

REGISTERED



**GOVERNMENT OF THE PUNJAB  
SPECIAL EDUCATION DEPARTMENT**

**ORDER**

*Saima Saad*

**No. SO(ESTT)10-359/2010. WHEREAS**, Deputy Director (Admn.), Directorate General of Special Education Punjab, Lahore, submitted a report following a visit by the District Education Officer (Special Education), D.G. Khan, to the Government Special Education Center, Karor Lal Easan, on 09.10.2023. The report addressed a complaint lodged by Ms. Saima Bibi, Mali, against Mr. Iftikhar Niazi, Driver, alleging inappropriate remarks. The complaint, unsigned and undated, was posted on social media by **Ms. Shagufta Naz**, Senior Special Education Teacher (H.I Field / BS-17), previously posted as Incharge, Govt. Special Education Center, Karor Lal Easan, presently under suspension and reported to department (**'accused officer'**), defaming the department without verifying its legitimacy. The DEO also reviewed rough cost estimates of Rs. 5.644 million for building repairs, which were deemed dubious. During the visit, financial irregularities, embezzlement, and fake complaints were unearthed. Subsequent analysis revealed misconduct, inefficiency, and corruption by the accused officer, including electricity theft, stipend misappropriation, uniform procurement irregularities, PPRA violations, inflated repair costs, and non-compliance with attendance targets (55% in October 2023). The evidence also showed theft of electricity, misuse of funds, non-functional CCTV cameras, and fabricated records. Parent complaints regarding uniform delays further highlighted administrative failures. The DEO recommended disciplinary action against the accused officer for inefficiency, corruption, and misconduct, emphasizing the need for accountability to safeguard public funds and ensure institutional integrity.

2. **AND WHEREAS**, after receipt of report, disciplinary proceedings through a regular inquiry under the Section 5 read with Section 9 of the **PEEDA Act, 2006 ('Act')** were initiated against the accused officer vide order dated 04.04.2024 by appointing **Ms. Humaira Farooq**, Vice Principal (BS-18), Govt. Degree College of Special Education, Multan as Inquiry Officer on the following charges of inefficiency and misconduct:

1. The accused officer admitted in her written statement submitted before the District Education Officer (Spl. Edu.). D.G Khan during his visit on 09.10.2023 that her quarter has no electricity meter and she explained that she is using electricity from electricity meter of a neighbour bearing reference No. 16157331114500R. She further confessed in her statement that she did not have any record of previous bills. The consumption of units of the Centre shows that the stance of the accused officer is based on mis-statement, as the Centre electricity bills for the year 2020, 2021 & 2022 show theft of electricity. Detail is as under:

Year-21	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
Unit	1650	1026	640	340	840	960	700	760	880	1780	1820	1880

Consumed												
Year-22	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22
Unit Consumed	1660	1460	740	800	760	1177	904	1420	2146	1446	1604	1492
Year-23	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23
Unit Consumed	638	421	282	225	273	210	219	446	864	847	604	1157

The above table shows that the consumption of units during summer vacations increased whereas these should have declined which manifestly shows that the accused officer was consistently stealing / misusing the Centre electricity for her quarter/residence and thereby used 14000 units unauthorizedly and caused heavy loss to Government ex-chequer amounting to Rs. 4,90,000/- (which is equivalent to the cost of 14000 units misused and average cost per unit i.e. Rs. 35/-). During visit of DEO on 09.10.2023, the accused officer submitted a fake copy of bill which is a rural connection type whereas Centre connection type is urban. This aspect also establish that the stance of the accused officer in her written statement is inaccurate.

- The bank statement of Centre account no. PK75NBPA1688004085717575 at Allied Bank D.G Khan shows some suspicious entries. The accused officer had withdrawn an amount of Rs. 224,800/- through cheque No. 259851440 on 29-07-2022 in cash and justification of which is not available. Being suspicious transaction, Allied Bank Limited, Dera Ghazi Khan was approached on 30-10-2023 at 1230 hours by the DEO and the Bank authorities were requested to verify the few random deposit entries. It was confirmed by the Bank authorities that no amount is deposited into the accounts of special students which shows that withdrawn amount of Rs. Rs. 224,800/- has been embezzled.
- No record regarding disbursement of stipend drawn in last four years i.e., 2019 to 2022 was provided by the accused officer.

Detail of withdrawal under the stipend head of account for last four years is as under: -

Sr. No.	Year	Stipend amount withdrawn
1	2022	1,209,600/-
2	2021	1,096,400/-
3	2020	424,000/-
4	2019	648,400/-

- The accused officer prepared the ambiguous tender documents as it did not prescribe the method of procurement and procedure for the evaluation of bids. Besides, no mechanism was framed in the tender

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documents as to what criteria will be followed to choose the lowest price bidder. As for instance, the procuring agency asked the bidder to submit separate price for shoes, but the price of shoes was deliberately made part of other items thereby did not award contract of shoes to M/s Nadeem Brothers, who was offering shoes with the lowest rates. Since, the method of awarding of contract was ambiguous in violation of clauses 24, 25 & 31 of PPRA Rules 2014; there is loss to Govt. exchequer for purchasing the shoes from the 2<sup>nd</sup> highest bidder, overall loss in the purchase of shoes is Rs. 99,050/- for not purchasing the shoes from the lowest bidder.

