

SECTION - II
ALLEGATIONS & FINDINGS

14. **Notice to Members.** All Members of Garhwal Sabha were informed about constitution of enquiry through a notice reference number EO/GS-FBD/002 dated 04 Oct 23, which was circulated widely including on website of Sabha giving full opportunity to members to share their views, thoughts, complaints or allegations to the Enquiry Officer. In order to conduct detailed enquiry, respected members were specifically requested to ensure that allegations be supported by documentary evidence for establishing the fact. Members were also cautioned not to send allegations without documentary evidence and avoid implicating a person or group of persons without any justifiable reasons. However, it is noticed that the complainants submitted the allegations but without enough supporting documentary evidences. It is observed that ***no other complaint or allegation of any kind was received from any other members other than main complainant i.e. Shri Govind Ram***

Thapliyal & Shri Satish Chandra Dhyani. It is also noticed that complaint received from Shri Govind Ram Thapliyal & Shri Satish Chandra Dhyani are identical and therefore, it wouldn't be inappropriate to state that only one member out of 18194 members had alleged for financial irregularities. Notwithstanding above, basis of complaints, clarifications were sought from all concerned against whom allegations were made and taken on record.

15. **Complaint by Shri Govind Ram Thapliyal.** Shri Govind Ram Thapliyal, who is a Member of Garhwal Sabha and presently residing at HNo. 730, 1st Floor, Housing Board Colony, Sector 21D, Faridabad stated in his written complaint to the Hon'ble Chief Minister of Haryana (**Pg 213-214**) vide his letter dated 06.12.2022 that the Special Audit of Garhwal Sabha accounts was conducted by M/s Anil Kumar Gupta & Associates, Chartered Accountants in September 2021 and financial irregularities of crores of rupees had been mentioned in this special audit report. **The complainant further stated that approximately 3 crores of funds were siphoned out by producing fake bills during the period from 2016-2019, whereas no action was initiated against persons involved.** Subsequently, on appointment of Enquiry Officer, Mr Govind Ram requested to hand over copy of his complaint to undersigned in person in the office of Garhwal Sabha, however, he refused to come to Garhwal Sabha Office stating threat to his life and, therefore, handed over his complaint near the office of District Registrar of Societies, Faridabad vide letter dated 10.10.2023 alongwith observations on Auditor's Report for FY 2016-2020, copy of letter dated 01.12.22 written to ex Administrator, Garhwal Sabha & others, copies of letters dated 11.04.23 & 18.05.23 written to the District Registrar of Societies, Faridabad. In addition, copies of Show Cause Notices given by ex-Administrator to Sh Dev Singh Gosai ex-President, Shri Surender Rawat, ex General Secretary and Shri Yogesh Budakoti, ex Treasurer and all these records were taken on record.

16. **Observations on Complaint by Shri Govind Ram Thapliyal.** After going through the complaint & audit reports, it was observed that Shri Govind Ram Thapliyal had stated at para 3 of his complaint dated 01.12.2022 (**Pg 194**) that on perusal of audit reports of 15 years, he found that **crores of rupees were embezzled by submitting fake bills by the Governing Body during the period from year 2016-17 to 2019-20.** On this specific observation, certain clarifications were sought from Shri Govind Ram Thapliyal vide my letter EO/GS-FBD/009 dated 20 Oct 23 (**Pg 110**), wherein it was specifically requested to know the reasons to allege only the Governing Body Members for the term from 2016 to 2019, when the observations made by the Special Auditor are common for the entire duration of 15 years. Shri Govind Ram Thapliyal in his response dated 10.10.2023 (**Pg 199-200**) expressed following :-

(a) That, he was surprised to see the letter of Enquiry Officer dated 04.10.2023 on his WhatsApp that another enquiry officer had been appointed by Ld. District Registrar of Societies, Faridabad.

