REGISTERED

GOVERNMENT OF THE PUNJAB
SPECIAL EDUCATION DEPARTMENT

ORDER

No. SO(ESTT.)10-741/2016: **WHEREAS**, disciplinary proceedings through a regular inquiry under the Section 5 read with Section 9 of the PEEDA Act, 2006 **('Act')** were initiated against **Ms. Nazia Mushtaq,** Senior Special Education Teacher (HI Field/BS-17), former Incharge Headmistress, Govt. Special Education Centre, Layyah, presently posted at Govt. Special Education Centre, Karor Lal Eason, District Layyah **('accused officer No. 1')**, **Mr. Muhammad Aslam Sahu**, Senior Special Education Teacher (VI Field / BS-17), previously posted as Incharge Headmaster, Government Special Education Centre, Chowk Azam presently posted as Senior Special Education Teacher (VI Field / BS-17) at Government Special Education Centre, Kot Sultan, and entrusted additional charge of the post of Incharge Headmaster, Government Special Education Centre, Kot Sultan **('accused officer No.2')**, **Mr. Muhammad Imran Khan**, Educator (BS-16), Incharge Headmaster, Govt. Institute for Slow Learner, Layyah **('accused officer No.3')**, **Mr. Noor-ul-Ain Raza**, Junior Special Education Teacher (BS-16), Incharge Headmaster, Government Special Education Centre, Choubara **('accused officer No.4')**, **Mr. Tausif-ur-Rehman,** Junior Special Education Teacher (BS-16), Incharge Headmaster, Government Special Centre, Fateh Pur **('accused officer No.5')** and **Mr. Mushtaq Ilyas**, Vocational Teacher (BS-14), Government Special Education Centre, Chowk Azam **('accused officer No.6') (jointly referred as be as 'accused officers')** vide Order of Inquiry dated 13.08.2024 by appointing Mr. Shahid Abbas, Principal (VI Field/BS-19), Govt. (High) Special Education Centre, Shalimar Town, Lahore. The Order of Inquiry was substituted vide orders dated 04.07.2025, 12.11.2025 and 16.12.2025 and vide order dated 16.12.2025, **Ms. Humaira Farooq,** Vice Principal (BS-18), presently posted as Principal, Government Degree College of Special Education, Multan was appointed as Inquiry Officer to proceed against the accused officers in terms of Section 5 read with Section 9 of the Act *ibid* on the following charges of inefficiency and misconduct:

CHARGES AGAINST MS. NAZIA MUSHTAQ / ACCUSED OFFICER NO.1

i. Ms. Nazia Mushtaq, in her capacity as the former Incharge / DDO, Govt. Special Education Centre, Layyah demonstrated a blatant disregard for official directives issued by the District Education Officer (Special Education) D.G Khan and Convener of the Probe Committee. Her failure to submit crucial financial records for audit, coupled with her absence from pivotal probe committee meetings on 03-06-2023 and 06-06-2023, shows her inefficiency. She instead of providing necessary documentation to the probe committee submitted medical slips from DHQ Layyah, which demonstrates her incompetence to manage official affairs and also her non-compliance.

ii. The accused officer issued a vague supply order on 02.06.2023 for the procurement of 184 uniforms (134 male, 52 female). The supply order did not contain any detail of sizing parameters and the same was issued without completion of codal formalities i.e. signing of contract on stamp paper worth 0.25% of contract value as per Stamp Duty Act, 1899.

iii. Ms. Nazia Mushtaq's recommendation of an inappropriate procurement committee, devoid of any member from the procuring agency, shows lack of transparency and legitimacy of the uniform procurement process. The absence of inclusion of essential stakeholders in the procurement committee compromises the fairness and credibility of the committee's oversight.

iv. Discrepancies in procurement committee members' statements about Ms. Nazia Mushtaq's presence during the uniform delivery on 10-06-2023, coupled with her submission of medical slips indicating her unfitness to perform duty and her subsequent inability to appear before the probe committee on 03-06-2023 & 06-06-2023, shows lack of transparency in the procurement process.

v. Procurement committee sessions, integral to procurement proceedings, held 25 kilometers away from the Centre, shows compromised procurement process. Moreover, procurement committee members provided misleading information about laboratory testing of uniforms, which as per record was not conducted. The absence of a quality testing report attached to the bill raises significant doubts about the accuracy of committee members' statements and the overall integrity of the procurement process.