5. According to clause 3 of terms and conditions of tender documents, the uniform should be got tested from the National Textile University, Faisalabad after the supply from successful bidder. The accused officer did not get the uniform quality tested from the National Textile University, Faisalabad, rather attached suspicious test reports issued by Textile Lab, 05-basement, Bano Bazar, Faisalabad. The accused officer not only procured the substandard uniforms but its disbursement to special students is also suspicious as various complaints have been received from students/parents that neither uniform nor shoes were delivered to them. Various videos have also been received in the office of District Education Officer (Spl. Edu.), D.G Khan, which show that after the said complaints, the accused officer took the students to tailor shop for the supply of uniform and shoes.
6. The financial proposal form designed by the procuring agency categorically stated at the bottom of the page in bold font that "Rates must be including all Government Taxes as per Rules/law prevailing in the country", and the clause 7 of tender notice published on PPRA website, directs the bidders to submit competitive rates inclusive of taxes. Since, all the rates offered by the bidders are inclusive of taxes, the accused officer paid the taxes again to the bidder worth Rs. 221,744/- thus intentionally paid the excess sales tax which was already included in the bid price.
7. Due to the inefficiency of accused officer, she failed to provide the winter uniform and also provided one less pair of shoes to students. According to uniform distribution register, the date of distribution of uniform to special students was 17-06-2023 whereas the Centre received delivery of uniform is on the same date i.e., 17-06-2023. This aspect establishes that the record of uniform distribution is suspicious whilst the quantity distributed is also not mentioned on
8. register. According to log books of the Centre, no bus provided the pick and drop facility to special students on the distribution date i.e. 17-06-2023, being summer holiday.

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9. The accused officer incurred Rs. 842,731/- in year 2022 and Rs. 317,784/- in year 2021 under the head-A13001-Repair to Transport. The said amount is incurred without observing codal and legal formalities and violations of PPRA Rules were being made (Non-formulation of Annual Procurement Plan, Splitting, unjustified expenditure). On the basis of one requisition 07 bills were claimed to avoid tender in the month of May 2023, 04 bills in the month of November 2022 and 02 bills in December 2022. Besides, after repair work, bus was not produced before the Motor Vehicle Examiner for obtaining fitness certificates. A brief detail of alleged repair is as under:-

Sr. No.	Bill No.	Date	Amount	Sr. No.	Bill No.	Date	Amount
1	475	19/05/2023	39,365	8	Nil	17/09/2022	119,340
2	479	22/05/2023	53,438	9	Nil	03/11/2022	119,340
3	480	23/05/2023	37,406	10	Nil	10/11/2022	29,028
4	481	24/05/2023	44,332	11	Nil	20/11/2022	29,500
5	479	26/05/2023	39,270	12	Nil	02/12/2022	33,984
6	485	26/05/2023	41,636	13	Nil	20/12/2022	29,500
7	486	27/05/2023	42,614				
			<u>298,061</u>				<u>360,692</u>

The log book of vehicle No. LYB-7539 shows that vehicle was on road and covered complete route of 100 KM on 15th May, 2023 to 31st May 2023 without any break. This aspect proved that either the bills were fake or the log book entries were fake because it is not possible to carry out the sophisticated repair work and also cover the route. Similarly, tires were purchased for the same vehicle by splitting the bills to avoid tender.

10. The accused officer incurred heavy expenditure in the account head Cost of other store-A3942. No record of permanent items was available. Besides that, no annual stock verification of permanent items was carried out by the accused officer which is in violation of Rule 15.16 of PFR Volume-I which states that physical verification of all stores must be made at least once in every year. The accused officer also did not produce fixed assets register. Detail of expenditure is as under:-

Sr. No	Year	Budget Utilized
1	2022	222,558
2	2021	95,764
3	2020	248,734
4	2019	1,151,724

11. The accused officer had weak administrative control on the staff of the center and she remained inefficient in handling administrative matters of the Centre. The environment of the Centre was found to be very pitiable during the visit of DEO on 09.10.2023 and cleanliness condition was very poor. The daily attendance of students was also very poor as average student attendance is 62% which is below par. No flood light

was found installed in Centre premises which is exposing the public assets to risk, non-functionality of cameras in buses and non-availability of recording forthwith also compromise the safety and security of special student. Such, negligence demonstrates that conduct of the accused officer towards performance of her duty remained highly prejudicial to good service, discipline, unbecoming of an officer and is tantamount to corruption, inefficiency and gross misconduct.

