150,000.00	145,000.00	5,000.00
161	D M Shinde		209,000.00	206,000.00	3,000.00
162	Shinde S. B.				-
163	Shinde S. D.		10,000.00	10,000.00	-
164	Shivkumar C. H.		84,860.00	85,120.00	(200.00)
165	Shrivastav Anil	19,920.00			19,920.00
166	Shukla Navneet	92,138.00			92,138.00
167	Manish Pal Singh	81,000.00			81,000.00
168	Singh Pushpendra	47.00		47.00	-
169	Rohan Sondkar	20,000.00	19,544.00	10,000.00	29,544.00
170	A B Sonone		12,000.00		12,000.00
171	Subramaniam K.V.	55,000.00			55,000.00
172	Shabnam Sukhdev				-
173	Umesh Suryawanshi				-
174	Tanveer Sayyad		18,000.00		18,000.00
175	Umesh Telawade	11,005.00		10,000.00	1,005.00
176	Prasad Thorat		239,000.00	21,000.00	218,000.00
177	Sanjay V Thube				-
178	Lalit Tewari	32,000.00	205,000.00	42,000.00	195,000.00
179	Tiwari A.K.	5,000.00			5,000.00
180	Tudu Sanjay Kumar	5,000.00		5,000.00	-
181	Urs Vikas	19,000.00			19,000.00
182	Aman Wadhan	20,000.00		20,000.00	-
183	Vajire Anuradha		49,000.00	49,000.00	-
184	Meeta Vashisht	74.00		74.00	-
185	Walia Shashank	3,800.00			3,800.00
186	Yadav Rahul	5,000.00			5,000.00
187	G R Kolpe		50,000.00	37,049.00	12,951.00
188	Bhupendra Kainthola		330,121.00	295,483.00	34,638.00
189	Jacob Susan		10,000.00	10,000.00	-
190	Himanshi Patwal		46,500.00		46,500.00
191	Sumit Kumar		55,000.00	5,379.00	49,621.00
192	R N Pathak		32,000.00	25,000.00	7,000.00
193	T. Thivakaran		19,500.00	19,500.00	-
194	Sebin Thomas		16,250.00	8,250.00	8,000.00
195	Raj Ashok Jadhav		15,000.00	15,000.00	-
196	Rangeet Nagesh Mane		15,000.00	15,000.00	-
197	Tuhinabha Majumdar	12,600.00	157,000.00	87,750.00	81,850.00
198	Pramila Sable		6,000.00	6,000.00	-
199	Tyagi Amit		21,352.00	21,352.00	-
200	Zankar Anil		10,000.00	10,000.00	-
201	Shukla Rakesh		7,000.00	7,000.00	-
202	Malini Dasari		117,000.00	115,354.00	1,646.00

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203	Waghmare H.D.		9,236.00	9,236.00	-
204	Sudipta Acharya		65,000.00	40,000.00	25,000.00
205	Praveen Sukumaran		15,000.00	15,000.00	-
206	Ranbir Das		15,000.00	15,000.00	-
207	Gaurav Mod		15,000.00	15,000.00	-
208	Cephas Subba		15,000.00	15,000.00	-
209	Ashish Shinde		8,000.00		8,000.00
210	Brishbhanu Baruah		8,000.00		8,000.00
211	Ashutosh Kumar		8,000.00		8,000.00
212	Ketki Pandit		11,000.00	11,000.00	-
213	Suburna Senjutee Tushee		15,000.00	15,000.00	-
214	Kshama Padalkar(Editing)		15,000.00	15,000.00	-
215	Archana V Ghangrekar		15,000.00		15,000.00
216	Malayraj Awasthi(Direction)		16,000.00	8,000.00	8,000.00
217	N. Sathish Kumar		8,000.00	8,000.00	-
218	Pooja V Gaonkar		16,000.00	8,000.00	8,000.00
219	Sushil M Jadhav (Direction)		8,000.00		8,000.00
220	Vishnu Hari		8,000.00		8,000.00
221	Vipul V Pol (Sound) 2013		8,000.00		8,000.00
222	Anuj Ajawane		8,000.00		8,000.00
223	Ashmita Guha Neogi (Direction)		8,000.00		8,000.00
224	Aneesh U.		8,000.00		8,000.00
225	Nazir Khan		8,000.00	8,000.00	-
226	Vinod Bangari (Cinematography)2013Contingency Adv		8,000.00	8,000.00	-
227	Yogesh Kumar		8,000.00	8,000.00	-
228	Yogesh Sonawane		3,500.00		3,500.00
229	Medhpranav Powar		8,100.00	8,100.00	-
230	Nilesh Kumar		14,700.00		14,700.00
231	Debanjan Paul		10,800.00		10,800.00
232	Mohd. Zorjis		8,000.00	8,000.00	-
233	Dhvaj Bhatnagar		8,000.00	8,000.00	-
234	Vikrant Pratap Singh		8,000.00	8,000.00	-
235	Yogesh Barot		15,000.00	12,300.00	2,700.00
236	Gautam Rayakar		4,200.00		4,200.00
237	Indira Aditi Rawat		10,800.00	8,100.00	2,700.00
238	Nikhil Patil		10,800.00		10,800.00
239	Vishal V Ahire		6,900.00		6,900.00
240	Yogesh N. Koli		15,000.00	15,000.00	-
241	Ravi Kumar(Srsd)		15,000.00		15,000.00
242	Sreejoni Nag		10,800.00		10,800.00
243	Swapnil Kapure		10,800.00		10,800.00
244	Rakesh Kumar		8,100.00	4,200.00	3,900.00
245	Shaaz Rizvi		8,000.00		8,000.00
246	Shamin Kulkarni		15,000.00	15,000.00	-
247	Parul Chaprana		15,000.00	15,000.00	-
248	Ashish Shinde		15,000.00	15,000.00	-
249	Vidhaat Raman		15,000.00	7,000.00	8,000.00
250	Jaydip Das		8,000.00	8,000.00	-
251	Dharmil Halvudia		8,000.00	8,000.00	-
252	Anunay Barbhuiya		8,000.00		8,000.00

