

PENALTY ORDER

No. SO(ESTT)27-10/2010. WHEREAS, Disciplinary proceedings through a regular inquiry under the Section 5 read with Section 9 of the PEEDA Act, 2006 were initiated against Mr. Khalid Waleed, Headmaster (BS-17+10% Special Pay), Govt. Institute for Slow Learners, Muzaffargarh vide order dated 25.03.2025 by appointing Mr. Muhammad Sajjad Haider, Headmaster (BS-18), Govt. Higher Secondary School of Special Education for HIC (Boys), Multan as Inquiry Officer on the following charges of inefficiency, misconduct and corruption:

1. Mr. Khalid Waleed consistently failed to mark his attendance on the biometric machine when leaving the office and allowed his subordinate staff to bypass this requirement as well. This reflects poor administration and a deliberate act of negligence.
2. On 28.06.2024, the day of inspection by DEO (SE), D.G Khan, Mr. Khalid Waleed marked Muhammad (Storekeeper) and Asif Manzoor (Naib Oasid) as on casual leave but failed to present the leave applications. He claimed the leave was granted via phone, but no official documentation exists to support this. This suggests that he either shielded absent staff or deliberately facilitated their absence, contrary to professional conduct and duty.
3. Biometric data for subordinate staff showed significant discrepancies compared to the physical attendance register. Mr. Muhammad Irfan, Mr. Asif Manzoor, and Mr. Ghulam Qumbar were recorded as present in the attendance register on various days but were absent according to biometric records, reflecting a lack of control over attendance management. For instance, Mr. Irfan was marked present in the attendance register but was absent in the biometric data from 25.05.2024 to 01.06.2024 and again from 22.06.2024 to 28-06-2024. Similarly, Mr. Asif Manzoor was marked present in the attendance register but absent in the biometric data on 21.06.2024 and 28.06.2024. This pattern continued with Mr. Ghulam Qumbar, who was present in the attendance register but absent in the biometric data on multiple occasions (10-05-2024, 16-05-2024, 25-05-2024, 28-05-2024, 10-06-2024, and 26-06-2024).
4. Mr. Khalid Waleed, as Chair of the Bid Evaluation Committee constituted for the purchase of uniforms with defined TORs, failed to invite the committee members, responsible for overseeing quality and quantity, for the mandatory physical counting of the uniforms. He proceeded with the distribution of uniforms without proper verification, signing of inspection note and its quality testing, thereby violating the Terms of Reference (TORS), Rule 148 of the General Financial Rules, and DDO Handbook Rule 5.41, which require the examination (quality testing), counting, and recording of received goods. This breach raises concerns about whether the actual quantity of uniforms was acquired and suggests non-compliance with transparency and financial regulations.
5. Mr. Khalid Waleed violated the PPRA Rules and engaging in misprocurement. On 16-01-2024, he floated a tender notice on the PPRA website for procurement estimated at Rs. 500,000/-. However, he

uploaded two inconsistent tender notices, one in Urdu and one in English, which were not identical. Notably, the Urdu version required a 02% bid security, while the English version stipulated a fixed amount of Rs. 50,000/- as per Clause No. 9 of the tender enquiry form. Additionally, although the tender notice sought bids for Rs. 500,000/-, the procuring agency ultimately purchased goods worth Rs. 750,000/-. This constitutes a clear instance of mis-procurement and represents a serious violation of the procurement rules. He also failed to provide sales tax invoices from bidder despite payment.

6. Mr. Khalid Waleed did not publish or prepare bidding documents for the purchase of uniforms; instead, it only prepared a tender notice and tender enquiry form, which is a clear violation of Clause 25 of the PPRA Rules 2014. As Head of Procuring Agency, he failed to prepare the standard bidding documents and did not seek tenders in accordance with the required specifications for uniforms as notified in Notification No. DGSE-DP-2022/Uniform/Spec/11305 dated 22.09.2022. Moreover, it was also found that he purchased a sandal instead of shoes for special students in violation to notified incentives. During school visit, the quality of the uniforms was found to be substandard and few students reported non-receipt of shoes. Upon further investigation by DEO (SE), it was revealed that neither the supply of uniforms was examined by any member of Bid Evaluation Committee nor the same got tested from any competent forum to ensure the quality.
7. Uniforms were distributed by Mr. Khalid Waleed in summer vacations without intimation to the members of Bid Evaluation Committee whilst Storekeeper, Driver and Chowkidar distributed the uniforms whilst there is no entry in the school bus logbook as to how the special students came to collect their uniforms, raising suspicions for uniform delivery. The teaching staff and members of the Bid Evaluation Committee were not involved in the distribution process, and instead, the accused officer unilaterally formed an ambiguous "Uniform Distribution Committee" without formal documentation or any specific date for the distribution. Moreover, male staff, particularly class-IV staff, was assigned to distribute uniforms to female students, violating Child Protection SOPs, as no female staff was deputed to handle the preparation and distribution of girls' dresses, which should have been overseen by female personnel for ethical and practical reasons. Committee members, including the Storekeeper, Driver, and two Chowkidars, provided undated undertakings on plain paper, claiming that the uniforms were distributed, which raises doubts about the authenticity of the process. Further, attempts to verify the legitimacy of the distribution through the phone numbers (03074939269, 03088225928, 03036988985) as written on uniform delivery register provided in the records were unsuccessful, as the numbers were found to belong to individuals from other districts, such as Okara and Sahiwal, further suggesting fraudulent or suspicious record-keeping. These actions demonstrate a clear failure to follow proper protocols, adhere to ethical standards, and maintain transparency, indicating gross negligence and potential malfeasance in the uniform distribution process.
8. During the inspection on 28-06-2024, it was found that the school was in a deplorable condition, with classrooms filled with abnormal levels of dust, clearly not cleaned for days. Despite his written defence dated 09-07-2024, where he attributed the dust to the region's climate and the sweeper's illness, the state of the classrooms and school