(b) **The Administrator had informed Ld. District Registrar of Societies, Faridabad about embezzlement of Rs 12.51 crores and Show Cause Notices were served on Members of Governing Body (Pg 277).**

(c) ***It was revealed through the RTI that Rs 2.93 crores was embezzled through fake bills by the Governing Body during the term of 2016-2020 (Pg 199).***

17. **Appearing Before Enquiry Officer.** After seeing the response by Shri Govind Ram Thapliyal, especially about mention of findings by the Administrator and reference made to RTI, it was realized that many statements were contradictory and needed further clarification. Therefore, the complainant was requested to appear before the enquiry officer in the Office of Garhwal Sabha, Faridabad but he again refused to come to Sabha Officer quoting threat to his life. Therefore, he was requested to appear before the Enquiry Officer in the office of Ld. District Registrar of Societies, Faridabad. It is important to note that during personal appearance before the Enquiry Officer, Shri Govind Ram Thapliyal was asked to clarify on below mentioned allegations made by him but no satisfactory response was received from the complainant :-

(a) *Why were the allegations made for specific period from year 2016 to 2019 only when similar irregularities are noticed by the Special Auditor for entire duration of Special Audit i.e. 2006 to 2020.*

(b) *If the observations made by the Special Auditor were common for all 15 years and there were 12 Office Bearers and 9 Advisors in the Governing Body, then why were only 3 Office Bearers namely Shri Dev Singh Gusain ex-President, Shri Surender Rawat ex-General Secretary and Shri Yogesh Budakoti ex-Treasurer were named in the complaint for which no satisfactory response was received.*

(c) *How was the amount of 3 crore calculated as mentioned in the complaint to Hon'ble Chief Minister of Haryana and how was amount of Rs 21.51 crore was repeated in his complaint dated 10.10.23. Also, how did the complainant come to know about siphoning out of Rs 2,93,00,000/- (Rupees two crores ninety-three lacs only) by office bearers mentioned at sub para (b) above and his complaint dated 10.10.23.*

18. **Confessions by Shri Govind Ram Thapliyal.** During personal hearing before the Enquiry Officer, it was confessed by Shri Govind Ram Thapliyal that he has no ability to read or write and was unaware of factual working of an organization. In other words, expressions and allegations made under his signatures are ideas of a third party, who is misusing such person to complain on sensitive matter of financial irregularities. It was expected that the person firing from shoulders of Shri Govind Ram Thapliyal, should come forward & raise issues by himself or herself so as to justify the complaint. Notwithstanding, above, all complaints received under the signature of Shri Govind Ram Thapliyal have been taken on record and enquired thoroughly. Though, it has been mentioned in his response dated 10.10.2023 that he was surprised to see the letter of Enquiry Officer dated 04 Oct 23 on his WhatsApp, accepted frankly that he not a literate and didn't know how to read or sent message on WhatsApp or email. Taking into consideration of his literacy, he was advised to seek help from his confidant person including family members so as to respond in timely manner to emails/letters originating from the Enquiry Officer. On

this advice, Shri Govind Ram referred to Shri Satish Chand Dhyani and confirmed that any response in future will be routed through his email.

19. **Materializing Demand of Publishing Audit Reports.** It was informed to the Enquiry Officer that the audit reports of the Sabha weren't published and, therefore, the Hon'ble Chief Minister of Haryana was requested to direct concerned authorities to make Special Audit R and his for publishing Special Audit Reports of accounts of Garhwal Sabha from FY 2006-07 to 2019-20 conducted by M/s Anil K Gupta and Associates, Chartered Accountants, 307, Neelkanth Plaza, Road No. 44, Pitampura, Delhi - 110034 on 12.09.21 was fulfilled on receipt of orders subsequently from Ld. District Registrar of Societies, Faridabad by shared them with members by various means of communication including hosting them on Garhwal Sabha website namely ***gahrwalsabhafaridabad.com***.

20. **Basis of Complaint.** Shri Govind Ram Thapliyal stated that his complaint was ***based on observations made by the Special Auditor and established that embezzlement of funds of Garhwal Sabha had taken place by the Governing Body during the tenure from 2016-17 to 2019-20.*** The complainant had further alleged specifically that Shri Dev Singh Gusain ex-President, Shri Surender Singh Rawat, ex-General Secretary and Shri Yogesh Budakoti, ex-Treasurer were involved in ***embezzlement of funds amounting to Rs 12.51 crore.*** It was further alleged that Shri Dev Singh Gusain ex President, Shri Surender Rawat, ex General Secretary and Shri Yogesh Budakoti, ex Treasurer were also involved in mismanaging affairs of Sabha during their tenure from 2016-2020.

