

**ORDER**

No. SO(ESTT.)2-03/07: WHEREAS, disciplinary proceedings through a regular inquiry under the PEEDA Act, 2006 were initiated against **Mr. Muhammad Zubair**, Instructor Physical Education (BS-17) / ex-Incharge-Principal, Govt. Secondary School of Special Education (Hearing Impaired), Pakpattan presently posted in Govt. Special Education Centre, Muridkey ('**accused officer**'), vide Order of Inquiry dated 08.11.2024 on the following charges of inefficiency, misconduct and corruption by appointing Mrs. Nadia Saeed, Headmistress (BS-18), Govt. Higher Secondary School of Special Education for HIC (Boys), Sahiwal as Inquiry Officer;

**CHARGES AGAINST MR. MUHAMMAD ZUBAIR / ACCUSED OFFICER**

1. The accused officer claimed bogus bill amounting Rs. 10,200/-, 4940/- and Rs. 1000/- under Head A03304, Hot & Cold during the financial year 2020-21 & 2021-22 respectively, Ice and Coal were not purchased during this period.
2. The accused officer claimed bogus bill amounting Rs. 36,657/- (April to June & August, 2021) and Rs. 85,134/- (June to August, 2022) under Head A03305, POL Generator but the generator was not used during office/ school hours.
3. The accused officer claimed bogus bill amounting to Rs. 3,68,817/- for the buses which remained off road but shown on road in the log books and claimed diesel voucher of (70/Liters per bus per month + 3 buses = 210 liters) (Rs. 2,00,119/- to kept off road 3-buses for 3-days per month from September, 2022 to December, 2022, Rs. 99,288/- to keep off road all 3-buses for 7-days w.e.f. 17.12.2022 to 23-12-2022 and Rs. 69,464/- to keep off-road bus No GBA-506 from 09.01.2023 to 23-01-2023 and bills of POL were claimed.
4. The accused officer claimed bogus bills amounting to Rs. 35,810/- (Rs. 18,000/- for printing of file covers, Rs 6,350/- for printing of school letter heads and Rs. 11,450/- for printing of training certificates) which were not purchased, as on 07.06.2021, three hundred printed file covers were purchased out of which one hundred were consumed and two hundred were kept in store / unused and 450 file covered were again purchased which was not justifiable. All official letter / correspondence was made through computer generated letters. School letter head and printed file covers were not purchased. No training was conducted whereas training certificates were distributed.
5. The accused officer claimed 03-bogus bills amounting Rs 46,820/- (Rs. 7,000/- Token dated 17.06.2021, Rs. 20,220/- Token dated 29.09.2022 and Rs. 19,600/- Token dated 20.09.2023 for photocopy but neither requisition nor detail was provided.
6. The accused officer claimed bogus bills amounting Rs. 1,40,782/- (Rs 31,925/- on 15.03.2021, Rs. 33,000/- 04.06.2021, Rs. 27,463/- on 14.05.2022, Rs. 8,100/- on 26.01.2022, Rs. 14,400/- an 09.12.2021,

Rs. 11,194/- on 08.09.2022, Rs. 14,700/- dateless bill) for repair of Furniture & Fixture but according to statements of school teachers a very few furniture items were repaired and amount claimed is in excess which is not justifiable.

7. Sports related items amounting to Rs. 1,19,832/- (Rs. 61,753/- on 01.04.2021, Rs. 58,079 on 17.05.2021) and Sport items worth Rs. 1,48,649/- (Rs. 74,471/- on 07.05.2022, Rs. 74,178/- on 17.05.2022) were not purchased but bogus bills were claimed.
8. 20-used batteries of school buses, bus kamances, 2-water pump, 1-wash basin set and excess uniforms of special students were stolen from store and sold illegally after 13.12.2021, the worth of said items was Rs 2,50,000/-.
9. The accused officer marked his attendance after availing leaves by tempering the attendance register with blade 14.04.2022 to 20.04.2022, 03.06.2023, 10.06.2023, 17.06.2023.
10. Mr. Muhammad Jamil, ex-Naib Qasid marked the attendance of the accused officer on bio-matric machine as his thumb/figure impression was saved against the user ID of the accused officer. The accused officer was absent from duty or went to attend case hearings at Lahore High Court whereas his attendance was marked on bio-matric machine on 24.09.2022, 01.10.2022, 21.10.2022, 22.10.2022, 25.10.2022, 29.10.2022, 11.11.2022, 12.11.2022, 02.12.2022, 03.12.2022, 24.12.2022, 13.01.2023, 14.01.2023 and 21.01.2023.
11. The accused officer was residing illegally in the hostel superintendent room and used to eat food from hostel and bogus entries of Adnan, Arshad, Muzammil Yasin, Attiq ur Rehman and Tayyab Razzaq students were recorded in hostel attendance register to manage the expenditure.