equipment showed severe negligence. The office computer was covered in dust and in poor condition, while the classroom whiteboards were broken, undersized, and inadequately maintained. Furthermore, the water cooler filters were in a hazardous state, filled with fungus and unfit for use, posing a health risk to students and staff. Stagnant water was also found near the cooler, reflecting a lack of dengue prevention activities. His failure to maintain basic cleanliness and hygiene has directly endangered the safety and well-being of the school community.

9. An analysis made by DEO (SE), D.G Khan revealed withdrawals of amount of Rs. 581,927/- in the last quarter of the financial year 2024, with no corresponding records, store items, or articles produced during the inspection. Furthermore, the school's condition did not reflect the expenditures incurred. In the Headmaster's written reply dated 11-07-2024, ambiguous responses were provided concerning the expenditures under various account heads. Upon producing physical records on 13-07-2024, a detailed review was conducted. It was found that the Headmaster failed to provide a reasonable justification for the expenditures, with repeated purchases made without attached requisitions or proper documentation. This prima facie indicates that the funds were embezzled and not utilized in the institution's best interests, as evidenced by the school's pathetic condition. After a thorough scrutiny of the bills, it was determined that an amount of Rs.674014/- is potentially embezzled.

2. **AND WHEREAS**, the Inquiry Officer after conducting thorough inquiry proceedings submitted inquiry report and recommended imposition of minor penalty of 'Censure' under Section 4(1)(a)(i) of the PEEDA Act, 2006 upon the accused officer.

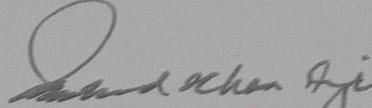
3. **AND WHEREAS**, upon receipt of inquiry report, Show Cause cum Personal Hearing Notice under Section 13(4) of Act *ibid* was issued to the accused officer directing him to submit additional defence, *if any*, and also to appear for personal hearing on 30.07.2025. The Departmental Representative was also directed to appear before the Hearing Officer alongwith all record under Section 13(4)(e) of the Act *ibid*.

4. **AND WHEREAS**, the accused officer appeared before the undersigned on 30.07.2025 and during hearing proceedings filed additional defense reply and while reiterating the stance taken by him during inquiry proceedings and in additional defense replies *inter alia*, contended that charges levelled against him are against the facts and record. He requested that the charges are baseless and devoid of merit, therefore, he may be exonerated from the charges. The Departmental Representative stated that all record related to the charges was provided to the accused officer and inquiry proceedings have been conducted by the Inquiry Officer in accordance with the provisions of PEEDA, Act, 2006 and statements of all concerned have been recorded. He further stated that penalty proposed by the Inquiry Officer commensurates with the guilt of accused officer.

5. **AND WHEREAS**, upon careful examination of the findings and recommendations of the Inquiry Officer, the additional defense reply submitted by the accused officer and the available record on file, it is observed that the record reflects the presence of certain mitigating factors acknowledged by the Inquiry Officer, which warrant consideration in determining the quantum of penalty. The findings of the Inquiry Officer are well-reasoned, evidence-based, and reflect due adherence to the principles of natural justice. The Inquiry Officer found no evidence of corruption, embezzlement, or misappropriation of public funds. Moreover, the

accused officer has also not presented any further document and/or evidence in his support to rebut the findings of the Inquiry Officer.

6. **NOW THEREFORE**, I, **Muhammad Khan Ranjha**, 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 'Censure' under Section 4(1)(a)(i) of the PEEDA Act, 2006 is hereby imposed upon the accused officer.



(MUHAMMAD KHAN RANJHA)
SECRETARY

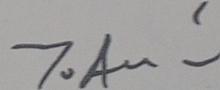
GOVERNMENT OF THE PUNJAB
SPECIAL EDUCATION DEPARTMENT /
COMPETENT AUTHORITY

Dated Lahore, the
August 25th, 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. Institute for Slow Learners, Muzaffargarh to ensure delivery of this order to the accused officer under intimation to this department.
5. Accused officer concerned / **Mr. Khalid Waleed**, Headmaster (BS-17+10% Special Pay), Govt. Institute for Slow Learners, Muzaffargarh.
6. PS to Secretary Special Education Department.



SECTION OFFICER (ESTT.-I)
SPECIAL EDUCATION DEPARTMENT

25/8/2025