

**ORDER**

No. SO(ESTT)10-662/2016. WHEREAS, joint disciplinary proceedings under the PEEDA Act, 2006 ('Act') were initiated against **Mr. Irfan Ahmad**, Senior Special Education Teacher (V.I Field/BS-17) / former Incharge Principal, Govt. Secondary Special Education Centre, Rahim Yar Khan presently under suspension ('**accused officer No.1**'), **Ms. Mehnaz Kousar**, Senior Special Education Teacher (P.D Field / BS-17) / former DDO, Govt. Secondary Special Education Centre, Rahim Yar Khan presently under suspension ('**accused officer No. 2**') and **Mr. Iftikhar Ali Abbasi**, Senior Clerk, Govt. Secondary Special Education Centre, Rahim Yar Khan presently under suspension ('**accused official**') (jointly referred to be as '**accused officers and official**') vide order dated 29.02.2024 on the following charges by appointing **Ms. Saira Rehman**, Vice Principal (BS-18), Govt. Degree College of Special Education, Multan as Inquiry Officer under Section 5 read with Section 9 of the Act *ibid*;

**CHARGES AGAINST MR. IRFAN AHMAD / ACCUSED OFFICER NO. 1**

1. Scholarship cheques amounting to Rs. 1,51,200/- were issued to special students on 27.01.2020 whereas bank statement of the official bank account of Govt. Special Education Centre, Rahim Yar Khan No. CDA 6010099092400018 maintained at Bank of Punjab, Model Town, Branch, Rahim Yar Khan shows that Cheques No. 8022890318, 8022890296 and 8022890327 were en-cashed on 27.01.2020 by the accused officer No. 1 being Drawing and Disbursement Officer and after that cash payment was made to the beneficiary i.e., students of school because the bank statement does not reflect that the said cheques were cleared in clearing inward. The course of action adopted by the accused officer No.1 violates the directive issued by Directorate General of Special Education viz-a-viz payment of stipend through bank account only and shows inefficiency of the accused officer No. 1.
2. Scholarship cheques amounting to Rs. 1,51,200/- were issued to the special students on 27.01.2020 whereas cheques amounting to Rs. 88,800/- were cancelled on 07.10.2020 by the accused officer No.1 and 2 (both being DDOs) on photocopies and original cheques were not available in the record.
3. The accused officer No.1 failed to maintain all record pertaining to financial matter as well as administrative matters of the Centre during his tenure as DDO which demonstrates financial indiscipline which is attributable to his poor record keeping and also shows his inefficiency

*Saira Rehman*

which is reflected from the fact that he failed to maintain record regarding utilization of amounts withdrawn from the official bank account of Govt. Special Education Centre, Rahim Yar Khan during his tenure as DDO. The accused officer No. 1 also failed to ensure reconciliation of the cash book with the official Bank account of the Centre.

**CHARGES AGAINST MS. MEHNAZ KOUSAR / ACCUSED OFFICER NO. 2**

1. The accused officer No. 2 fraudulently withdrew the earnest money amounting to Rs. 36,000/- submitted by M/S Oxford Trading Corporation in shape of CDR for supply of uniform to Govt. Secondary Special Education Centre, Rahim Yar Khan for the financial year 2019-2020.
2. The accused officer No. 2 withdrew an amount of Rs. 1,87,000/- through Cheque No. 8022847338 fraudulently from the DDO account of Govt. Secondary Special Education Centre, Rahim Yar Khan and embezzled the same, in connivance with Mr. Iftikhar Ali Abbasi, ex-Senior Clerk / accused official.
3. Scholarship cheques amounting to Rs. 1,51,200/- were issued to the special students on 27.01.2020 whereas cheques amounting to Rs. 88,800/- were cancelled on 07.10.2020 by the accused officer No.1 and 2 (both being DDOs) on photocopies and original cheques were not available in the record.
4. The accused officer No. 2 failed to maintain all record pertaining to financial matter as well as administrative matters of the Centre during his tenure as DDO which demonstrates financial indiscipline which is attributable to her poor record keeping and also shows her inefficiency which is reflected from the fact that she failed to maintain record regarding utilization of amounts withdrawn from the official bank account of Govt. Special Education Centre, Rahim Yar Khan during her tenure as DDO. The accused officer No. 2 also failed to ensure reconciliation of the cash book with the official Bank account of the Centre.