vi. Ms. Nazia Mushtaq, being a category-III officer, signed a bill for Rs. 1.700 million, surpassing her authorized limit of 1.500 million. Moreover, the deliberate inclusion of a sales tax amounting to Rs. 259,786/- in the bill by Ms. Nazia Mushtaq shows collusion with the firm's owner, contradicting the committee's stance on rates inclusive of tax.

vii. Irregularities in the uniform bill, including discrepancies in sizes and quantities of uniforms, show an attempt to exhaust the Centre's budget through a bill for maximum expenditure as the supplies did not align with the ages of the special students.

viii. The procurement committee endorsed a certificate lacking clarity and appearing ambiguous. The certificate fails to delineate quantity and detailed sizing for uniforms, and the circumstances surrounding Ms. Nazia Mushtaq's fitness raise serious concerns. The distribution of uniforms during summer vacations, coupled with discrepancies in the number of uniforms received by students, makes the distribution process doubtful.

ix. Ms. Nazia Mushtaq, being Incharge of Special Education Centre Layyah, engaged in gross misconduct by unlawfully taking away all vital official record of the Centre. The missing record include Stock Registers, Fixed Asset Register, Order Book, Attendance Register, Uniform Distribution Register, Stipend Register, and other essential documents.

<u>CHARGES AGAINST MEMBERS OF PROCUREMENT COMMITTEE</u>

1. **Mr. Muhammad Aslam Sahu, Senior Special Education Teacher (VI Field / BS-17), previously posted as Incharge Headmaster,**

Government Special Education Centre, Chowk Azam presently posted as Senior Special Education Teacher (VI Field / BS-17) at Government Special Education Centre, Kot Sultan, and entrusted additional charge of the post of Incharge Headmaster, Government Special Education Centre, Kot Sultan / Accused officer No.2

2. Mr. Muhammad Imran Khan, Educator (BS-16), Incharge, Govt. Institute for Slow Learners, Layyah / Accused officer No.3
3. Mr. Noor-ul-Ain Raza, Junior Special Education Teacher (BS-16), Incharge, Government Special Education Centre, Choubara / Accused officer No.4
4. Mr. Tausif-ur-Rehman, Incharge / Junior Special Education Teacher (BS-16), Incharge, Government Special Centre, Fateh Pur / Accused officer No.5

i. Being member of the Procurement Committee, you have committed grave misconduct, characterized by gross negligence which deprived the special students from the provision of uniform coupled with exposing the public exchequer towards potential fraudulent risk of Rs. 1.700 million. You being member of Procurement Committee failed to act in a befitting manner as the documents for the procurement of uniforms were drafted retrospectively to manage the lacunas. You also provided misleading information about laboratory testing, and supported an ambiguous certificate of uniform receiving that lacked clarity and necessary information about sizing & quantity.

ii. You also failed to ensure conformity with standard procurement procedures, and colluded with Ms. Nazia Mushtaq / accused officer No.1 in incorporating a sales tax amount of Rs. 259,786/- in the bill negating the committee's stance on rates inclusive of tax. These actions collectively cast doubt on the legitimacy and integrity of the entire procurement process.

CHARGES AGAINST TECHNICAL MEMBER OF PROCUREMENT COMMITTEE

1. **MR. MUSHTAQ ILYAS, VOCATIONAL TEACHER, GOVERNMENT SPECIAL EDUCATION CENTRE, CHOWK AZAM**

Being technical member of the Procurement Committee, you have committed grave misconduct which deprived the special students from the provision of uniform coupled with exposing the public exchequer towards potential fraudulent risk of Rs. 1.700 million. You being technical member of Procurement Committee, overlooked the procurement process, failing to report discrepancies and anomalies therein to higher management. Your inaction has resulted in the denial of uniforms to special students, while the firm claims payment for a procurement process that lacks transparency and efficiency.