12. The accused officer prepared vague rough cost estimates of Rs. 05.644 million. The scope as per letter No. HM/GSEC/KRR/361 dated 09-09-2023 received from the accused officer includes white wash of whole building, replacement of 05 doors & 50 windows, replacement of 50 ceiling fans, shed for 03 buses, government residences repairing, marble tiling 100\*14 Feet, sewerage 250 feet whole building, replacement of electric wiring, tubes, bulbs and replacement of grills & railings. Whereas, it was found by the DEO during visit on 09.10.2023 that the school building is newly constructed and handed over by building department in 2019. It is a two-story building and its first floor is vacant. The sheds of buses have already been constructed. The residences also require no repair work.

13. The accused officer instigated the co-female staff and lodged a fake complaint of harassment against the driver of the Centre and then uploaded the complaint on social media. The act of the accused officer defamed the department but also its officers.

3. **AND WHEREAS**, the Inquiry Officer after conducting thorough inquiry proceedings, strictly in accordance with the mandate of Act *ibid*, submitted inquiry report and recommended imposition of minor penalty of **'withholding of one year increment for a period of one year'** under Section 4(1)(a)(ii) of the PEEDA Act, 2006 and major penalty of **recovery of Rs. 164,325/-** under Section 4(1)(b)(i) of the PEEDA Act, 2006 upon the accused officer.

4. **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 her to submit additional defence, *if any*, and also to appear before **Additional Secretary Special Education / Hearing Officer** appointed under Section 13(4)(c) of the Act *ibid*, for personal hearing. The Departmental Representative was also directed to appear before the Hearing Officer alongwith all record under Section 13(4)(e) of the Act *ibid*.

5. **AND WHEREAS**, the Hearing Officer submitted report of hearing proceedings stating therein that during the hearing proceedings, the accused officer submitted additional defense reply and contended that charges levelled against her are against the facts and record. She denied the charges and stated that she produced documentary proof to rebut the veracity of the charges before the Inquiry Officer but the Inquiry Officer failed to consider the same and no reason has been given in the inquiry report for award of proposed penalties to her. Lastly, she requested that the charges are baseless and devoid of merit, therefore, she may be exonerated from the charges. The Hearing Officer further stated in the report that

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during the course of hearing proceedings, the Departmental Representative stated that all record related to the charges was provided to the accused officer and inquiry proceedings were conducted by the Inquiry Officer in accordance with the provisions of PEEDA, Act, 2006 and statements of all concerned were recorded in presence of the accused officer. She was also granted opportunity of cross questioning. The Departmental Representative further stated that charges levelled against the accused officer stood proved. He further stated that the arguments of the accused officer that record was not consulted / considered by the Inquiry Officer and no reason of imposition of proposed penalties is given in inquiry report, are fallacious and carry no weight. He further stated that penalties proposed by the Inquiry Officer commensurate with the guilt of accused officer.

6. **AND WHEREAS**, the Hearing Officer after considering the material related to the case available in the shape of inquiry report and keeping in view the findings and recommendations of the Inquiry Officer and hearing all concerned observed that the recommendations of the Inquiry Officer for imposing minor penalty of 'withholding of one year increment for a period of one year' under Section 4(1)(a)(ii) of the PEEDA Act, 2006 and major penalty of recovery of Rs. 164,325/- under Section 4(1)(b)(i) of the PEEDA Act, 2006 upon the accused officer is in accordance with law and also commensurates with gravity/severity of guilt of the accused officer.

7. **AND WHEREAS**, perusal of findings and recommendations of the Inquiry Officer, additional defense reply submitted by accused officer and report of Hearing Officer coupled with record available in file, shows that the inquiry proceedings have been conducted by the Inquiry Officer in accordance with the provisions of PEEDA Act, 2006 and due process as provided under the law has been adopted by the Inquiry Officer. During inquiry proceedings, the accused officer was provided ample opportunity to vindicate her stance and prove her innocence. It is observed that the findings and recommendations of the Inquiry Officer to substantiate the charges are based on record, made after considering all aspects of the case and taking into consideration the entire circumstances involved in the case. It is further observed that recommendations of the Inquiry Officer are substantiated with reasons / findings and no exception can be taken from the same. It transpires from perusal of record that Inquiry Officer after applying judicious mind and fulfilling all requirements of law has recommended imposition of penalty. *Prima facie*, the same are in consonance with the record and spirit of the law.

