

Government of Jammu and Kashmir
Jal Shakti Department
Civil Secretariat, Jammu/Srinagar

Subject:- Initiation of Regular Departmental Action (RDA) against the Officers/Officials of PHE City Division-Ist, Jammu in connection with financial irregularities.

Government Order No. 214-JK(JSD) of 2023

Dated:- 09.09.2023

Whereas, Executive Engineer, PHE City Division-Ist, Jammu noticed certain variations in the revenue receipts of the Division and vide Order No. PHECD/1/2019-20 dated 30.11.2019 constituted a four-members Committee to verify and compile the revenue details/figures for the period 01.04.2019 to 31.10.2019 pertaining to financial irregularities done by the Officers/Officials of PHE City Division-1st, Jammu.

2. Whereas, on verification by the four-member committee, it was revealed that the then cashier of the office has embezzled funds to the tune of Rs.164.20 lacs.

3. Whereas, taking cognizance of the matter, vide order No. PHEJ/GE/12463-68 dated 06.12.2019, issued by the Chief Engineer, PHE Jammu, Shri Nikhal Gandral, the then I/c Senior Assistant/Cashier, PHE City Division-Ist, Jammu was placed under suspension and the Chief Engineer vide Order No. PHEJ/Accts/2019-20/844-48 dated 07.12.2019 had also constituted a committee with the following terms & reference: -

- i. To enquire into the details of revenue remitted by Sub-Divisions in the account of PHE City Division-Ist w.e.f. 01.04.2019 to 30.11.2019.
- ii. Detail of amount remitted into the Treasury and reconciliation thereof challan wise.
- iii. Reconciliation of Divisional account with the Sub-Divisional account as per record.
- iv. To ascertain the quantum of amount misappropriated/not remitted in the Treasury.

4. Whereas, aforesaid committee vide No. PHEJ/Accts/Rev/1239-41 dated 25.12.2019 submitted the fact finding report and concluded asunder:-

"However, no proper internal control over the management of cash has been exercised and no relevant entries in the records have been ensured. The lackadaisical and casual approach has been observed in the maintenance of divisional accounts and sub-divisional office as well. There is complete lack of adequate internal check and control and continuous neglect and dereliction of duties in non-reconciliation of accounts with sub-divisional and divisional offices and likewise with concerned Treasury has given an opportunity to the Cashier to misuse the government money. Had all the AEEs of the sub-divisions insisted for the issue of GRs against the amount deposited from time to time and the DDO might have exercised the strict internal control over his

subordinates, the Government money amounting to Rs. 1,63,60,143/- (Rs. one crore sixty three lakh sixty thousand on hundred and forty three only) might be saved from the loss."

5. Whereas, vide letter No. PHE,I&FC/HRM/740/2019 dated 31.12.2019, the Department requested Senior Superintendent of Police, Crime Branch, Jammu to lodge an FIR against the accused official namely Shri Nikhil Gandral, Senior Assistant (working as Cashier in PHE City Division-Ist, Jammu) for embezzlement of government revenue; and

6. Whereas, vide Memorandum dated 29.09.2020, Article of Charges, Statement of Imputation were served to the following officers/officials:

S.No.	Name of the officers/officials	Designation/Division/Sub-Division
1.	Harvinder Singh	The then I/c XEN PHE City Division-1, Jammu
2.	Surinder Abrol	The then I/c XEN PHE City Division-1, Jammu
3.	Vijay Sharma	The then I/c XEN PHE City Division-1, Jammu
4.	Chander Shekhar Khajuria	The then I/c AEE PHE Sub Division, Dhounthly
5.	Rajneesh Kohli	The then I/c AEE PHE Sub Division, Dhounthly
6.	Chander Shekhar Khajuria	The then I/c AEE PHE Sub Division, Muthi
7.	Rajesh Sethi	The then I/c AEE PHE Sub Division, Bakshi Nagar
8.	Sudhir Singh	The then I/c AEE PHE Sub Division, Sitlee
9.	Nikhil Gandral	The then I/c Senior Assistant/Cashier PHE City Division-1 st , Jammu

7. Whereas, vide Government Order No. 225-JK(JSD) of 2020 dated 16.12.2020, a Committee was constituted to give an opportunity of hearing to all the charged officers/officials of the PHE City Division-Ist, Jammu in connection with financial irregularities.