2. **AND WHEREAS**, the Inquiry Officer after conducting the inquiry proceedings submitted inquiry report. The Inquiry Officer recommended that minor penalty of 'withholding of one increment for a period of one year' under Section 4(1)(a)(ii) of the PEEDA Act, 2006 may be imposed upon the accused officer No. 1. Whereas, accused officers No. 2 to 6 may be exonerated. After receipt of recommendations of Inquiry Officer, Show Cause-cum-Personal Hearing Notice

under Section 13(4) of the PEEDA Act, 2006 was issued to the accused officers directing them to submit additional defense, *if any*. The accused officers were also afforded opportunity of hearing through Additional Secretary Special Education / **Hearing Officer**. The Hearing Officer after affording opportunity of personal hearing to the accused officers in presence of Departmental Representative on 20.04.2026 and after fulfilling all codal formalities submitted report of hearing proceedings endorsing the recommending of Inquiry Officer.

3. **AND WHEREAS,** as per hearing report, during the course of personal hearing conducted under Section 13(4) of the PEEDA Act, 2006, the accused officers as well as the Departmental Representative were afforded full opportunity to advance their respective submissions and clarify their positions on the inquiry findings and recommendations. Accused officer No.1 namely Ms. Nazia Mushtaq, despite having been afforded sufficient opportunity, did not submit any additional written defence. However, during hearing proceedings, her stance substantially remained the same as taken during inquiry proceedings. She denied the allegations of misconduct and inefficiency and maintained that the procurement process had been undertaken in accordance with prevailing practice and available administrative understanding. She reiterated that the procurement committee had acted collectively and asserted that no financial loss had been caused to the Government exchequer. She further contended that the procurement record was being physically maintained by ministerial staff and that the allegations regarding missing record had been exaggerated and misconstrued. She also attempted to justify the procurement process and the signing of the bill on the plea that the matter remained subject to scrutiny by the District Accounts Office and no payment had ultimately been released. However, when confronted with the applicable procurement framework and delegated financial powers, accused officer No.1 could not satisfactorily rebut the findings relating to her failure to observe mandatory procurement formalities, her assumption of financial authority beyond prescribed limits, and her persistent denial of statutory responsibility as head of institution.

4. **AND WHEREAS,** the accused officers No.2 to 6 namely Mr. Muhammad Aslam Sahu, Mr. Muhammad Imran Khan, Mr. Noor-ul-Ain Raza, Mr. Tausif-ur-Rehman and Ms. Mushtaq Ilyas submitted additional written defence and also advanced oral submissions during personal hearing. They consistently maintained that they had performed their assigned responsibilities strictly in accordance with law, rules, and directions of the procuring agency. They categorically denied any collusion, mala fide, misconduct, or financial irregularity and asserted that they merely acted within the limited scope of their respective roles as procurement committee members and technical member. They further submitted that the procurement process, laboratory testing, physical verification, and supply of uniforms had been undertaken collectively and transparently, and that no evidence existed establishing any dishonest intention, wrongful gain, or deliberate violation of procurement rules on their part. They also emphasized that no financial loss had been caused to the Government and no payment had been released in pursuance of the disputed procurement bill.

5. **AND WHEREAS,** the Departmental Representative, while supporting the inquiry proceedings and defending the legality and propriety of the inquiry report, argued that the findings against accused officer No.1 were fully borne out from documentary evidence, witness statements, and procurement record. It was submitted that accused officer No.1, being head of institution and representative of the procuring agency, was under a statutory obligation to ensure strict compliance with procurement rules, maintenance of official record, and adherence to delegated financial powers. The Departmental Representative contended that accused officer

No.1 repeatedly attempted to mislead the inquiry by relying upon irrelevant and misconceived legal provisions and by disowning responsibilities which legally vested in her office. It was further argued that the act of signing and processing a procurement bill beyond authorized financial competence constituted a serious procedural irregularity and financial impropriety squarely attracting disciplinary liability under the PEEDA Act, 2006. At the same time, the Departmental Representative fairly conceded that the inquiry record did not establish embezzlement, corruption, actual financial loss, or deliberate collusion against accused officers No.2 to 6. It was acknowledged that the evidence against them remained insufficient and inconclusive and that no substantive material had emerged proving mala fide, intentional misconduct, or deliberate violation of procurement rules on their part. The Departmental Representative, therefore, did not oppose the recommendation of exoneration in respect of accused officers No.2 to 6.

