

**PENALTY ORDER**

No. SO(ESTT.)21-103/2008. WHEREAS, disciplinary proceedings through a regular inquiry under the Punjab Employees, Efficiency, Discipline and Accountability Act, 2006 ('Act') were initiated against **Mr. Muhammad Anees Akhtar**, Psychologist (BS-17) / Ex-DDO, Govt. Secondary Special Education Centre, Sahiwal District Sargodha ('accused officer') vide Order of Inquiry dated 27.02.2025 under Section 3 read with Section 9 of the Act *ibid* on the following charges of misconduct, inefficiency and corruption by appointing **Mr. Tariq Javed**, Headmaster (BS-18), Govt. (High) Special Education Centre, Nankana Sahib as Inquiry Officer:

- i. The accused officer used the activity room of the Centre for personal gossip and non-official matters, which amounts to misuse of a shared facility meant for constructive and professional purposes. The accused officer still continues to use his office space for personal gossip and non-work-related discussions, neglecting the professional use of the workspace.
- ii. The accused officer has not conducted the assessments of special students on a regular basis, which is a fundamental duty of his role as a Psychologist. In addition to above, the file work related to the assessment of special students is being completed by Ms. Mahnoor Anwar, Speech Therapist. This indicates a lack of ownership of his assigned duties and an inappropriate delegation of critical tasks, thereby compromising the quality and accuracy of the assessments.
- iii. The accused officer, *according to statements of the drivers*, extended the official bus route beyond the prescribed 50 km limit to include his residence at Chak Bhone, District Jhang and that stop was not entered on log book. This location falls outside the jurisdictional boundary of Tehsil Sahiwal, District Sargodha and is a clear violation of the Transport Policy of Special Education Department.
- iv. During the tenure of accused officer as Drawing and Disbursing Officer (DDO) of the Centre, several irregularities and serious violations were observed regarding the distribution of stipends and uniforms for special students: The Uniform and Stipend Distribution Registers were not maintained properly. Record lacks transparency, and the last pages of the Uniform Register are not certified. Moreover, parents lodged verbal complaints that scholarship cheques issued to special students were frequently bounced back due to insufficient funds in the stipend account and uniforms were also not distributed properly. This indicates financial mismanagement under his supervision.

- v. Numerous bills were found without invoice dates and were not entered into the history or stock registers for issuance/disbursement. Bogus dates were entered on invoices, raising serious concerns regarding the authenticity of transactions. Some details of bills are as under:

F.Y	Head of Bill	Amount	Remarks
2021-22	A13001	30420	Two batteries were purchased for Vehicle No.5137 during financial year 2021-22, also two batteries were purchased in next year for same vehicle and not entered on case history sheet R/o Transport. Bogus dates were entered on invoices. Mobile oil bill was drawn from R/o Transport head instead of POL head in financial year 2022-23
2022-23	A13001	45930	
2022-23	A09203	74880	Bill was claimed Purchase of Computer Core i3 complete set, but according to the written statement of Incharge Principal/DDO that said system is not available in store, which was not purchased.
2021-22	A03902	9957	580+235 File covers and 235 result cards were printed in two fiscal years, but issuance record was not justifiable.
		9945	
2022-23	A03902	10998	
2021-22	A13101	12470	Bills were claimed without invoice dates, maintenance of different machinery items and no record was found regarding history sheet of bill claims.
		6206	
		6201	
2022-23	A13101	7400	
		35500	
		34500	
2021-22	A13201	24824	All bills were claimed for repair of different furniture items, but was not shown repair of any furniture item during monitoring and not entered the bills on history sheet of repair of furniture.
		74646	
2022-23	A13201	12400	
		43500	
		56500	
2021-22	A03304	10121	Bills were claimed without invoice dates and no any disbursement record of ice & coal.
		9828	
2022-23	A03304	13016	
2021-22	A03918	19949	Bills were claimed without invoice dates and no any disbursement record, which items were purchased.
		19778	
		18792	
2022-23	A03918	20469	
		5200	
2021-22	A13304	368404	Bills were claimed without invoice date and some work was done, but more amounts were not utilized according to the bill's work. As per statement of Incharge Principal/DDO, Mr. Anees Akhtar has been demanding Rs. 1,30,000/- lieu of repair of fallen boundary wall in the year 2023, which was completed from donations as he communicated verbally to DEO office already.
2022-23	A13304	50032	
		49959	
		6084	
		46250	

- vi. According to the written statement of the present Incharge Principal / DDO, no record exists in her office regarding the auction of old, un-serviceable store items. The present Incharge Principal/DDO reported that two Gum Arabic trees and approximately 11 other trees (L x W = 34x50) were auctioned off during the tenure of accused officer as DDO. The auction of these items was conducted without proper authorization or documentation. No amount was deposited into the Government treasury following the auction, indicating a direct violation of financial regulations and potential misappropriation of government funds.
- vii. Two air conditioners, which were donated for the use of special students at the center, were instead used for personal purposes of the accused officer. This act represents a blatant misuse of charitable donations, which were intended to benefit the students and enhance their learning environment.
- viii. The accused officer was entrusted with the DDO powers; however, he unlawfully used the Principal's official stamp and name on correspondence, including financial matters. Furthermore, as DDO only, he was not authorized to initiate or forward the Performance Evaluation Reports (PERs) of contract employees.
- ix. The accused officer removed two air conditioners, which were donated for the use of special students, without proper authorization or intimation to the present Incharge Principal / DDO. The accused officer also tore two pages from the official donation register and has installed back both air conditioners after probe but two pages of the register (No. 8 & 9) are still missing. This act of destroying / tampering with official records amounts to an attempt to conceal or manipulate donation details.