8. Whereas, the said Committee recommended that an Inquiry Officer may be appointed to conduct in-depth enquiry and also recommend specific finding by fixing responsibilities of the charged employees; and

9. Where, on the recommendations of the Committee, vide Government Order No. 48-JK(JSD) of 2021 dated 24.02.2021, Shri Hamesh Manchanda, the then I/c Chief Engineer, I&FC Jammu was appointed as Inquiry Officer to enquire into the matter pertaining to financial bungling committed by Shri Nikhil Gandral, the then Senior Assistant/Cashier, PHE City Division-Ist, Jammu and the charge framed against other Engineers involved in the case. Besides, Shri Riyaz Hussain, the then Chief Accounts Officer, PHE Department, Jammu was appointed as Presenting Officer of the case; and

10. Whereas, the Inquiry Officer vide letter No.IFCJ/PS/689 dated 19.04.2021 submitted the enquiry report in the department. The operative para of which is reproduced as under:

"The Inquiry Officer is of the firm view that the then cashier Sh. Nikhil Gandral has committed the misappropriation of Government money with malafide intentions by abusing his official position. It seems that the then

Assistant Executive Engineers of the Sub-Divisions kept complaining to the then Executive Engineer for non issuance of G.R'S verbally as well as in writing. The then Assistant Executive Engineers of different sub divisions followed the prevalent practice of depositing Revenue/cash with the divisional cashier. So the then Executive Engineer Sh. Surinder Abrol and then, Assistants Executive Engineer namely Sh. Vijay Sharma, Sh. Chander Shekhar Khajuria, Sh. Rajnish Kohli, Sh. Rajesh Sethi and Sh. Sudhir Singh be exonerated from the charges leveled against them. However, there is negligence on the part of then Executive Engineer Sh. Harbinder Singh Behl for not closing the cash book for the months of 02/2019 and 03/2019."

11. Whereas, on the recommendations of the Inquiry Officer appointed for the purpose, vide Government Order No. 99-JK(JSD) of 2021 dated 30.04.2021, the charges leveled against the following 06 Officers of PHE Department were dropped; and

- i. Shri Surinder Abrol, the then I/c Executive Engineer, PHE City Division-Ist, Jammu.
- ii. Shri Vijay Sharma, the then I/c Assistant Executive Engineer PHE Sub-Division, Dhounthly.
- iii. Shri Chander Shekhar Khajuria, the then I/c AEE PHE Sub-Division, Dhounthly and Muthi.
- iv. Shri Rajneesh Kohli, the then I/c AEE PHE Sub-Division, Dhounthly.
- v. Shri Rajesh Sethi, the then I/c AEE PHE Sub-Division, Bakshi Nagar.
- vi. Shri Sudhir Singh, the then I/c AEE PHE Sub-Division, Sitlee.

12. Whereas, subsequently vide Government Order No. 98-JK(JSD) of 2021 dated 30.04.2021, pending enquiry, Shri Harbinder Singh Behl, the then I/c Executive Engineer, PHE City Division-Ist, Jammu was attached in the office of Chief Engineer, I&FC Jammu; and

13. Whereas, in the meantime Crime Branch Jammu vide communication No. CBJ/R/FIR-02/2020/21/20244-45 dated 16.08.2021 recommended initiation of Departmental Enquiry against Shri Harbinder Singh Behl, the then Executive Engineer, and Shri Deepak Sharma, the then AAO, PHE City Division-Ist, Jammu; and

14. Whereas, vide communication No. PHE/I&FC/HRM/740/2019 dated 18.01.2022, Memorandum, Article of Charges and Statement of Imputation were served to Shri Harbinder Singh Behl, the then Executive Engineer, PHE City Division-Ist, Jammu and Shri Deepak Sharma S/o Shri Parshotam Lal Pagotra R/o Chaka Bala, Vijaypur, District Samba, the then AAO, PHE City Division-Ist, Jammu; and

15. Whereas, both the charged officer/official have furnished their replies which were examined in the department and subsequently, vide Government Order No. 65-JK(JSD) of 2022 dated 05.04.2022, Shri Hamesh Manchanda, I/c Chief Engineer, I&FC, Jammu was again appointed as Inquiry Officer to enquire into the charges leveled against the aforesaid officer/official and to submit report alongwith specific recommendations; and