6. **AND WHEREAS,** upon careful examination of the additional defence reply, the annexed documents, the inquiry report, hearing report and the recommendations of the Inquiry Officer, it has been observed that the inquiry was conducted strictly in accordance with the provisions of the PEEDA Act, 2006 and the settled principles of natural justice. The accused officers were fully apprised of the allegations levelled against them; they were afforded adequate opportunity to submit written defence, to rebut the allegations, to cross-examine, and to advance oral submissions during personal hearing. No procedural illegality, denial of opportunity, bias, mala fide, or miscarriage of justice has been pointed out or otherwise observed in the conduct of inquiry proceedings. The inquiry proceedings, therefore, suffer from no legal infirmity whatsoever.

7. **AND WHEREAS,** after independent appraisal of the entire material available on record, it is observed that the findings recorded by the Inquiry Officer against accused officer No.1 namely Ms. Nazia Mushtaq are fully supported by cogent, reliable, consistent, and legally admissible evidence. The record unmistakably establishes that accused officer No.1 failed to discharge her official responsibilities with the degree of diligence, prudence, administrative competence, and financial discipline expected from a public servant holding the position of Head of Institution and functioning as representative of the procuring agency. The inquiry record conclusively establishes that accused officer No.1 repeatedly attempted to evade responsibility regarding maintenance and custody of official procurement record by taking contradictory, misconceived, and untenable pleas. Her persistent assertion that the Headmistress was not custodian of official procurement record stands in direct conflict with Rule 46 of the Punjab Procurement Rules, 2014, which unequivocally casts responsibility for preservation, maintenance, and production of procurement record upon the procuring agency represented through the head of institution.

8. **AND WHEREAS,** the Inquiry Officer has rightly concluded that although clerical staff may physically handle or maintain files, ultimate accountability for safeguarding and preserving official record rests upon the Head of Office. The repeated denial of this settled position by accused officer No.1, despite confrontation with the applicable rules, clearly reflects administrative inefficiency, lack of understanding of statutory obligations, and a deliberate attempt to mislead the inquiry proceedings through citation of irrelevant and distorted legal provisions.

9. **AND WHEREAS,** the record further establishes that accused officer No.1 failed to comply with mandatory codal and procurement formalities while processing procurement matters. The defence advanced by accused officer No.1 regarding alleged inapplicability of execution of contract on requisite stamp paper

has rightly been discarded by the Inquiry Officer as misconceived and unsupported by the applicable procurement framework. The attempt of accused officer No.1 to justify procedural omissions through reference to irrelevant rules demonstrates a serious lack of comprehension of procurement law and financial discipline governing public institutions. Public procurement is not a casual administrative exercise; *rather*, it is a regulated statutory function requiring strict adherence to prescribed procedures to ensure transparency, accountability, and protection of public funds. Any deviation therefrom constitutes serious inefficiency and administrative impropriety.

10. **AND WHEREAS,** it is further established from the inquiry record that accused officer No.1, despite being a Category-III officer, signed and processed a bill amounting to Rs.1.703 million beyond her delegated financial competence. This act has rightly been categorized by the Inquiry Officer as mis-procurement and a clear violation of financial propriety and delegated financial powers. Although the inquiry has not established embezzlement, corruption, or actual financial loss to Government, the unauthorized exercise of financial authority beyond prescribed limits constitutes a grave procedural irregularity and reflects disregard for established financial discipline.

11. **AND WHEREAS,** the allegations which the Inquiry Officer found unsupported by evidence, have also been carefully examined. The inquiry record does not substantiate allegations regarding unlawful constitution of procurement committee, manipulation of laboratory testing, fraudulent inclusion of additional sales tax, or unlawful removal of official record by accused officer No.1. The documentary material available on record, including laboratory reports, witness statements, delivery record, distribution evidence, and related annexures sufficiently establish that uniforms were in fact supplied and distributed amongst students. *Likewise*, the allegation regarding inclusion of additional sales tax was rightly discarded after it was established that the amount in question already formed part of the total bid amount and no excess financial liability was imposed upon Government. These findings clearly demonstrate that the Inquiry Officer conducted the inquiry fairly, objectively, independently, and without prejudice.