**CHARGES AGAINST MR. IFTIKHAR ALI ABBASI /ACCUSED OFFICIAL**

1. The accused official in connivance with Ms. Mehnaz Kousar / accused officer No.2 illegally withdrew the earnest money amounting to Rs. 36,000/- submitted by M/S Oxford Trading Corporation in shape of CDR for supply of uniform to Govt. Secondary Special Education

*Mehnaz Kousar*

Centre, Rahim Yar Khan for the financial year 2019-20 and did not pay the same amount to M/S Oxford Trading Corporation.

2. The accused official after withdrawing an amount of Rs. 1,87,000/- through Cheque No. 8022847338 from the DDO account of Govt. Secondary Special Education Centre, Rahim Yar Khan embezzled the same, in collusion with Mehnaz Kousar / accused officer No. 2.
3. The accused official was awarded minor penalty of reduction to five lower stages in his pay scale by the Deputy Director (Admn.), Directorate of Special Education Punjab, Lahore / Competent Authority vide order dated 31.2.2011. The accused official managed to escape from the said penalty by tampering his service book by mentioning the effect of the same in back dates and also made fictitious entry of penalty with different writing style and ambiguous signature of the then DDO. The accused official did not get the penalty implemented from District Accounts Office, Rahim Yar Khan.
4. The accused official misbehaved, threatened and abused the In-charge Principal in presence of other staff members on 28.01.2022

2. **AND WHEREAS,** the Inquiry Officer after conducting inquiry proceedings submitted inquiry report, wherein the Inquiry Officer recommended imposition of following penalties upon the accused officers and official:

| Sr. No. | Name of accused officer / official  | Penalty Recommended  |
|---------|---|--|
| 1.      | Mr. Irfan Ahmad, Senior Special Education Teacher (V.I Field/BS-17) / Incharge Principal, Govt. Secondary Special Education Centre, R.Y Khan ('accused officer No.1') | Minor Penalty of "Censure" under Section 4(1)(a)(i) of the PEEDA Act, 2006   |
| 2.      | Ms. Mehnaz Kousar, Senior Special Education Teacher (P.D Field /BS-17)/Ex-DDO, Govt. Secondary Special Education Centre, R.Y Khan ('accused officer No.2')            | 1. Minor Penalty of 'withholding of increment for a period of three years' under Section 4(1)(a)(ii) of the PEEDA Act, 2006.<br>2. Major Penalty of 'recovery of Rs. 1,87,000/- from the pay' under Section 4(1)(b)(i) of the PEEDA Act, 2006. |
| 3.      | Mr. Iftikhar Ali Abbasi, Senior Clerk, Govt. Secondary Special Education Centre, R.Y Khan ('accused official')  | 1. Major Penalty of 'recovery of Rs. 658,191/- from the pay' under Section 4(1)(b)(i) of the PEEDA Act, 2006.<br>2. Major Penalty of "compulsory retirement" under Section 4(1)(b)(iv) of the PEEDA Act, 2006.                                 |

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 officers and official directing them to submit additional defence, *if any*, and also to appear before **Deputy 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*.

4. **AND WHEREAS**, the Hearing Officer after granting opportunity of personal hearing to the accused officers and official in presence of Departmental Representative submitted report of hearing proceedings stating therein that during the hearing proceedings, accused officer No. 1 and accused official filed additional defence reply whereas, accused officer No. 2 opted not to file additional defence reply and relied upon the reply submitted before the Inquiry Officer. During hearing proceedings, the accused officers and official while reiterating the points raised in their additional defence reply and stance already taken by them during inquiry proceedings, *inter alia*, contended that charges levelled against them are against the facts and record. They denied the charges and maintained that they produced all the record before the Inquiry Officer and tried to rebut the veracity of the charges but Inquiry Officer recommended imposition of proposed penalties to them. Lastly, they requested that the charges are baseless and devoid of merits, therefore, they may be exonerated from the charges.

5. **AND WHEREAS**, during the hearing proceedings, the Departmental Representative stated that all record related to the charges was provided to the accused officers and official 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. The Departmental Representative further stated that charges of inefficiency and misconduct stood proved against the accused officers and official. He further stated that the arguments of the accused officers and official are fallacious and carry no weight. Moreover, the Departmental Representative was of the view that the penalties recommended by the Inquiry Officer being proportionate to the guilt of the accused officers and official commensurate with the gravity of proven charges.