21 **Investigation by Administrator.** Since, the complainants made reference to the investigation report submitted by Shri Yogesh Kaushik, Administrator of Garhwal Sabha to the District Registrar of Societies, Faridabad vide Memo No. 42 dated 30.12.2022 (***Pg 277***) stating that Rs 12.51 crore was fraudulently embezzled, it became important for the Enquiry Officer to offer the comments on these findings. As per records provided and as mentioned in said report, Shri Yogesh Kaushik was directed by the District Registrar of Societies, Faridabad vide Memo NO. FBD/RFS/2124 dated 11.11.2022 to carry out investigation in the matter of misuse of funds by previous Governing Body members during the period 2016-17 to 2019-2020 and after going through investigation report of the Administrator, following observations are made by the Enquiry Officer:-

(a) The Administrator in his report stated that a detailed checking of audit report as well as ledger and other relevant record maintained in accounts branch of Garhwal Sabha, it was noticed that irregular, wasteful and fraudulent expenditure of Rs 125.12 lacs was incurred by the previous governing body during its tenure from 2016-17 to 2019-20.

Comments by EO: *The Administrator has reportedly noticed that irregular, wasteful and fraudulent expenditure was incurred but failed to point out as which part of expenditure was irregular, wasteful and which one was fraudulent. Also, it is bit surprising as how an Administrator was able to judge the work undertaken by an elected governing body, where 12 Office Bearers and 9 Advisors took decisions about a particular work needed or essential for Garhwal Sabha having seven schools under it? Also, can a wasteful or*

irregular expenditure be termed as fraudulent and, if yes, then on which grounds? Therefore, the Administrator had failed to point out fraudulent expenditure made by any of the members of Garhwal Sabha.

(b) The irregularities mentioned at Para 1 to 4 i.e. no approval by General Body, no estimates prepared, no tenders or quotations invited and no stock entry register for consumable/non-consumable items maintained

Comments by EO : All above irregularities are procedural lapses, which can be corrected but by no means it could be termed as fraudulent. Most importantly, on one hand the Administrator claimed that he had gone through the ledger and other relevant records maintained in accounts branch of Garhwal Sabha and on other hand he is now saying that no quotations, tenders, comparative statements or stock register was maintained by Garhwal Sabha and considered as contradictory statements to each other.

(c) Para 5 of the report says that huge expenses were incurred on construction, renovation, maintenance & repair of building works without following due procedure & all agencies were sister concerns.

Comments by EO: It appears that making a generic statement would lead to speculations and, therefore, terming every work as irregular or wasteful expense can't be justified. Most importantly, by no means such works could be termed as fraudulent as construction, renovation, maintenance and repair of buildings are essential component of any organization.

(d) It is pointed out at Para 6 of the Report that no M.A.S. Register (?), day books, indent books, measurement books etc, no gate in or gate out systems for materials were maintained and at Para 7 it says that no control/supervision system of work done.

Comments by EO : It is surprised to note that an Administrator appointed for running day to day affairs of Garhwal Sabha was pointing out to shortcomings on daily activities rather than correcting and implementing them without giving a thought, as these were part of his own duties then.

(e) Para 10 of the report says that there was no check on payments of huge amounts in advance & in cash, whereas at Para 11 it is stated that there was no specific person allotted for one work and rather more than one member was getting works executed from same or different agencies.

Comments by EO: It is surprised to note that how can all works of such a large organisation be entrusted with a single person? 2ndly, though the payment by cash beyond prescribed limits couldn't be justified, however making advance payments can't be termed unjustified on every occasion, especially if agreed as per terms and conditions of purchasing items as many vendors do ask for advance payments. Most importantly, the complainant had alleged embezzlement by only three persons namely Shri Dev Singh Gusain ex-President, Shri Surender Singh Rawat, ex-General Secretary and Shri Yogesh Budakoti, ex-Treasurer, whereas the Investigation Officer claims that

the works were undertaken by more than one person and, therefore, both statements contradict each other.

(f) Para 12 to 16 of the report state that in many cases bills weren't found in chronological orders, bills issued by the firms, which didn't exist at given address, some agencies denied having issued bills, some bills were vague as nature of service provided or quantity or rates weren't mentioned and some cases bills were raised by a firm but payment was made to another firm.

Comments by EO: *Though, the observations made are valid but specific names or transactions weren't mentioned due to which no irregularity could be established.*

(g) Para 18 of the report says that some of executive members had got their dependents, family members, or close relatives on various posts, which is against the provisions of Memorandum and Bye Laws of Society.

