



**GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT.**

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No: DGAT/PS/DR/50/

Dated: 23-05-2013

Subject: Complaint against Additional Treasury Officer, Kupwara.

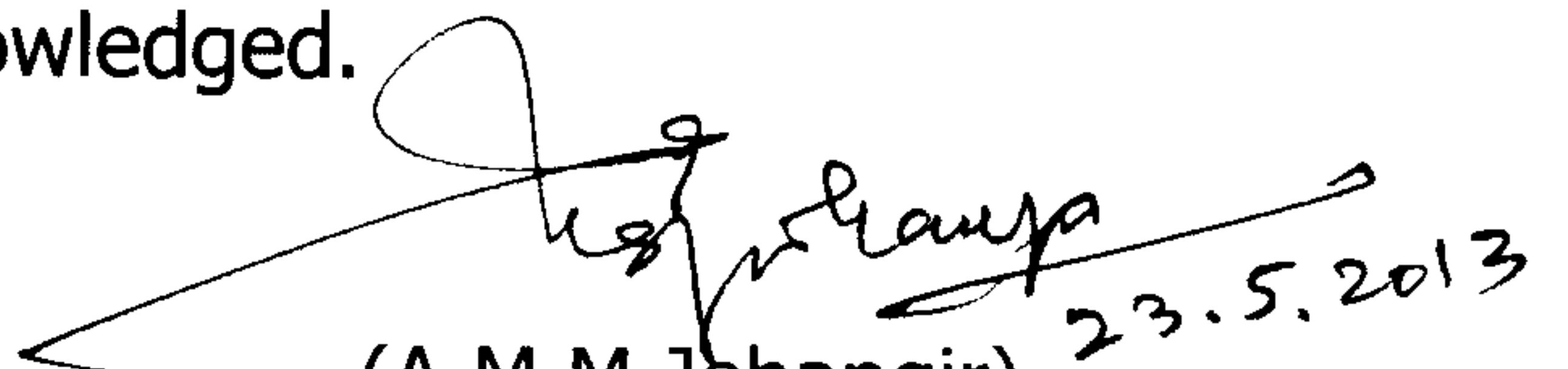
**MEMORANDUM**

The Government, in terms of Rule 33 of the J&K Civil Services (Classification, Control and Appeal) Rules, 1956 proposes to initiate departmental proceedings against Mr. Khazir Mohammad Najar, the then Additional Treasury Officer, District Treasury Kupwara, presently under suspension and attached in the office of Director, Accounts & Treasuries, Kashmir. The substance of the irregularities in respect of which the departmental action is proposed to be initiated is set out in the statement of 'Article of Charge' enclosed as **Annexure-I**. A Statement of imputation in support of the charge is enclosed as **Annexure-II**. The report of the Director, Accounts & Treasuries, Kashmir submitted under No. DATK/PS/94 dated 09.05.2013, substantiating the charge is enclosed as **Annexure-III**.

2. Mr. Khazir Mohammad Najar, is required to submit a written statement of defense to the Director General, Accounts & Treasuries within 21 days of the receipt of this Memorandum and also to state whether he desires to be heard in person or not.

3. He is further informed that if he does not submit his written statement of defence on or before the date specified in para-2 above, the disciplinary proceedings against him shall be held ex-parte.

4. The receipt of the Memorandum be acknowledged.

  
(A.M.M. Jehangir) 23.5.2013  
Director General,  
Accounts & Treasuries,  
Finance Department.

Mr. Khazir Mohammad Najar,  
the then Additional Treasury Officer,  
District Treasury, Kupwara,  
presently attached in the office of Director,  
Accounts & Treasuries, Kashmir.

**ARTICLE OF CHARGES**

Mr. Khazir Mohammad Najar while posted as Additional Treasury Officer, District Treasury Kupwara has made the following payments by diverting the money from salary:-

- 1. On 09.04.2013 Rs.17.50 lacs to Contractors out of Salary.*
- 2. On 10.04.2013 Rs.6.02 lacs to Contractors out of Salary.*
- 3. On 12.04.2013 Rs.32.50 lacs to Corporation payments.*

The officer has thus, in gross violation of the standing instructions to the Treasury officers to utilize the releases strictly for the specific objects of expenditure, diverted the money from salary to the other object heads of payment. The said diversion of money from one object head of payment to the another, is a clear violation of the standing instructions on the subject.

**Annexure-II**

**STATEMENT OF IMPUTATION OF MISCONDUCT IN SUPPORT OF ARTICLE OF CHARGE FRAMED AGAINST MR. KHAZIR MOHAMMAD NAJAR WHILE POSTED AS ATO, DISTRICT TREASURY KUPWARA AND PRESENTLY UNDER SUSPENSION AND ATTACHED IN THE DIRECTOR, ACCOUNTS & TREASURIES, KASHMIR.**

Mr. Khazir Mohammad Najjar while posted as Additional Treasury Officer, District Treasury Kupwara has made the following payments by diverting the money from salary:-

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The officer has thus, in gross violation of the standing instructions to the Treasury officers to utilize the releases strictly for the specific objects of expenditure, diverted the money from salary to the other object heads of payment. The said diversion of money from one object head of payment to the another, is a clear violation of the standing instructions on the subject.