6. **AND WHEREAS**, after a thorough examination and consideration of the case-related documentation, the findings and recommendations put forth by the designated Inquiry Officer, the additional defence replies presented by the accused officer No.1 and accused official, and the report of the Hearing Officer, in conjunction with the comprehensive record available in the case file, it is evident that the inquiry proceedings have been carried out by the Inquiry Officer in accordance with the stipulations outlined in the PEEDA Act, 2006. Furthermore, it is affirmed that due process, as prescribed by law, has been adhered to by the Inquiry Officer. Throughout the course of the inquiry proceedings, the accused officers and official were afforded ample opportunities to articulate their positions and substantiate their

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innocence but they were unsuccessful in doing so. Further examination of the inquiry report, in conjunction with the accompanying records, reveals that the accused officers and official neglected to fulfil their assigned duties proficiently, thereby exhibiting behaviour detrimental to the standards of good service. Notably, the arguments/stance presented by the accused officers and official through their additional defence replies lack substantiation.

7. **AND WHEREAS**, as regards charges levelled against the accused officer No.1, it is observed that accused officer No. 1, in his capacity as Drawing and Disbursing Officer (DDO), failed to adhere to established financial protocols. The issuance and encashment of stipend cheques, which were not appropriately routed through inward clearing in the official bank account, directly contravened the directive requiring payment of stipends via bank transfer to ensure accountability and transparency. This deviation signifies negligence in the accused officer No. 1's duties and reflects poor financial management practices. During his tenure as DDO, accused officer No. 1 was responsible for maintaining complete and accurate records of all financial and administrative transactions of the Centre. Perusal of the record indicates that a portion of the stipend cheques was cancelled without proper documentation, and the original cheques were unaccounted for. Such lapses in record-keeping are indicative of inefficiency and disregard for mandated administrative discipline. Furthermore, accused officer No. 1's failure to ensure the reconciliation of the cash book with the official bank account of the Centre is a clear reflection of administrative negligence. Despite multiple opportunities to clarify and substantiate his position, accused officer No. 1 failed to provide compelling evidence or credible explanations for the financial and administrative discrepancies identified in the inquiry report. His justification that he acted in the institution's best interest is unsubstantiated, and his inability to account for his conduct further underscored his failure to meet the expected standards of efficiency and discipline as a civil servant. The charges of corruption and embezzlement levelled against accused officer No. 1 are not substantiated by the available evidence, but it is proved that financial management of the accused officer No. 1 was not up to the mark.

8. **AND WHEREAS**, as regards charges levelled against the accused officer No.2, it is observed that despite being provided ample opportunity to defend her actions through a show-cause notice and personal hearing, accused officer No. 2 did not submit a reply and failed to present any substantive evidence or justification to counter the well-substantiated charges. Her absence of a defense further strengthens the credibility of the findings recorded by the Inquiry Officer against her, underscoring her lack of accountability and failure to recognize the gravity of her misconduct. As a public servant in a leadership role, accused officer No. 2's unauthorized handling of funds and failure to maintain transparency in financial dealings represent severe breaches of her fiduciary duties. Such behaviour is not only inconsistent with her role but also directly contravenes the ethical principles upon which public trust in Government institutions is built. Civil servants are entrusted with the responsibility to manage public resources ethically and efficiently, and any failure to fulfil these duties not only harms institutional credibility but also jeopardizes the public's confidence in Government administration. Accused officer No. 2's repeated lapses in financial record-keeping, unauthorized withdrawals, and

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mishandling of funds demonstrate a persistent pattern of mismanagement that extends beyond isolated incidents. Such recurring negligence suggests a deeply entrenched disregard for her responsibilities and duties as a DDO. It has been observed that the accused officer No. 2, being the Incharge and supervisory officer, failed to perform her duties efficiently and diligently. Due to irregularities committed by accused officer No. 2, CDR cheques were encashed by the accused official and amount so drawn was used for purchase of uniforms and no payment of this amount was made to the vendor / contractor. Furthermore, accused official Mr. Iftikhar Ali Abbasi misused his official position and he being there for more than a decade failed to point out the loopholes and irregularities rather he misguided the accused officer No. 2 to do and approve certain acts which were against the rules/policies. It is proved that accused officer No. 2 remained inefficient in handling the financial affairs of the Centre in a befitting manner and due to her ill financial discipline, the accused official got encashed CDR cheques amounting to Rs. 36,000/- and then stipend cheques amounting to Rs. 1,51,200/- (total Rs. 187,200/-) and amount so drawn was embezzled by him. No evidence surfaced during the course of inquiry proceedings, which suggests that accused officer No.2 embezzled the amount of Rs. 1,87,200/-, therefore, she cannot be held responsible for recovery of said amount.