16. Whereas, vide letter No. IFCJ/PS/2726 dated 07.06.2022 the Inquiry Officer submitted his report with the following observations/ recommendations: -

“The chronology, sequence of events and the proceedings described thus, considering all, it is inferred that:

The prime accused having been booked already under relevant sections is facing trial and the outcome shall be as per proceedings under law, the role and responsibility of each i.e. the then Executive Engineer Shri Harbinder Singh Behl of PHE City Division-Ist Jammu and that of the then AAO, Shri Deepak Sharma at best can be termed as evasive. The argument that the transactions being processed at the lower end and they were unaware of ground level realities as argued by each is not sustainable and some action needs to be initiated against each, however mild and on a comparatively minor scale it may be, so that such aberrations are not repeated by Officers other than those under the lens and it is recommended that both the accused Officers/Officials be denied an increment each at least, the relevant entries made in their respective Service Books and it be proclaimed that both shall not be assigned sensitive positions/posts during remaining period of their active service career.

The observation/recommendation however is subject to the approval by the Competent Authority and only recommendatory /suggestive”.

17. Whereas, the report of the Inquiry Officer has been examined in the department and it has been observed that:-

In respect of Mr. Harbinder Singh, the then Executive Engineer:

1. Revenue receipts have been left unaccounted for a significant period, creating an opportunity for embezzlement.
2. The Executive Engineer holds the responsibility to reconcile accounts with relevant authorities to prevent misappropriation.
3. Sub-divisional heads (AEE) and the divisional head (Executive Engineer) have shown negligence and a lackadaisical approach in their roles. They have not taken revenue collection seriously and have failed to establish proper checks, resulting in poor revenue collection and potential embezzlement, as they were directly involved in revenue collection.

In respect of Mr. Deepak Sharma, the then AAO:

1. The Assistant Accounts Officer (AAO) was not directly involved in cash collection or treasury deposits in the division, while not directly responsible for the embezzlement, the AAO did not effectively implement proper financial checks and oversight.

2. Monitoring revenue collection was within the AAO's responsibilities, and it should have aligned with the divisional expenditures.

3. The matter needs to be escalated to the Finance department for appropriate departmental action against the AAO for the failure to apply necessary financial checks, thus allowing the embezzlement to occur.

18. Whereas, the enquiry report alongwith the observations above, were placed before the Competent Authority who has decided to impose a penalty of "withholding of three increments and consequent promotion(s) thereof" in terms of Rule-30 (iii) of J&K Civil Services (Classification, Control and Appeal) Rules, 1956, upon Shri Harbinder Singh Behl, the then I/c Executive Engineer (now retired) and; in respect of Shri Deepak Sharma, the then AAO, refer the case to the Finance Department, as the officer is borne on the cadre of the said department for further necessary action.

19. Now, therefore, in terms of Rule-30 (iii) of J&K Civil Services (Classification, Control and Appeal) Rules, 1956 a penalty of "withholding of three increments and consequent promotion(s) thereof" is hereby imposed upon Shri Harbinder Singh Behl, the then I/c Executive Engineer, PHE City Division-Ist, Jammu (now retired).

By Order of the Government of Jammu and Kashmir.

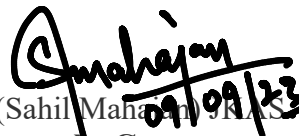
Sd/-
(Shaleen Kabra) IAS
Financial Commissioner (Additional Chief Secretary)
Jal Shakti Department

No: JSD-HRM05/2/2021-NGJ (CC. No. 91768)

Dated: 09.09.2023

Copy to the:-

1. Joint Secretary (J&K), Ministry of Home Affairs, Government of India, New Delhi.
2. Commissioner/Secretary to the Government, General Administration Department.
3. Director, Anti-Corruption Bureau, J&K.
4. Secretary, J&K Public Service Commission.
5. Director Archives, Archaeology and Museums, J&K.
6. Chief Engineer, Jal Shakti (PHE) Department, Jammu.
7. Senior Superintendent of Police, Crime Branch, Jammu.
8. OSD to Advisor (B) to the Hon'ble Lieutenant Governor, J&K.
9. Concerned.
10. Pvt. Secretary to the Financial Commissioner (ACS), Jal Shakti Department.
11. I/c Website.
12. Government Order file (w.2.s.cs).


(Sahil Mahajan) IAS
09/09/23
Under Secretary to the Government
Jal Shakti Department