



Government of West Bengal
Office of the Principal

GOVERNMENT GENERAL DEGREE COLLEGE, MANGALKOTE
PANCHANANTALA, KHUDRUN DIGHI, MANGALKOTE
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(NAAC ACCREDITED B++)

NOTICE

No. TC.13/25

Date: 26/07/2025

MINUTES OF THE MEETING OF THE TEACHERS' COUNCIL HELD ON 25/07/2025

This meeting of the Head of the Institution (HOI) with all faculty members and the librarian was mainly held to communicate the following important matters related to the recently concluded financial audit for the period "since inception to June, 2025":

1. The HOI informed the house that the financial audit for the period "since inception to June, 2025" conducted by the Principal Accountant General, West Bengal, was successfully completed on 18/07/2025. During the audit, the audit team raised a few documented queries and communicated some issues verbally to the HOI.
2. The audit team observed **(AENQ:803683 – Non-compliance to the tendering process for the procurement of items valuing Rs. 10 lakhs)** that the college authority had procured laboratory equipments, and LED projectors and screens in February 2019, each valuing Rs. 5 lakhs, through invitation of quotations and publication of the work on the college notice board. However, the audit team pointed out that no record was available to prove that the quotation inviting notice was published on the college website or advertised in newspaper, in consonance with the order vide G.O No. 5400-F(Y) dated 25.06.2012 of the Finance Department, Government of West Bengal, which stipulates open tender for the supply of articles or execution of work worth Rs. 1 lakh or above.

The HOI informed that the house, in response to the above query, the audit team was instantly communicated that the identified non-complaint purchase happened during the tenure of Dr. Raj Kumar Singh, Assistant Professor in Botany, the then DDO and Officer-In-Charge (08.04.2015 to 10.02.2021), and the current HOI is not in a position to explain the exact reason behind the non-compliance to the stipulated tendering process. Under such circumstances, Dr. Raj Kumar Singh was asked by the HOI to submit a written explanation as to what circumstances led to the non-compliance to the tendering process for the procurement of items worth 10 lakhs for the sake of official transparency and clarity.

In this connection, the HOI further informed the house that the audit team also raised questions (communicated verbally) against the purchase of CCTVs and peripherals, and several furniture items from Bolpur, rather than from WBSIDCL. Such purchases were not in accordance with the government rules and regulations and pertained to the tenure of Dr. Raj Kumar Singh, who was then the DDO and the Officer-In-Charge.

The HOI also apprized the house that the audit team scrutinized various vouchers and tendering related documents of the purchases carried out during the tenure of the current HOI, Dr. Pradipta Kumar Basu (04.01.2022 to June 2025) and found that all such purchases including the purchase of laboratory equipments and procurement of gas connection in Chemistry laboratory were executed through valid e-tendering process, whereas the purchase of computers and related peripherals of the ILMS and the purchase of furniture items were executed through the GEM and from the WBSIDCL respectively. The audit team raised no query about several such purchases or the deployment of security personnel through e-tendering during the ongoing tenure of the current DDO. They appreciated the compliance to the stipulated tendering process and the overall financial regularization accomplished by the current DDO (04.01.2022 to June 2025), in contrast to the financial irregularities of the period of Dr. Raj Kumar Singh (08.04.2015 to 10.02.2021).

The house was also informed by HOI that there was no purchase except security deployment through e-tendering during the period of Dr. Saurabh Chakraborti (Principal & DDO) (11.02.2021 to 04.01.2022) and no question was raised by the team in this regard.

3. The audit team observed **[AENQ:803723 - Avoidable excess expenditure due to failure in assessment of load and payment of LPSC (Late Payment Surcharge) on electricity bills]** that the peak demand of electricity in a month was much lower than 85% of the contract load during the period April 2019 to March 2025. The peak demand during the period April 2019 to May 2025 was in the range of 4.52 – 42.12 KVA with average peak load of 18.32 KVA but the demand charge was calculated by the WBSEDCL on 103KVA (85% of the contract demand) at the rate as applicable from time to time, resulting in an unavoidable excess payment on demand charge every month. The audit team further observed that electricity bills were not paid within the due date resulting in imposition of late payment surcharge in the subsequent bills. In summation, the non-revision of contractual load and the non-payment of electricity bill within the due date, the audit team stated, have resulted in excess expenditure from the government exchequer, for which the college authority ought to provide explanation to the audit team.

The HOI informed that the house, in response to the above query, the audit team was instantly communicated that since inception the electricity connection of the college was in the name of the Mr. Achintya Kumar Pal, the then DDO and Officer-In-Charge of Durgapur Government College, in whose name the service contract was finalized with the WBSEDCL.

The customer name was changed to Government General Degree College, Mangalkote, after the current DDO and Officer-In-Charge assumed the charge of the Office of the Principal, Government General Degree College, Mangalkote, on 04.01.2022. The HOI stated in his submission that as a non-technical person he takes due cognizance of the lapse pointed out by the audit team, and the excess expenditure from the government exchequer as result of the faulty assessment of the contract load, and will apply for reassessment/reduction. The HOI additionally demonstrated the obstacles (including the lack of sanctioned allotment in due time) to the timely online payment of the monthly electricity bill and the availing of the rebate.

4. The audit team observed **(AENQ:803727- Avoidable excess expenditure due to failure in verifying tariff in payment of electricity bills)** that the college had opted for a higher tariff plan in spite of available lower tariff plans for public utility/specified institutions and public bodies, applicable for government educational institutions. The failure to verify the rate charged by the WBSEDCL, on the part of the college authority, the audit team stated, has resulted in excess expenditure from the government exchequer, for which explanation ought to be provided to the audit team.

In response to the above query, the HOI informed the house that the audit team was instantly communicated that his office will take the suggestion into account, and apply to the WBSEDCL for change of the tariff plan to the subsidized option available for public service utilities and government educational institutions.

5. The HOI informed the house that all official responses to the audit queries will be sent to the Principal Accountant General, West Bengal, upon receipt of an official mail regarding the final queries (with a specific Case ID) from the latter.
6. In addition to the above audit related communications to the house, the HOI also submitted a detailed report to the Secretary of the Teachers' Council, stating the various expenses related to the fooding, lodging and transportation of the audit team, which were carried out from the current account of the college (AC No. 3641201000036, Canara Bank, Mathrun Branch). The report shows that a total expenditure of Rs. 41,400/- was incurred during the audit via Cheque No. 402321, dated 25.07.2025.

The meeting ended with vote of thanks to the HOI, the chairperson of the Teachers' Council.



(Dr. PRADIPTA KUMAR BASU)
Officer-In-Charge
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(Dr. PINAKI ROY)
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