9. **AND WHEREAS**, with regards to charges levelled against the accused official, it is observed that after thorough inquiry, the following findings establish accused official's culpability in relation to the charges levelled against him:

1. Accused official, in collusion with Ms. Mehnaz Kousar (accused officer No. 2), withdrew an amount of Rs. 36,000/- in earnest money deposited by M/S Oxford Trading Corporation in the form of a CDR for the supply of uniforms for the 2019-20 fiscal year. This amount was not returned to M/S Oxford Trading Corporation, constituting a serious breach of financial regulations and an abuse of public office. This act demonstrates a clear intention to misappropriate funds in disregard of established procedural safeguards, highlighting accused official / Mr. Iftikhar Abbasi's gross misconduct and lack of integrity.
2. The inquiry officer conclusively found that accused official / Mr. Iftikhar Abbasi, through Cheque No. 8022847338, withdrew Rs. 1,87,000/- from the DDO account of the Govt. Secondary Special Education Centre, Rahim Yar Khan. This withdrawal was made in collusion with accused officer No. 2 and was not supported by legitimate documentation, reflecting a deliberate act of financial misconduct. As a Senior Clerk entrusted with safeguarding public funds, accused official's actions constitute a clear violation of his fiduciary responsibilities, revealing a calculated attempt to misappropriate resources meant for institutional use.
3. It has also been established that accused official tampered with his service book to avoid implementation of a previously imposed penalty. Following an order dated 31.12.2011, a minor penalty of reduction by five stages in his pay scale was imposed by the Deputy Director (Admn.), Directorate of Special Education Punjab, Lahore. Accused official, however, falsified entries in his service book by altering the

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date of effect and adding fictitious entries with inconsistent handwriting and ambiguous signatures, thus circumventing the penalty process. This blatant manipulation of official records reflects a serious breach of trust, administrative misconduct, and deceit, further demonstrating his disregard for lawful authority and due process.

4. The inquiry officer also verified that accused official misbehaved with the In-charge Principal, threatening and abusing him in the presence of other staff members on 28.01.2022. Such behaviour not only constitutes severe workplace misconduct but also undermines the decorum and discipline required in a public institution. Accused official's actions exhibit a fundamental disregard for authority and professional ethics, warranting strong corrective action to preserve a safe and respectful work environment.

10. **AND WHEREAS**, it has further been observed that despite being afforded the opportunity to present his defense through a show-cause notice and a personal hearing, accused official's response submitted in shape of additional defence reply lacks substantive justification and fails to address the weight of evidence substantiating the charges against him. His defence is misplaced, devoid of compelling arguments, and fails to challenge the evidence effectively. It is observed that accused official misguided the accused officer No. 2 regarding encashment of CDR cheques of Rs. 36,000/- and after withdrawal of such amount, he embezzled the same in the name of purchase of uniform because no record of such purchase has been provided to establish the stance. It is stood established that the accused official after withdrawal of amount of Rs. 151,200/- meant for stipend misappropriated the same and committed corruption and misconduct. As a public servant, the accused official was duty-bound to act in the Government's best interest and to exercise prudence in managing financial resources. His actions directly contravene these responsibilities, constituting financial misconduct of the highest order. Being a custodian of public resources, accused official's actions have gravely compromised the Government's credibility and fiduciary standards. Civil servants are expected to demonstrate financial prudence, administrative diligence, and ethical conduct to uphold public trust. It is further observed that by tampering with official records, accused official has demonstrated an intent to evade accountability, thereby betraying the Government's trust and undermining the standards of transparency fundamental to public service. His manipulation of his service book to circumvent penalties imposed upon him after due disciplinary process, reflects an attempt to defraud the Government, which is both a criminal and ethical violation. It is also observed that accused official's inability to present a convincing defence further reinforces the findings against him. His lack of accountability, coupled with his blatant disregard for the authority of his superiors, illustrates an entrenched pattern of misconduct and an indifference to the institutional harm caused by his actions. It was also proved through statements of the teaching and non teaching staff of the Centre that accused official misbehaved with the Incharge Principal on 28.01.2022.