12. **AND WHEREAS,** as far as case of accused officers No.2 to 6 namely Mr. Muhammad Aslam Sahu, Mr. Muhammad Imran Khan, Mr. Noor-ul-Ain Raza, Mr. Tausif-ur-Rehman, and Ms. Mushtaq Ilyas is concerned, the inquiry record does not establish any deliberate misconduct, mala fide, collusion, negligence, or wrongful gain attributable to them. The evidence available on record demonstrates that they acted within the limited scope of their assigned responsibilities as members of procurement committee and technical member respectively. The inquiry proceedings further establish that they participated in procurement proceedings in good faith, verified the supplied uniforms, facilitated laboratory testing through NTRC, and acted on the basis of record and material available before them at the relevant time. No credible evidence has emerged during inquiry connecting accused officers No.2 to 6 with any manipulation of procurement process, financial irregularity, mala fide intention, wrongful loss to Government, or intentional violation of procurement rules. The Inquiry Officer has therefore rightly concluded that the charges against accused officers No.2 to 6 could not be substantiated.

13. **AND WHEREAS,** it is also observed that the findings and recommendations recorded by the Inquiry Officer, *as endorsed by the Hearing Officer*, are balanced, proportionate, legally sustainable, and firmly rooted in the evidentiary record. The misconduct established against accused officer No.1 primarily pertains to procedural negligence, administrative inefficiency, financial impropriety, lack of due diligence, and failure to properly discharge statutory obligations attached to the office held by her. However, since no corruption,

embezzlement, misappropriation, or actual financial loss to Government has been established, the minor penalty recommended by the Inquiry Officer appears fair, proportionate, just, and commensurate with the nature and gravity of misconduct proved on record.

14. **NOW THEREFORE**, I, **Shoaib Iqbal Syed**, Secretary Special Education / Competent Authority in the instant case, after having considered all the aspects, material relating to the case and recommendations of the Inquiry Committee, *for reasons stated herein above*, and in exercise of powers conferred under Section 13(5) of the PEEDA Act, 2006, do hereby order as follows:

I. The charges of inefficiency and misconduct against accused officer No. 1, Ms. Nazia Mushtaq, Senior Special Education Teacher (HI Field/BS-17), former Incharge Headmistress, Govt. Special Education Centre, Layyah, presently posted at Govt. Special Education Centre, Karor Lal Eason, District Layyah, stand **fully proved**. Hence, while agreeing with the recommendation of the Inquiry Officer, and in exercise of powers vested in me under Section 13(5) read with Section 4 of the PEEDA Act, 2006, I hereby impose the minor penalty of '**withholding of one increment for a period of one year**' under Section 4(1)(a)(ii) of the PEEDA Act, 2006.

II. The charge of inefficiency and misconduct against accused officers No.2 to 6 namely Mr. Muhammad Aslam Sahu, Mr. Muhammad Imran Khan, Mr. Noor-ul-Ain Raza, Mr. Tausif-ur-Rehman, and Ms. Mushtaq Ilyas remained unproved. Accordingly, while concurring with the recommendations of the Inquiry Officer, they are hereby **exonerated** from the charge(s) against them under Section 13(3) of the PEEDA Act, 2006.

(SHOAIB IQBAL SYED)
SECRETARY
GOVERNMENT OF THE PUNJAB
SPECIAL EDUCATION DEPARTMENT /
COMPETENT AUTHORITY

Dated Lahore, the
June 10 /2026

No. & Date Even:

A copy is forwarded for information and necessary action to the:-

1. Director General, Special Education Punjab, Lahore.
2. District Accounts Officer, Layyah.
3. District Education Officer (Special Education), D.G Khan.
4. Ms. Nazia Mushtaq, Senior Special Education Teacher (HI Field/BS-17), Govt. Special Education Centre, Karor Lal Eason, District Layyah.
5. Mr. Muhammad Aslam Sahu, SSET (VI Field / BS-17) Incharge, Government Special Education Centre, Kot Sultan.
6. Mr. Muhammad Imran Khan, Incharge Headmaster / Educator (BS-16), Govt. Institute for Slow Leaners, Layyah.
7. Mr. Noor-ul-Ain Raza, Incharge Headmaster / JSET (BS-16), Government Special Education Centre, Choubara.
8. Mr. Tausif-ur-Rehman, Incharge Headmaster / JSET (BS-16), Government Special Centre, Fateh Pur.
9. Mr. Mushtaq Ilyas, Vocational Teacher (BS-14), Government Special Education Centre, Chowk Azam.
10. PS to Secretary Special Education Department.

10/6/2026

SECTION OFFICER (ESTT.-I)
SPECIAL EDUCATION DEPARTMENT