Comments by EO:

The MoA & Bye Laws of Garhwal Sabha clearly states that it was formed and registered for the welfare of Garhwali community residing in Faridabad. Therefore, it is strongly felt and recommended that if a dependent, relative or family member is eligible for some post and employed on merit, then it can't be termed as violation of any provisions, rather it's a contravention of own Bye Laws or MoA. The Enquiry Officer would like to know from the Investigating Officer and from the complainants that will it be practically possible to remove a teacher or any other staff of a member, if he or she gets elected during forthcoming governing body elections or can a post of a teacher be denied to a daughter or a son especially if they deserve the most and are needy for job?

(h) Most importantly, the Investigating Officer has submitted that verification of bogus or duplicate bills wasn't possible by Civil Agencies and thus recommended for investigation by Vigilance or EOW of some other appropriate authority.

Comments by EO: *The Enquiry Officer has serious apprehensions on findings of the Administrator as making specific allegations of irregularities, wasteful and fraudulent expenditure quoting bogus bills on one hand, whereas making submissions of inability to establish bogus or duplicate bills on other hand are contradictory to each other and on top, recommending for investigation by another agencies clearly indicates that findings of embezzlement of funds amounting to Rs 125.12 lacs are false and baseless.*

(j) The Administrator of Garhwal Sabha, vide his letter Endst No 10-11 dated 22.12.2022 addressed to Shri Dev Singh Gusain ex-President, Shri Surender Singh Rawat, ex-General Secretary and Shri Yogesh Budakoti, ex-Treasurer, the Investigating Officer sought certain documents such as quotations, Minutes of Meeting, number of GBMs held during their tenure from 2016-17 to 2019-20 etc from the respondents.

Comments by EO. *The Enquiry Officer feels that seeking of records from respondents couldn't be justified, especially when all records were under his own custody as an Administrator.*

(k) Para 13 of the Administrator, Garhwal Sabha letter Endst No 10-11 dated 22.12.2022 says that almost every member was indulged in same nature of work without any distribution of duties like billing/furniture & vehicles.

Comments by EO. *The Enquiry Officer feels that, as per the findings of the Administrator, if almost every member was indulged in same nature of work without any distribution of duties like billing/furniture & vehicles etc then why were only three members namely Shri Dev Singh Gusain ex-President, Shri Surender Singh Rawat, ex-General Secretary and Shri Yogesh Budakoti, ex-Treasurer were alleged for irregularities and embezzlement of funds?*

22. **Specific Allegations by Shri Govind Ram Thapliyal.** Shri Govind Ram Thapliyal made **specific allegations against Shri Dev Singh Gusain ex-President, Shri Surender Singh Rawat, ex-General Secretary and Shri Yogesh Budakoti, ex-Treasurer for embezzlement of funds of society** quoting the Special Audit Reports during the term from 2016-2019 and since, allegations being specific in nature, special emphasis was given to enquire all such allegations thoroughly and ensure that every single issue raised was covered under present enquiry.

Allegation No. 1.

It has been alleged that Rs 32,35,910/- were spent in year 2017-18 for purchase of library books, whereas the books were never received by the school & bills of M/s Bansal were fake by seeing their dates and bill numbers. The complainant alleged that how was it possible that Bill No. 5313 dated 3.2.18 for Rs 6,31,401/- of M/s Bansal Book Supplier and Bill Nom 3809 dated 5.12.17 for Rs 6,31,401/- of M/s Vimal Publication were same.

Response : The respondents, in their written reply submitted that the books purchased from M/s Bansal Book Depot and distributed to various schools on as required basis. It further stated that demand & cost of books in year 2017-18 increased due to increase in strength of students, distributing to orphans/children of school staff free of cost. The respondents denied allegations as all records of distributing books to poor students & others were maintained in Sabha Office. Also, it is stated that books purchased from Vimal Book Depot are available in school library. Partial details of distribution are placed at Pg .. and all books kept in library are placed at Pg... to ...

Findings. *The allegation appears to be a generic statement without documentary evidence and breakdown of expenses. Thought, it was requested to provide all records in support of allegation, it was stated by Shri Govind Ram Thapliyal that it was the duty of Enquiry Officer to check the records and prime facie, it should have been dropped as matter of investigation. However, countersigning of all bills and invoices by minimum of three governing body members as usual practice and now giving undertaking by six officer bearers for purchase of books & distribution to poor students and*

submitting list of 4862 books available in Library, leaves no reason to believe that the books weren't received by the Sabha.