2. **AND WHEREAS**, the Inquiry Officer after conducting inquiry into the charges submitted inquiry report, wherein the Inquiry Officer recommended imposition of following penalty upon the accused officer:

Sr. No.	Name of Accused Officer	Recommendation
1.	Mr. Muhammad Anees Akhtar, Psychologist (BS-17) / Ex-DDO, Govt. Secondary Special Education Centre, Sahiwal District Sargodha.	Withholding of one annual increment.

3. **AND WHEREAS**, upon receipt of inquiry report, Show Cause-cum-Personal Hearing Notice under Section 13(4) of Act *ibid* was issued to the accused officer directing him to submit additional defence, *if any*, and also to appear for personal hearing on 16.10.2025. The accused officer was granted another opportunity of hearing on 12.11.2025.

4. **AND WHEREAS**, the accused officer appeared on the scheduled dates and, during the course of personal hearing, reiterated the position earlier taken by him during the inquiry proceedings. He asserted that he had consistently performed his official duties with diligence, integrity, and commitment, and emphasized that no complaint of any kind had ever been lodged against him throughout his service career. He further contended that the charges levelled against him were not aligned with the factual record or documentary evidence available on file. The accused officer maintained that all relevant documents and evidence had been duly produced before the Inquiry Officer in rebuttal of the allegations; however, his defence was neither adequately appreciated nor objectively evaluated in the inquiry report. He alleged that the Inquiry Officer, without proper scrutiny of his defence, had erroneously proceeded to recommend the imposition of penalty. Conversely, the Departmental Representative submitted that the accused officer was provided full and fair opportunity to access and review all material evidence pertaining to the charges. He stated that the inquiry proceedings were conducted strictly in accordance with the provisions of the PEEDA Act, 2006, and that the statements of all material witnesses were duly recorded in the presence of the accused officer, who was also granted the right of cross-examination. It was emphasized that the Inquiry Officer had duly considered the entire defence advanced by the accused officer, the factual matrix of the case, and the surrounding circumstances before arriving at his findings. The Departmental Representative maintained that the penalty proposed by the Inquiry Officer was justified, proportionate, and commensurate with the nature and gravity of the misconduct established against the delinquent officer.

5. **AND WHEREAS**, upon carefully reviewing the entire record, including the inquiry report, evidence produced during the inquiry, the defence put forward by the accused officer, and the findings of the Inquiry Officer, it becomes clear that the recommendations made by the Inquiry Officer do not fully reflect the seriousness of the issues that have been proved or partially proved. The established charge regarding the double purchase of bus batteries and the failure to maintain proper expenditure records is a serious lapse, especially for an officer performing the duties of a Drawing and Disbursing Officer. Such negligence in maintaining financial record directly violates the basic rules meant to ensure transparency and accuracy in government spending. Similarly, the partially proved charge concerning the auction of old and un-serviceable items, where no proper auction file, approval, or treasury deposit record exists, shows clear disregard for required procedures and raises concerns about weak administrative oversight. The partially proved matter relating to missing pages from the donation register, even though the donated air conditioners were later found at the Centre, still amounts to tampering with official record, which is a breach of responsibility and undermines trust in the proper handling of government property. It has further been noticed that no credible, direct, or unimpeachable evidence has surfaced indicating personal pecuniary benefit, dishonest intent, or conscious manipulation of financial processes by the accused officer; nor has the inquiry established beyond reasonable doubt that the lapses were motivated by corruption or mala fide design. The misconduct established, though undeniably

serious, administratively improper, and inconsistent with the standards of efficiency and diligence expected of a public officer, does not rise to the threshold warranting imposition of a penalty affecting future financial progression. Hence, the inquiry officer's recommendation of withholding one annual increment does not reflect a proportionate or calibrated response to the nature of misconduct actually proved and does not sufficiently account for the mitigating factors, including the absence of prior adverse record, the lack of substantiated personal gain, and the presence of shared administrative responsibility. Accordingly, in the considered view of the undersigned, imposition of a minor penalty of **Censure**, will be proportionate and justified in view of gravity / severity of the charges that stood partially proved.

6. **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 *for reasons stated herein above*, in exercise of powers vested in me under Section 13(5) read with Section 4 of the Punjab Employees Efficiency, Discipline and Accountability Act, 2006 do hereby award minor penalty of '**Censure**' under Section 4(1)(a)(i) of the Act *ibid* to the accused officer.

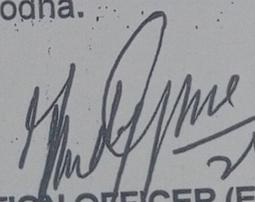
Dated Lahore, the  
~~December~~ 02 / 2025

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

No. & Date Even:

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

1. Director General Special Education, Punjab, Lahore.
2. District Education Officer (Special Education), Sargodha to ensure delivery of this order to the accused officer.
3. Headmaster / Headmistress, Govt. Secondary Special Education Centre, Sahiwal District Sargodha to ensure delivery of this order to the accused officer.
4. Mr. Muhammad Anees Akhtar, Psychologist (BS-17), Govt. Secondary Special Education Centre, Sahiwal District Sargodha.
5. PS to Secretary Special Education Department.

  
21/12/25  
SECTION OFFICER (ESTT.-II)  
SPECIAL EDUCATION DEPARTMENT