8. **AND WHEREAS**, after a comprehensive evaluation of record, it is evident that the defense presented by the accused officer in response to the show-cause notice is neither persuasive nor supported by substantial justification. With regards to charge No.1 pertaining to misuse of electricity of Centre for personal use, it is observed that the accused officer was conclusively found guilty of unauthorized use of the Government Special Education Center's electricity for personal purposes. The electricity consumption data for the years 2020, 2021, and 2022 reveals consistent misuse, resulting in unauthorized usage of 14,000 units, equating to a financial loss of Rs. 490,000/- to the Government. It was proved during inquiry that accused officer alongwith two other staff of the Centre used 14,000 units and amount of such consumption is liable to be recovered from all the employees in 1/3 ratio.

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This finding of the Inquiry Officer recorded in the inquiry report to prove this charge is corroborated by electricity bills, accused officer's admission of lacking on independent electricity meter for her residence, and the submission of falsified bills. The gravity of actions of accused officer is further amplified by the deliberate misrepresentation of facts, which not only reflects a lack of integrity but also constitutes a serious violation of professional ethics. It is further noted that in matters of procurement, the accused officer's blatant disregard for Punjab Procurement Regulatory Authority (PPRA) Rules resulted in significant financial harm to the government exchequer. The tendering process was marked by ambiguity and non-compliance, evidenced by the lack of clear evaluation criteria and deliberate obfuscation of itemized costs. This malfeasance led to the procurement of shoes at inflated rates. The accused officer approved excess sales tax payments of Rs. 221,744/-, despite taxes being explicitly included in the bid prices (*this amount was later recovered from the vendor by filing of FIR instead of initiating case for blacklisting of the vendor*). These instances of inefficiency and financial mismanagement highlight a disregard for regulatory compliance and fiduciary responsibility. The Inquiry Officer has found during inquiry proceedings that discrepancies which were identified during probe proceedings (*visit of DEO*) including the unjustified withdrawal of Rs. 224,800/- from the Center's account without explanation, and the absence of records for disbursement of student stipends over a four-year period despite substantial withdrawals under this head, were not substantiated and sufficient record to rebut the charges was presented by the accused officer which shows that no embezzlement of funds has occurred. The Inquiry Officer found that the charge of submission of dubious uniform quality certificates and delays in uniform distribution was proved and the accused officer through these actions not only violated procedural norms but also adversely affected the welfare of special students. Further, the charge pertaining to fabricated logbook entries and repair records was also verified by the inquiry officer and it was found that all record is available and expenditures have been made as per rules/policies.

9. **AND WHEREAS**, it is further noted that negligence in administrative duties formed another cornerstone of the charges against the accused officer. The appalling state of cleanliness and maintenance at the Center, coupled with non-functional CCTV cameras and insufficient lighting, reflected gross dereliction of duty. Persistently low student attendance rates, averaging 55% in October 2023, further evidenced her inability to ensure effective operational management. Such negligence compromised the safety, security, and educational outcomes of the Center's students, underscoring the accused officer's unsuitability for her position. Equally egregious was the accused officer's instigation and dissemination of false harassment complaints against a fellow staff member. These unfounded allegations, prematurely and unauthorizedly shared on social media platforms, caused significant reputational harm to the department and its officers. The inquiry report unequivocally substantiated the charges of inefficiency and misconduct against the accused officer.

10. **NOW THEREFORE**, I, **Saima Saeed**, Secretary, Special Education Department being Competent Authority, *for reasons recorded herein above*, hold the view that the penalty recommended by the Inquiry Officer commensurates with the magnitude of the guilt of the accused officer, therefore, *while agreeing with the recommendations of the Inquiry Officer*, in exercise of powers vested upon me under

Section 13(5)(ii) read with Section 4 of the PEEDA Act, 2006, minor penalty of 'withholding of increment for a period of one year' under Section 4(1)(a)(ii) of the PEEDA Act, 2006 and major penalty of recovery of Rs. 164,325/- under Section 4(1)(b)(i) of the PEEDA Act, 2006 is hereby imposed upon the accused officer.

*Saima Saheed*

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SECRETARY to

GOVERNMENT OF THE PUNJAB  
SPECIAL EDUCATION DEPARTMENT /  
COMPETENT AUTHORITY

Dated Lahore, the  
January 27, 2025

**No. & Date Even:**

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

1. Accountant General, Punjab, Lahore.
2. Director General Special Education, Punjab, Lahore.
3. District Education Officer (Special Education), D.G Khan to ensure delivery of this order to the accused officer under intimation to this department.
4. Headmaster, Govt. Special Education Center, Karor Lal Easan to ensure delivery of this order to the accused under intimation to this department.
5. Accused officer concerned / **Ms. Shagufta Naz**, Senior Special Education Teacher (H.I Field / BS-17), previously posted as Incharge, Govt. Special Education Center, Karor Lal Easan, presently under suspension and reported to department.
6. PS to Secretary Special Education Department.

*[Signature]*  
SECTION OFFICER (ESTT.-I)  
SPECIAL EDUCATION DEPARTMENT