

**PENALTY ORDER**

No. SO(ESTT.)1-27/2007. WHEREAS, disciplinary proceedings through a regular inquiry under the Punjab Employees, Efficiency, Discipline and Accountability Act, 2006 ('Act') were initiated against Ms. Farzana Kousar, Senior Special Education Teacher (BS-17 / VI Filed) / Ex-Incharge Headmistress, Government Special Education Centre, Fortabbas, Bahawalnagar ('accused officer') vide Order of Inquiry dated 30.04.2025 under Section 3 read with Section 9 of the Act *ibid* on the following charges of misconduct & inefficiency by appointing Mr. Muhammad Sajjad Haider, Headmaster (BS-18), Govt. Secondary School of Special Education for HIC (Boys), Multan as Inquiry Officer:

- i. Ms. Farzana Kousar, during her tenure at the relevant Special Education Centre in the financial year 2023-24, willfully misappropriated government funds amounting to Rs. 158,592/- under the expenditure head "Uniform and Protective Clothing (A03906)". She initiated and processed payment bills for the procurement of uniforms purportedly for the post of Driver, despite the fact that no Driver was appointed or posted at the Centre during the said period. Further, no eligible employee demanded or received such uniform items, clearly indicating a fraudulent and deliberate act of financial embezzlement.
- ii. Ms. Fouzia Kousar, during the financial year 2023-24, embezzled an amount of Rs. 186,578/- under various budget heads including stationery, machinery repair, and transport repair, without any corresponding demand, requisition, or supporting documentation. The expenditure was incurred without observing due process, record keeping, or audit compliance, thereby reflecting willful financial mismanagement and misappropriation of public funds.
- iii. Ms. Farzana Kousar has been found involved in serious financial irregularities, gross negligence in the discharge of official duties, and abuse of administrative authority. Her actions have resulted in a significant loss to the public exchequer.

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.	Ms. Farzana Kousar, Senior Special Education Teacher (BS-17 / VI Filed) / Ex-Incharge Headmistress, Government Special Education Centre, Fortabbas, Bahawalnagar.	Minor penalty of "withholding of one increment for the period of one year" under section 4(1)(a)(ii) of the Punjab Employees Efficiency, Discipline and Accountability Act, 2006.

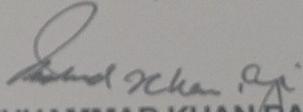
3. **AND WHEREAS**, upon receipt of inquiry report, Show Cause-cum-Personal Hearing Notice under Section 13(4) of Act *ibid* was issued to the accused officer directing her to submit additional defence, *if any*, and also to appear before the undersigned for personal hearing on 17.09.2025. The Departmental Representative was also directed to appear before the undersigned along with all record under Section 13(4)(e) of the Act *ibid*.

4. **AND WHEREAS**, the accused officer, in continuation of her earlier stance, submitted an additional defence reply and appeared in person before the undersigned on 17.09.2025. During the course of personal hearing, she reiterated the submissions advanced by her during the inquiry proceedings, asserting that she had discharged her official duties with due diligence, integrity, and commitment, and that no complaint of any nature had ever been preferred against her during the entirety of her service. She further contended that the charges framed against her were not in consonance with the factual matrix or documentary record on file. The accused officer maintained that all relevant evidence and official record had been duly produced before the Inquiry Officer in rebuttal of the allegations; however, her defence was neither adequately appreciated nor objectively evaluated in the inquiry findings. She alleged that the Inquiry Officer, without proper assessment of her defence, erroneously proceeded to recommend the imposition of penalty. Conversely, the Departmental Representative submitted that the accused officer was afforded full and fair opportunity to access and review all documentary evidence relevant to the charges. He asserted that the inquiry proceedings were conducted by the Inquiry Officer strictly in accordance with the provisions of the PEEDA Act, 2006, and that statements of all material witnesses were duly recorded in the presence of the accused officer, who was also extended the right of cross-examination. It was emphasized that the Inquiry Officer had taken into consideration the entire defence presented by the accused officer, along with the factual context and surrounding circumstances, prior to reaching his findings. The Departmental Representative contended that the charges of inefficiency and misconduct stood duly substantiated against the accused officer, and therefore the assertions advanced in her defence were devoid of substance and failed to cast any doubt on the credibility or legality of the inquiry proceedings. He maintained that the penalty proposed and recommended by the Inquiry Officer was just, reasonable, and commensurate with the nature and gravity of the misconduct established against the delinquent officer.

5. **AND WHEREAS**, upon a comprehensive and critical appraisal of the entire record, including the inquiry report, the defence submissions of the accused officer, and the documentary and oral evidence brought on file, it is manifest that the Inquiry Officer's recommendation for '*withholding of one increment for one year*' is not commensurate with the gravity of the lapses established. The record unmistakably demonstrates that while functioning as Drawing and Disbursing Officer, the accused officer failed to maintain financial discipline, processed irregular bills, and neglected to ensure compliance with mandatory codal, audit, and verification requirements. In respect of charge No. 1, the Inquiry Officer himself concluded that the charge stood partially proved, as the procurement and disbursement of uniforms were marred by discrepancies, inconsistent statements of recipients, clerical errors, and irregular maintenance of stock registers. These circumstances clearly evidence negligence, inefficiency, and lack of supervisory control on the part of the accused officer, which cannot be condoned merely on the plea of administrative convenience. The defence plea put forth by the accused officer that due to absence of a clerk such lapses were occurred is untenable, as the accused officer, being Head of Office and DDO, bore ultimate responsibility to enforce financial discipline and adopt adequate

supervisory checks. The claim that she was denied an opportunity to clarify her position is also without substance, as she was duly associated with the inquiry, afforded access to record, and provided opportunity to cross-examine witnesses, thereby fulfilling the requirements of due process under the PEEDA Act, 2006. Similarly, in respect of charge No. 2, the Inquiry Officer recorded a finding of "not proved". In these circumstances, the proven misconduct, even if falling short of deliberate embezzlement, nonetheless reflects gross negligence and inefficiency of a degree that requires a recorded expression of official disapproval. The penalty of withholding of increment, as proposed by the Inquiry Officer, is disproportionate, as it directly affects financial entitlements despite the fact that *mala fide* intention was not conclusively established. However, the lapses are too grave to be overlooked or left without consequence. Therefore, minor penalty of 'Censure' will suffice in this matter.

6. NOW THEREFORE, I, Muhammad Khan Ranjha, 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, while disagreeing with the recommendations of the Inquiry Officer, do hereby award minor penalty of 'Censure' under Section 4(1)(a)(i) of the Act *ibid* upon the accused officer.

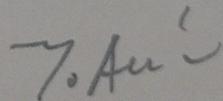

(MUHAMMAD KHAN RANJHA)
SECRETARY
GOVT. OF THE PUNJAB
SPECIAL EDUCATION DEPARTMENT /
COMPETENT AUTHORITY

Dated Lahore, the
September 24 /2025

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 officer.
3. Headmistress, Government Special Education Centre, Fortabbas, Bahawalnagar to ensure delivery of this order to the accused officer.
4. Ms. Farzana Kousar, Senior Special Education Teacher (BS-17 / VI Filed), Government Special Education Centre, Fortabbas, Bahawalnagar.
5. PS to Secretary Special Education Department.


SECTION OFFICER (ESTT.-I)
SPECIAL EDUCATION DEPARTMENT

24/09/2025