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253	Swuraj Pakhrin		8,000.00		8,000.00
254	Kushal Nerurkar		8,000.00		8,000.00
255	Akhil R. P.		8,000.00		8,000.00
256	Rajashree Sarkar		8,000.00		8,000.00
257	Prateek Pamecha		8,000.00		8,000.00
258	Sawabh Kumar		8,000.00		8,000.00
259	Vishal Sanap		2,000.00	2,000.00	-
260	Seral Murmu		8,000.00		8,000.00
261	Neeraj Singh		8,000.00		8,000.00
262	Samudra Samrat		8,000.00		8,000.00
263	Dheeraj Chetia		8,000.00		8,000.00
264	Pradyatan Bera		15,000.00		15,000.00
265	Aritra Sarkar		15,000.00		15,000.00
266	Shaaaz Mohd		15,000.00		15,000.00
267	Santosh Yadav		8,000.00		8,000.00
268	Uttam Kumar Mondal		40,000.00		40,000.00
269	Ninad Lodam		8,000.00		8,000.00
270	Milind Kumar Joshi		22,000.00	10,000.00	12,000.00
271	Tushar Paranjape		12,000.00	11,597.00	403.00
272	Mayank Khurana		7,000.00	7,000.00	-
273	Suchitra Sathe		18,000.00	7,106.00	10,894.00
274	Issac Newton		12,000.00		12,000.00
275	Pramod		12,000.00		12,000.00
276	V Raghavendra		7,000.00		7,000.00
277	Esha Kushwaha		15,000.00		15,000.00
278	Ashutosh		15,000.00		15,000.00
	Total	2,959,806.00	7,383,400.00	6,501,925.00	3,839,591.00

K. K. Kulkarni
29/08/2017
Accounts officer
Film & Television Institute of India
Law College Road,
Pune 411004

Adv Supp List upto 31.07.2017_2

Film and Television Institute of India, Pune

STATEMENT OF SHOWING ADVANCE TO SUPPLIER OUTSTANDING LIST as on 31.7.2017

Sr. No	Name	Outstanding balance as on 31.3.17	Advance during the year 2017-18	Adjustment during the year 2017-18	Outstanding balance as on 31.07.2017
NON PLAN					
1	Kodak India Pvt. Ltd	62 660			62 660
2	AFARM	68 040			68 040
3	Anand Premises Pvt Ltd	72 324			72 324
4	Bhakti Kala Kshetra	1 18 206			1 18 206
5	BKPL	19 200			19 200
6	Deccan College	30 000			30 000
7	Eureka Forbes Ltd	3 000			3 000
8	Goa Tourism Development Corporation Ltd	80 000		80 000	
9	New India Assurance Co	821			821
10	Prerana Leasing & Finevest Pvt Ltd	20 000			20 000
11	Regional Inspectorial Organisation Goa	9 980			9 980
12	Reliance Media Web Store	10 092			10 092
13	SA ASI Mumbai Circule 22	15 000			15 000
14	Shri Communication	3 000			3 000
15	VSNL	12 122			12 122
16	UGC New Delhi	5 250			5 250
17	National Film Development Corpor	10 000			10 000
18	Marathwad Mahasul Pras Prabodini	8 100			8 100
19	Reliance Communication	20 000			20 000
20	Vatsal Biograpo Technical Services	7 100			7 100
21	Hotel Shantai	24 396			24 396
22	Mattoli	20 000			20 000
23	Director CIRT Pune	50 000			50 000
24	Shakti Sports, Pune	14850			14 850
25	Mehta Tyres		29 400	29 400	
	TOTAL	6 84 141	29 400	1 09 400	6 04 141

Peakade
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Film and Television Institute of India, Pune

STATEMENT OF SHOWING ADVANCE TO SUPPLIER OUTSTANDING LIST as on 31.7.2017

Sr. No	Name	Outstanding balance as on 31.3.17	Advance during the year 2017-18	Adjustment during the year 2017-18	Outstanding balance as on 31.07.2017
PLAN					
1	Allaince Global Logistics	10 000			10 000
2	Cat 5 Broadqast	1 670			1 670
3	Assessor & Collector of Octroi PMC Pune	11 87 350			11 87 350
4	Cineom Broadcast India Pvt. Ltd	17 999			17 999
5	Cinematography Electronics	1 323			1 323
6	PSP Frieght Industry Pvt Ltd..	6 12 342			6 12 342
7	Jeen & Co.	137			137
8	Kattyani Telecine Equipment Mkt. Co.	9 729			9 729
9	Modular Electronics	7			7
10	Nexus Computers	4 384			4 384
11	Tapan C & F	411			411
12	Thakur Shroff Elctr. Co.	1 913			1 913
13	Commissioner of Air Cargo	2			2
14	Arya Omnitalk Radio Trunking Services	81 259	82800		1 64 059
15	Tata Motors Ltd.	1			1
16	Maruti Suzuki India ltd		701273	701273	
17	Kothari Wheels		163291	163291	
Total		19 28 527	9 47 364	8 64 564	20 11 327

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