The Director, Accounts & Treasuries, Kashmir while submitting his report on the subject vide No. DATK/PS/94 dated 09.05.2013 has concluded as under:-

*"The District Treasury Officer, Kupwara was on leave on these days. It was expected that Additional Treasury Officer would discharge his duties more responsibly in absence of the District Treasury Officer. On the contrary he has behaved irresponsibly and diverted the authorized amount for a particular object i.e., Salary to other objects un-authorisedly, thereby violating the basic principles of cash Management."*

GOVERNMENT OF JAMMU AND KASHMIR  
DIRECTORATE OF ACCOUNTS AND TREASURIES FINANCE DEPARTMENT  
SRINAGAR

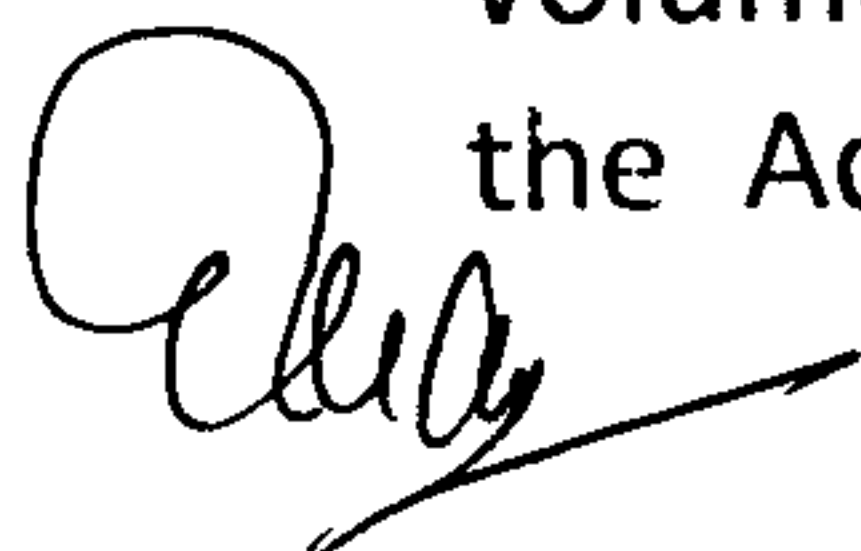
✓ The Director General,  
Accounts and Treasuries,  
Civil Secretariat,  
Srinagar.

No:-      DATK / PS/ 94 Dated 09-05-2013  
Subject:- **Complaint against Additional Treasury Officer Kupwara.**  
Sir,

A complaint was received through SMS by the undersigned that the Additional Treasury Officer, Kupwara namely Khazir Mohammad Najar has made the following payments by diverting the money from the Salary.

- 1)      **On 09-04-2013 Rs 17.50 lacs to Contractors out of Salary.**
- 2)      **On 10-04-2013 Rs 6.02 lacs to Contractors out of Salary.**
- 3)      **On 12-04-2013 Rs 32.50 lacs to Corporation payments.**

District Treasury Officer, Kupwara vide this office letter No DATK / PS /84 Dated 04-05-2013 was requested to enquire into the matter and submit a factual report to this office within two days positively. District Treasury Officer, Kupwara vide his letter No DTO / K / 83 Dated 07-05-2013 ( copy enclosed ) has stated that as per the records of the Treasury the complaint is based on facts. District Treasury Officer, Kupwara has, however, given a chance to the Additional Treasury Officer, Kupwara to explain his position in this regard. The explanation submitted by the Additional Treasury Officer, Kupwara ( copy enclosed ) is not tenable. As per his explanation, he has stated that some miscreants have taken signed cheques from the Treasury and submitted to the Bank for payment without his knowledge. Even if it is presumed to be true for the argument sake, still it is the negligence of Additional Treasury Officer as he has failed to ensure safe custody of cheques. He further states in his explanation that he has come to know about this on 07-05-2013. The argument put forth by him is strange. As Treasury Officer he is supposed to reconcile the accounts with the Bank on daily basis and immediately point out the discrepancy if any and get the same rectified. Again, if the argument is presumed to be true, still it speaks volumes about the inefficient and callous way of working by the Additional Treasury Officer.



The District Treasury Officer, Kupwara was on leave on these days. It was expected that Additional Treasury Officer would discharge his duties more responsibly in absence of the District Treasury Officer. On the contrary he has behaved irresponsibly and diverted the authorised amount for a particular object i.e., Salary to other objects un-authorisedly, thereby violating the basic principles of cash Management. He does not, as such, deserve to continue in the Treasury and it is recommended that he may be shifted to some non sensitive place and in the meanwhile disciplinary action as warranted under rules is also recommended to be initiated against him.

Yours faithfully,



Director,

Accounts & Treasuries,

Finance Department,

Kashmir Srinagar

9/5/2013