Allegation No. 2.

Books for Rs 8,84,155/- were purchased from M/s Bansal Stationers in year 2018-19 and shown as distributed amongst the students free of cost in June 2017, whereas the schools were closed during this period. It is also alleged that books for Rs 4,44,550/- were purchased from M/s Kamal Book Depot in year 2019-20, which were distributed to poor students. However, records of students receiving the books wasn't known.

Response : It has been confirmed by ex-Office Bearers that the books were purchased and distributed as required from time to time. Also, records were maintained but unable to trace them presently. It may be noted with due respect that above statement has been signed by Shri Dev Singh Gusain ex President, Shri Surender Rawat ex General Secretary, Shri Pardeep Negi, Shri Digvijay Ranawat, Shri Rejender Singh Negi and Shri Yogesh Budakoti ex Treasurer. The enquiry officer finds no reason to reject this written undertaking by six members of a governing body.

Findings : *First statement appears to be defective as books were purchased during financial year 2018-19, whereas he is now making claims of distributing to students during June 2017, which is factually incorrect and denied by the respondents and provided records of distributing books purchased from **Kamal Book Agency**, Shop No. 20, Ambedkar Chowk, Tigoan Road, Ballabgarh, Faridabad vide Bill No. 1123 dated 19.04.2019. It is also endorsed on the bills that these were free book sets provided to staff ward and poor family students by the Garhwal Sabha (Pg 436-439). It may be noted that the matter related to purchase of books from Kamal Book Depot was discussed during the Governing Body Meeting held on 29.03.2019, wherein it was categorically stated by Shri MS Aswal, Senior Vice President that Kamal Book Agency had agreed to give 15% discount on books and the cheque of Rs 8,00,000/- was issued to the book agency. It was also resolved in the meeting that 15% discount will be given to general students, whereas 50% discount will be given to the students of teachers & orphans from their schools (Pg 704).*

Allegation No. 3.

Material of Rs 6,01,188/- was purchased from M/s Aggarwal Constructions on 26.07.2017, 20.07.2017 & 20.02.2018, however, bill number weren't mentioned in the Bills.

Response : The allegation was discussed with the respondents and it is submitted by most of them that material has been received for construction purpose and the vendors had been sending material alongwith with delivery persons and probably the said bills might have been filed with accountant. It has also been informed to the Enquiry Officer that a purchase committee was formed by ex Governing Body for keeping transparency.

Findings : Scrutiny of Minutes of Meeting reveals that submissions made by ex Office Bearers are true and the same has been endorsed in MoMs. In view of forming such purchase committees, there's no reason to suspect the purchases made and hence, the allegation couldn't be justified. Notwithstanding above, authentic billing is a must for any purchase.

Allegation No. 4.

Rs 36,35,235/- was spent on advertisements in year 2018-19, whereas Rs 6,15,654/- was spent in year 2017-18, which was increased by 6 times. It is also alleged that Rs 29,50,235/- was paid in cash to M/s Tej Bulletin and M/s JKM Services.

Response : The respondents stated that increase emphasis was given towards intaking more number of students, which wasn't possible without extensive advertisement. In addition, many other activities were conducted which included cultural programmes, sports & Ram Leela etc. The Governing Body informed the enquiry officer that maximum strength of students was achieved and it increased from 4902 in 2015-16 to 5392 in year 2018-2019 by working with sincerity and honesty (Pg 427).

Findings : The submissions made by ex-governing body appears to be justified as it made many achievements during this period. However, the enquiry officer also feels that the money spent on advertisement was on higher side and must be reduced in future, however, spending more money doesn't amount to embezzlement of funds.

Allegation No. 5.

Rs 12,91,090/- was spent on Science Lab and for procuring equipment in year 2019-20, whereas only RS 60,282/- was spent in year 2016-17. It is further alleged that spending of such a huge amount on chemicals was under question.

Response : The respondents had claimed that new science labs was established for 9th and 10th Class students. Also, it is stated that the schools were being affiliated to CBSE and therefore, new equipment were purchased for which all bills duly receipted are provided and taken on record (Pg 1019-1020).