2. **AND WHEREAS**, the Inquiry Officer after conducting inquiry into the charges submitted inquiry report. Following which, Show Cause-Cum Personal Hearing Notice was issued to the accused officer under Section 13(4) of the PEEDA Act, 2006 directing him to submit additional defense, *if any*, and also to appear for personal hearing before Deputy Secretary, Special Education Department / Hearing officer nominated under Section 13 (4)(c) of the Act *ibid*. After hearing the accused officer in presence of Departmental Representative, Hearing Officer submitted report of hearing proceedings after which the case was remanded to the Inquiry Officer vide order dated 24.06.2025 for further proceedings. Subsequently, the Inquiry Officer after conducting post remand proceedings, *strictly in accordance with the law*, submitted the inquiry report to this department and recommended imposition of following penalties upon the accused officer:

- i. Major penalty of **recovery from Pay** amounting to Rs. **260,614/-** under section 4(1)(b)(i) of the PEEDA Act, 2006.
- ii. Major penalty of **forfeiture of past service for a period of 03 years** under section 4(1)(b)(iii) of the PEEDA Act, 2006.

3. **AND WHEREAS**, upon receipt of the inquiry report, Show Cause-cum-Personal Hearing Notice was issued to accused officer under Section 13(4) of the PEEDA Act, 2006, directing him to submit additional written defence, *if any*, and to appear for personal hearing on 17.09.2025. In compliance, the accused officer appeared and submitted an additional defence reply. The accused officer was

granted another opportunity of hearing on 12.11.2025. During the course of hearing, while reiterating the stance already taken by him in his earlier replies submitted during inquiry proceedings and in the additional defense reply, he, *inter alia*, contended that the charges levelled against him are contrary to the record and asserted that he had produced all relevant documents before the Inquiry Officer. He further argued that he had rebutted the allegations with cogent evidence, yet the Inquiry Officer failed to advance any persuasive reasoning for recommending the proposed penalties. He, *therefore*, prayed for exoneration from the charges being baseless and devoid of merit. On the other hand, the Departmental Representative submitted that the entire record relevant to the charges was duly provided to accused officer; that inquiry proceedings including remand inquiry proceedings were conducted strictly in accordance with the provisions of the PEEDA Act, 2006; that statements of all concerned witnesses were recorded in presence of the accused officer and right of cross examination was granted to him and that the charges of inefficiency, misconduct and corruption stood fully proved against accused officer. The Departmental Representative maintained that the penalties proposed by the Inquiry Officer commensurate with the guilt established, and that all contentions raised by the accused officer, both in writing and during hearing, are meritless and stood rebutted by the record.