11. **AND WHEREAS**, based on above reasons, if the penalties of recovery recommended by the Inquiry Officer in respect of accused officer No. 2 and accused official are adjudged, the same *prima facie* seem to be disproportionate to the gravity

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of guilt of accused officer No. 2 and accused official, therefore, require revisitation on the account that no evidence surfaced during inquiry proceedings which suggests that accused officer No. 2 embezzled the amount of Rs. 1,87,200/-, therefore, she cannot be held responsible for recovery of said amount. Moreover, as far as, recommendations of recovery of Rs. 6,58,191/- from accused official is concerned, it is observed that same is not correct because pending recoveries with reference to already imposed penalties have been mentioned in this recommendation. As per record, recovery of an amount of Rs. 2,60,338/- and Rs. 1,12,721/- (Total Rs. 3,73,059/-) has already been imposed upon the accused official through different penalty orders which is recoverable from him. Whereas, amount of Rs. 1,87,200/- (Rs. 36,000/- and Rs. 1,51,200/-) is involved in this case. The Inquiry Officer has recommended recovery of Rs. 98,132/- which pertains to payment of taxes to the vendor, since the same was not part of this inquiry, hence cannot be recovered in this inquiry. Whereas, penalties proposed by Inquiry Officer other than recovery in respect of accused officers and official duly commensurate with the gravity of proven charges against them, hence they being proportionate, align with the record.

12. **NOW THEREFORE, I, Saima Saeed, Secretary Special Education / Competent Authority** in the instant case, after having considered all the aspects, material relating to the case, *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, impose following penalties upon the accused officers and official;

| Sr. No. | Name of accused officer / Official   | Penalty Imposed  |
|---------|--|--|
| 1.      | Mr. Irfan Ahmad, Senior Special Education Teacher (V.I Field/BS-17) / former Incharge Principal, Govt. Secondary Special Education Centre, R.Y Khan ('accused officer No.1') | Minor Penalty of "Censure" under Section 4(1)(a)(i) of the PEEDA Act, 2006   |
| 2.      | Ms. Mehnaz Kousar, Senior Special Education Teacher (P.D Field /BS-17)/Ex-DDO, Govt. Secondary Special Education Centre, R.Y Khan ('accused officer No.2')                   | Minor Penalty of 'withholding of increment for a period of three years' under Section 4(1)(a)(ii) of the PEEDA Act, 2006.  |
| 3.      | Mr. Iftikhar Ali Abbasi, Senior Clerk, Govt. Secondary Special Education Centre, R.Y Khan ('accused official')   | 1. Major Penalty of "compulsory retirement" under Section 4(1)(b)(iv) of the PEEDA Act, 2006.<br>2. Major Penalty of 'recovery of Rs. 187,200/- from the pension and pensionary benefits under Section |

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|--|--|--|
|  |  | 4(1)(b)(i) of the PEEDA Act, 2006.<br>3. Already pending recoveries amounting to Rs. 3,73,059/- (Rs. 2,60,338/- and Rs. 112,721/-) shall also be got recovered from the pension and pensionary benefits of the accused official. |
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*Saima Saheed*

(SAIMA SAEED)

SECRETARY SPECIAL EDUCATION /  
COMPETENT AUTHORITY

Dated Lahore, the  
November 29<sup>th</sup> /2024

**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), Bahawalpur** to ensure delivery of this order to the accused officers and official and implementation of the penalties under intimation to this department.
3. **Headmaster / Headmistress, Govt. Secondary Special Education Centre, R.Y Khan,** to ensure delivery of this order to the accused officers and official and implementation of the penalties under intimation to this department.
4. **Mr. Irfan Ahmad, Senior Special Education Teacher (V.I Field / BS-17) / former Incharge Principal, Govt. Secondary Special Education Centre, Rahim Yar Khan** presently under suspension.
5. **Ms. Mehnaz Kousar, Senior Special Education Teacher (P.D Field / BS-17) / former DDO, Govt. Secondary Special Education Centre, Rahim Yar Khan** presently under suspension.
6. **Mr. Iftikhar Ali Abbasi, Senior Clerk, Govt. Secondary Special Education Centre, Rahim Yar Khan** presently under suspension.
7. PS to Secretary Special Education Department.

*[Signature]*

SECTION OFFICER (ESTT.-I)  
SPECIAL EDUCATION DEPARTMENT