Findings : Scrutiny of invoices indicate that expenses made for establishing new science lab and purchasing new equipment is justified and there's no reason to believe that money was embezzled.

Allegation No. 6.

It has been alleged by Shri Govind Ram Thapliyal that M/s Shri Krishna Constructions was awarded contract for construction of 3 storeys building at a plot of size 4500 sqft, whereas the payment was made for 5667 x3 = 11332

sqft. It is further quoted that as per audit report it was clear that extra payment had been made for $1166 \times 3 = 3498$ sq ft. In addition, Shri Brij Mohan Rawat was also paid a sum of Rs 5,54,660/-, which was part of total payment made to M/s Shri Krishna Construction i.e Rs 1100/- per sqft. As per the complainant, payment of Rs 44,02,560/- ($38,47,800 + 5,54,660$) was suspicious. Also, M/s Shri Krishna Construction raised invoices of Rs 53,44,567/- on 10.08.2019, whereas hardly any work was undertaken after 16.05.2019 due to school holidays. It has been further alleged that the tenure of Governing Body was expired and also it was dissolved by the State Registrar of Haryana ordered on same date.

Response : The respondents submitted that Shri MS Aswal ex Senior Vice President had been assigned the responsibility of land purchase, construction of new building and maintenance/repairs of all structures of various branches of BN Public School under Garhwal Sabha and well known to all members. It has also been informed that Sr Vice President had been presenting all expenditures incurred for above works before the Governing Body and General Body and the same had been recorded in Minutes of Meetings. Accordingly, the copy of agreement has also signed by the Sr Vice President as authorized representative of Garhwal Sabha (Pg 485-487).

Auditor's Observations : Since the complainant had quoted Special Auditor's Report as the basis of complaint, it was important to go through the Auditor's observations in this regard, which are given below :-

- (a) M/s Krishna Construction and Manpower probably belonged Shri Shashi Kant, who was conducted election of Garhwal Sabha twice.
- (b) Auditor observed that the firm completed construction of school building at Sehatpur for both Ground & First Floor i.e. 5666 sq ft out of 4500 sq ft (500 sq yards) totalling 11332 sq ft 20 days prior to purchase of land i.e. on 15.05.2017.
- (c) The firm completed 2nd floor same 5666 sqft in June 2017 i.e. 65 days after completion of 2nd (?) floor @ Rs 1100/- per sqft.
- (d) The Auditor said that Mr Brij Mohan Singh Rawat was also paid Rs 5,54,660/- for various works at Sehatpur, which would have been included in Rs 1100/- per sqft of Shri Krishna.

Findings : The enquiry officer observed that the complainant had misread and misinterpreted observations, as it's nowhere stated by Special Auditor that total area of building was 11332 sqft as claimed by Shri Govind Ram. Rather, the Auditor had stated that 5666 sq ft out of 4500 sqft for both Ground & 1st Floor was 11332 sqft. Even if we go by his calculation, then he had stated the area as $5667 \times 3 = 11332$, which is again wrong as 5667×3 becomes 17001 sqft. It is concluded that though the plot size is 500 sq yds i.e. 4500 sqft, however, both parties have failed to consider that beams and chhajjas are counted in addition to slab areas and thus 5666 sqft for one floor is technically correct and thus, the total area would be 16998 sqft. Therefore,

the total cost of 3 storey building becomes $5666 \times 3 \times 1100 = 1,86,97,800/-$ and justified (Pg 488-492). In regard to making payment to Mr Brij Mohan Singh Rawat, the Auditor had never said that it was part of cost of the contract with Shri Krishna Construction, rather the auditor had stated that works undertaken by Mr Brij Mohan Singh Rawat **would have been included in Rs 1100/- per sqft of Shri Krishna**. In view of foregoing, the allegations are found to be false and baseless.

Allegation No. 7.

Payment of Rs 4,00,000/- was made to M/s Classic Management Services on 21.10.2017 against four bills, which didn't have any Bill numbers.

Allegation No. 8.

Commission of Rs 78,000/- has been allegedly made to Shri Rajender Rawat ji during procurement of 500 sqyds of land at Sehatpur Branch, which indicates that the land was purchased at a total cost of Rs 78,00,000/- but shown as purchased @ Rs 90,00,000/- and prima facie stating that Rs 12,00,000/- was siphoned out fraudulently.