4. **AND WHEREAS**, after careful and comprehensive examination of the entire inquiry record, including the first and post-remand inquiry reports, documentary evidence, statements of prosecution witnesses, defence submissions, physical verification reports, written replies, and the oral submissions made during personal hearings, it has been observed that due process, as envisaged under the PEEDA Act, 2006, was meticulously adhered to during the inquiry proceedings. The accused officer was afforded ample opportunity to cross-examine witnesses, produce defence evidence, and to explain his position in writing as well as during personal hearing. Upon detailed scrutiny of the record, it emerges that out of ten (11) charges levelled against the accused officer, six (07) charges stand fully proved, one (01) charge is partially proved (procedural negligence), whereas three (03) charges could not be conclusively proved for want of sufficient evidence, though administrative inefficiencies were noticed therein. It stands proved that the accused officer deliberately submitted fabricated and inflated POL generator bills, bogus furniture repair bills, and fraudulent sports-related procurement bills. These charges are fully substantiated through inconsistent logbook entries presented by the accused himself, physical verification reports, testimonies of staff, and the failure of the contractor to produce any delivery challans, stock receipts, or original invoices. The proven charges clearly establish intentional financial misrepresentation, preparation of fictitious documentation, and misappropriation of government funds. Furthermore, the allegations relating to manipulation of attendance records and fraudulent biometric attendance marking also stand conclusively proved. The attendance register bears visible signs of tampering with blade marks and overwriting corresponding to dates on which the accused officer was on sanctioned leave. Multiple witnesses corroborated the falsification of attendance, and the accused failed to offer any plausible explanation. Likewise, biometric logs, coupled with the categorical admission of the ex-Naib Qasid, establish that the accused officer knowingly allowed his biometric presence to be marked during his absence. The allegation regarding unauthorized residence in the hostel superintendent's room and fabrication of hostel attendance entries is also proved. Testimonies of hostel staff, absence of any authorization, and mismatched hostel attendance entries collectively demonstrate that the accused officer misused official facilities for personal benefit and deliberately manipulated hostel expenditure records. Such conduct amounts to abuse of authority, unauthorized use of public resources, and falsification of institutional documents.

5. **AND WHEREAS**, one charge relating to photocopying bills amounting to Rs. 46,820/-, though not fully establishing fraudulent intent, proved serious procedural irregularities, including absence of requisitions, incomplete stock entries, and non-maintenance of supporting documentation. Three other charges, relating to Hot & Cold expenditure, POL diesel for buses, and missing store items, remained unproved, though the inquiry officer noted deficient administrative control and weak record-keeping by the accused officer. In view of the foregoing analysis, it is evident that the proven charges relate not only to financial corruption but also to deliberate falsification of official records, manipulation of attendance systems, and misuse of government facilities. The cumulative effect of the proven misconduct demonstrates a sustained pattern of dishonesty, financial impropriety, dereliction of duty, and abuse of authority. Given the gravity of the offences, the magnitude of established financial loss, and the critical importance of maintaining transparency and accountability in public institutions, the penalties proposed are fully justified. The major penalty of recovery amounting to Rs. 260,614/- is justified, while the major penalty of forfeiture of past service for a period of **two (02) years** is considered proportionate to the seriousness of the misconduct

6. **NOW THEREFORE**, I, **Shoaib Iqbal Syed**, Secretary, Special Education Department being Competent Authority, for reasons recorded herein above, in exercise of powers vested upon me under Section 13(5)(ii) read with Section 4 of the PEEDA Act, 2006, following penalties are hereby imposed upon the accused officer;

- i. Major penalty of **recovery from Pay amounting to Rs. 260,614/-** under section 4(1)(b)(i) of the PEEDA Act, 2006.
- ii. Major penalty of **forfeiture of past service for a period of 02 years** under section 4(1)(b)(iii) of the PEEDA Act, 2006.

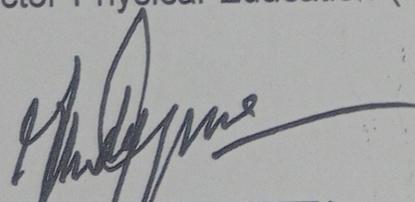
(SHOAIB IQBAL SYED)  
SECRETARY  
GOVERNMENT OF THE PUNJAB  
SPECIAL EDUCATION DEPARTMENT /  
COMPETENT AUTHORITY

Dated Lahore, the  
December, 10 /2025

No. & Date Even:

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

1. **Director General**, Special Education Punjab, Lahore.
2. **District Accounts Officer**, Sheikhpura.
3. **District Education Officer** (Special Education), Lahore.
4. **Headmaster / Headmistress**, Govt. Special Education Centre, Muridkey to ensure delivery of this order to the accused officer under intimation to this department and implementation of the penalties.
5. **Accused officer / Mr. Muhammad Zubair**, Instructor Physical Education (BS-17), Govt. Special Education Centre, Muridkey.
6. PS to Secretary Special Education Department.

  
SECTION OFFICER (ESTT.)  
SPECIAL EDUCATION DEPARTMENT