

To

The Chairman,
Krishnagar Municipality,

Sir,

I have the honor to report that some serious irregularities have been noticed in connection with the payment of a sum of Rs.1092/4/- to Messrs. Dakshy & Co, for constructing an enclosed pucca brick-on-edge flooring for keeping nightsoil carts etc. at Depot No.I, Chassapara, (Goari) (Vide Voucher No.301 D/- 23-12-30).

The Estimate was for Rs.1000/- and was sanctioned by the Commissioners at a Meeting D/- 25-10-30 (Resolution No.9 (A)).

1. In checking the bill with the Estimate material deviation in executing the work was noticed as shown below:-

Item of work.	As per Estimate.	As per Bill.
1st class brick in lime.	321 cft. @ 44% Rs.14/-	188 cft. @ 44/- 82/11/6
Iron work in M.S. Joist for Guard posts, including chocolate painting in 3 coats & supplying knee pieces.	3.61 Cwt @ 12/- Rs.43/-	5.67 @ 12/- 68/- It does not appear that chocolate painting in three coats was done.
Brick-on-Edge flooring over a brick flat.	985 Sft. @ 27/- 264/-	236 @ 27/- 63/11/-
Cement pointing (flush)	1092 @ 4/- 44/-	236 @ 4/- 9/7/-
3" terraced flooring over a brick flat.	Nil.	849 Sft. @ 18/- 152/13/-
1" Artificial stone flooring with $\frac{1}{2}$ " stone chips.	Nil.	728 Sft. @ 21/- 153/14/-
$\frac{1}{2}$ " Cement Plastering (2'1)	Nil.	209 Sft. @ 9/4/- 19/5/-
Do. in Cesspools.	Nil.	51 Sft. ----- 4/11/6
Brick work in Cesspools.	Nil.	19 Cft. @ 44/- 8/5/6
Coal tarring.	Nil.	275 Sft. @ 1/8/- 4/2/-

To Sir

There was, however, no sanction of the meeting to the deviations made.

II. As the Schedule of rates was not forth coming, the rates shewn in the Estimates could not be checked. From a comparison of some of the rates with other Estimates of the year, it appeared that high rates had been allowed for the following items at last.

(1).	Concrete work in lime, 188 Cft.	Rate at which paid. 44/-	Rate shown Excess in another paid. Estimate 2/13/- 42/8/- (Vide Estimate Nos. 31432 of this year for simi- lar work.
(2)	Monolithic brick work in cement with A.B. netting including sand plastering 738 Sft.	-/10/- Sft.	-/8/- (Ditto) 92/4/-

III. (A). The work was done without calling tenders in an open manner. The then Chairman Babu S. K. Basu stated on 31-10-30 that the tender of Messrs. Dakshy & Co. was accepted without calling for other tenders as the work had been an urgent one. The matter appeared to have been pending with the Commissioners since the 7th August 1930. The Estimate was prepared and sanctioned on the 15th & 25th 1930 respectively. The work was taken up about the 10th of November. In view of the above, as well as from the nature of work, it is apparent that there was no sufficient ground for making a departure from the fundamental principle of calling tenders before executing the work.

(B) The tender of Messrs. Dakshy & Co., which has been filed as the tender received, does not appear to be the original one in as much as a note appears in Measurement Book No.6, Page 104 that a deduction of 10% was made from the total amount due to the Contractor, as per condition of the tender. But no such tender except the one as already stated is traceable. Apparently, therefore, the original tender was surreptitiously removed and a pseudo one kept in its place in the tender file. A mark of removal of which is also left in the tender file (Vide Page 32 of the tender file -

file the places marked with audit pencil will shew that some paper has been removed).

IV. It appears that the measurements of the work done were originally taken by the Overseer on 19-12-30, in measurement book No.6 (P.P.97 to 104) which were checked by Babu S.C.Moulik M.C. under date 21-12-30 (the original figure was 20-12-30).

For some mysterious reasons the whole of the measurements taken in the above pages were cancelled by the Overseer. The Chairman Babu S. K. Basu appeared to have attested the cancellation. An outstanding fact to be noticed in this connection is that the Overseer cancelled the entries of measurements, under date 19/12/30 a date from the circumstances, of the case can never be true. Babu S. C. Maulik, M.C. must not have checked the cancelled measurements on 21-12-30 and a false date of cancellation was given in measurement book. The amount payable as per entries in the Measurement Book was Rs.1214/9/- from which a deduction of 10% amounting to Rs.121/6/- was made as per condition of the tender.

The measurements were next taken in the measurement book No.5 (Pages 154 to 159) and were certified by the Chairman to have been checked by him on 19-12-30. It is apparent that the measurements in this book were taken after the measurements had been taken in Book 6. and cancelled. The amount payable as per entries in this Measurement Book was Rs.1092/4/- without any deduction of 10% being made as done in page 104 of Measurement Book No.6.

V. It would, therefore, appear from the above that there was a plot in the whole affair, the Accountant, the Overseer, and the Contractor and perhaps even the then Chairman might have been connected with it.

An enquiry into the whole case should be made and a report touching all the points stated above should be sent to this office at an early date. Action taken on the report should also be stated.

Krishnagar,
4th June 1931. |

Sd/} J. Sen Gupta.
Local Auditor.