Response : Clarification was sought from Shri Rajender Rawat, wherein it is stated that the brokerage of Rs 90,000/- was agreed i.e @1% of the total cost of land, which was finalized by the Sabha @Rs 90,00,000/-. However, the brokerage was finally negotiated to Rs 78,000/- lumpsum and paid to the broker.

Findings : The statement of receiving Rs 78,000/- by the brokerage firm couldn't be obtained as the broker had already expired long back. However, the statement of Shri Rajender Rawat has been obtained on affidavit and placed on record at (Pg 535). Perusal of records revealed that the plot at Sehatpur measuring 500 sq yards was purchased at a total cost of Rs 90,00,000/- and the same has been endorsed during the Governing Body Meeting on 29.01.2017, wherein it is categorically mentioned by one of the Office Bearers namely Shri MS Aswal, Senior Vice President of Sabha that the land was purchased @Rs 18,000/- per square yards. Therefore, the allegation made by Shri Govind Ram Thapliyal is found to be untrue.

Allegation No. 9.

Books for Rs 4,25,525/- were purchased against the Bill No HEH/353/2017-18 from M/s Suffix and as well as from M/s Himalaya, which is as good as showing the same expenditure twice.

Allegation No. 10.

In year 2016-17, Rs 37,41,731/- was paid to M/s Sai Enterprises and Rs 34,03,333/- to Mr Sikandar Kumar for purchase of school furniture, whereas both parties are same entity. Also, Rs 20,32,191/- was paid to M/s Sai Enterprises in year 2017-18 and Rs 31,41,254/- to Mr Sikandar Kumar by

showing one expenditure for purchase of furniture for schools from two vendors.

Allegation No. 11.

In year 2018-19, Rs 25,28,171/- was paid to M/s Jai Badri Narayan and Rs 35.28.800/- to M/s Sai Enterprises, which is alleged to be wrong.

23. **Allegations by Shri Satish Chander Dhyani.** Shri Satish Chand Dhyani, Membership No. 12 raised his complaint through email ID satish.dhyani55@gmail.com on 10 Oct 23 (Pg 205). The documents attached in email are placed from (Pg 205-295) for reference. The member had alleged that he had taken up his complaint with Ld. District Registrar of Societies, Faridabad vide letter dated 23.05.2022 regarding financial irregularities and embezzlement of funds with a request to identify the persons involved in financial misappropriation and take action against such office bearers, who are found guilty of such act. Prima facie, his allegations are replica of Special Audit Report and no specific allegation has been established by him. Also, it is observed that he has been sharing copies of complaints lodged by Shri Govind Ram but never been the signatory of these complaints. Also, the complainant couldn't reply satisfactorily as to why only the tenure from 2016 to 2019 was being highlighted when similar observations are made by the Auditor from 2006 to 2021.

24. **Sharing of Information Sought Under RTI by Shri Satish Chandra Dhyani.** As per records provided to the Enquiry Officer by Shri SC Dhyani, it is noticed that certain information was sought from Garhwal Sabha by him through RTI and received vide Garhwal Sabha letter GS/FBD/SD/2020/048 dated 15.07.2020 (Pg 228). It is important to note that the information was provided by Shri Mahinder Singh Bisht, Convenor, who was the Education Secretary during the term for which the information was sought and provided. Shri Yogesh Budakodi ex Treasurer had alleged that Shri Satish Chandra Dhyani had been sharing details of Imprest Accounts in respect of Governing Body Members including him being Treasurer to malign the reputation of office bearers. The issue was taken up for clarification by Shri Satish Chandra Dhyani, wherein he had stated that the records obtained through RTI were shared by him on all social media platforms including Facebook, Twitter & WhatsApp etc. Perusal of information received by Shri Satish Chandra Dhyani from Garhwal Sabha through RTI in year 2020 (Pg 229 - 273) indicates that information given to the Enquiry Officer was incomplete for which he was asked to share copy of his request made to the Convener of Adhoc Committee of Garhwal Sabha and the exact reply given by the Convener word by word. The said details were also sought from the Administrator of Garhwal Sabha vide my letter EO/GS-FBD/049 dated 03 Aug 24. However, it has been informed that no such information was available with Sabha as on 03 Aug 24.

25. **Suggestions by Shri Maan Singh Bisht, Member.** Suggestions and proposals made by Sabha Shri Maan Singh Bisht, Member him to various authorities for betterment of Garhwal Sabha were received through his email ID Mrmaansinghbisht@gmail.com on 26 Oct 23. A total of six emails were received and the same are placed from (Pg 297-322). The member had also alleged that he had been complaining to various authorities including Ld. District Registrar of

Societies, Faridabad regarding financial irregularities and embezzlement of funds by ex Governing Body members with a request to take action against the office bearers, who are found guilty. Since, the allegations are identical in nature, they are enquired as part of common complaint.

Comments. *After going through his emails, it appears that the member is very much concerned about adverse effects of poor performance, degradation of standards, poor maintenance of buildings, problems with school buses and current state of affairs in schools functioning under Garhwal Sabha primarily due to non-availability of elected governing body and appointment of Administrators and Adhoc Committees since year 2019. Though, the member had echoed the concerns of misuse of funds but prima facie wishes early resolution to ongoing complaints and thus considered as suggestions in overall interest of society and betterment of Garhwal Sabha.*

SECTION - X
CONCLUSION

99. **Conclusion.** Following conclusions are made by the Enquiry Officer :-

(a) *Making allegations on the Governing Body from 2016-2019 and naming Shri Dev Singh Gusai ex President, Shri Surender Singh Rawat ex General Secretary and Shri Yogesh Budakoti ex Treasurer is considered selective as the same acts of procedural lapses occurred during entire period of enquiry.*

(b) *The **procedural lapses & violations** by every governing body from year 2007 to 2019 **appears to be unintentional** and primarily attributed to ignorance by accountants, internal auditors and statutory auditor of Garhwal Sabha.*

(c) *Widening of roles and responsibilities due to **opening of new School Branches, increase in teachers & staff, hiring of Transport, opening new Coaching Centers, Computer Centers, Silai Centers & other welfare activities** of Garhwal Sabha. It may be seen that the Sabha has opened 7 new branches of BN Public Schools within few years (2007 - 2016), whereas the **working style of Governing Body remained unchanged.***

(d) **Reluctance to submit documentary evidences duly signed by Shri Satish Chandra Dhyani and simultaneously supporting Shri Govind Ram Thapliyal to file complaints despite knowing that he (Govind Ram) is uneducated**, raises suspicion on role of Shri Satish Chandra Dhyani being member of Garhwal Sabha. It's important to note that Shri SC Dhyani addressed the General Body on 09.06.2019 and no allegations were made by him against any of the members of Garhwal Sabha.

(e) **Lodging complaint by members & stay on a General Body Meeting scheduled for 28.04.2019 by Ld. District Registrar of Societies, Faridabad was unfortunate and turning point in history of Garhwal Sabha due to which working of Sabha has been affected adversely.**

(f) **Internal disputes appear to be rising** due to various reasons and must be resolved amicably before it's too late. **Violation made by a member himself and lodging complaint on others** for committing same act was surprising & bizarre. This comment is specifically made on allegations made for misuse of Imprest account, employment of dependent or relative and drawing money for giving services being an Office Bearer of Sabha.

(g) **Selecting FY 2015-16 for comparison stating that no expenditure was doubtful** during this financial year was **completely unjustified** and appears to be an act of favoring a particular governing body and defaming others. Also, **offering nasty comments by the Special Auditor without seeking clarifications** couldn't be justified.

(h) It is evident that **certain expenses** are made after discussing within the Governing Body members, which were regularly incurred **towards liaison with various departments but reflected under different heads** to maintain anonymity. Such expenses/bills later become controversial due to surfacing of differences amongst members and termed as fraudulent expenses. It is strongly recommended that a transparent mechanism must be adopted by the Sabha to protect its members for incurring such expenses, which are otherwise duly approved in good faith.

(j) Continuation of common methods & procedures and; similar violations & lapses made in good faith by all governing bodies for entire duration of 15 years gives no reason to believe that funds of Garhwal Sabha were misused or embezzled, especially by the Governing Body from 2016 to 2019 on whom allegations were made. And; reasons to believe that no embezzlement was done by the alleged governing body are that it **achieved highest profit, maximum students, purchased land, constructed buildings, constructed playground, repaid previous loans, opened Computer & Silai Centers, affiliated BN Public Schools to CBSE & set up a Science Lab etc.**

(k) **In view of above, embezzlement of funds as claimed and alleged by complainants & the Administrator of Garhwal Sabha may be ruled out.**