

REGISTERED



GOVERNMENT OF THE PUNJAB
SPECIAL EDUCATION DEPARTMENT

ORDER

SO(Estt)10-29/2005. WHEREAS, on 21.09.2015, Additional Secretary, Special Education Department paid a surprise visit to Govt. Special Education Centre, Wagha Town, Lahore and found that Ms. Majida Butt, Ex-Headmistress (BS-17+10% Special Pay), Govt. Special Education Centre, Wagha Town, Lahore presently posted as Vice-Principal (BS-18), National Special Education Centre, Johar Town, Lahore (herein after referred to be as "accused officer") was involved in financial irregularities, embezzlement, corruption and inefficiency. Subsequently, Secretary Special Education / Competent Authority ordered initiation of disciplinary proceedings against the accused officer by appointing Inquiry Committee comprising of Mrs. Lubna Azhar, Principal, Govt. Training College for the Teachers of Blinds, Lahore "Convener" and Mr. Salah-ud-Din Hashmi, Section Officer (General) Special Education Department, Govt. of the Punjab "Member" on the following charges of corruption / embezzlement / inefficiency in the heads of accounts for POL, printing & publication, cost of other Store, others, repair of transport, repair of furniture and repair of computer vide order dated 21.10.2015:

- i. In the month of June, 2014, it was entered in the log book of vehicle that the vehicle was driven to A.G. Office and Head Office whereas the vehicle was not driven because the Movement Register shows that the accused officer did not travel to A.G. Office. In this regard, it was mentioned in the log book that the vehicle travelled a distance of 733 KM and it consumed 195 liter diesel. Moreover, 22 liter diesel, which was in balance, was not entered in the log book in the next month. In this way, the accused officer embezzled total 217 liter diesel fraudulently which amounts to Rs.23826/- and recoverable from the accused officer.
- ii. There was no attendance of students as well as staff in the Attendance Register on 14.08.2014, 15.08.2014 and 16.08.2014 during the summer vacation of 2014 but it was entered in the log book that the vehicle travelled a distance of 350 KM by consuming 93 liter diesel. In this way, the accused officer embezzled 93 liter diesel fraudulently which amounts to Rs.7653/- and recoverable from the accused officer.
- iii. As per record of petrol pump dealer, diesel was put in the vehicle on 09.08.2014 whereas the school reopened on 18.08.2014 after summer

vacation. In this way, the accused officer embezzled 100 liter diesel fraudulently which amounts to Rs.10980/-.

- iv. As per record of petrol pump dealer, slip of 50 liter diesel was submitted to the petrol pump but the bill was drawn for 70 liter diesel per slip from the A.G. Office. In this way, the accused officer embezzled 20 liter diesel per slip. Moreover, in the month of August, 2014, the bill of petrol pump was 43920/- whereas the accused officer drew an amount of Rs.59378/- from the A.G. Office. Thus, an excess amount of Rs.15458/- was embezzled by the accused officer fraudulently. Apart from this, there is a clear-cut distinction between the dates of bills submitted by the petrol pump dealer and submitted to the A.G. Office which is an indication of grave corruption on the part of accused officer.
- v. The log book has been maintained malafidely and fraudulently because it was entered in the log book that the vehicle was driven even in those days when there was public holidays like Sunday, Eid days, Mela Chiragah etc. which is an indication of grave corruption on the part of accused officer. Moreover, the accused officer never paid the payment to the concerned party through cheque inspite of the fact that the account had been opened with the bank in the name of Centre.
- vi. At the end of month August, 2014, as per record of log book, total 114.3 liter diesel in balance, was not entered in the next month which amounts to Rs.12144/-. Hence, the accused officer embezzled the said amount fraudulently and malafidely.
- vii. It was entered in the log book that the vehicle travelled a distance of 100 KM, 50 KM and 260 KM by consuming 26.66 liter diesel, 13.3 liter diesel and 69.3 diesel respectively on 06.09.2014 (Public Holiday), 19.09.2014, 21.09.2014 (Sunday) and 28.09.2014 (Sunday) even though the vehicle was not driven on the said days. Hence, the accused officer embezzled 109.26 liter diesel which amounts to Rs.11891/- and recoverable from the accused officer.
- viii. The bill of diesel submitted by the petrol pump dealer for the month of September, 2014 was Rs.81600/- whereas the accused officer drew an amount of Rs.96968/- from the A.G. Office for the said bill. In this way, the accused officer embezzled excess amount of Rs.15368/- fraudulently. Moreover, total 40 liter diesel in balance at the end of month of September, 2014 was not entered in the next month which amounts to Rs.4352/-. Hence, the accused officer embezzled the said amount deceitfully and dishonestly.
- ix. It was entered in the log book that the vehicle travelled a distance of 100 KM on each day on 08.10.2014 (Eid Day) and 26.10.2014 (Sunday)) even though on the said days there were public holidays and the vehicle was not driven. Hence, the accused officer embezzled deceitfully an amount of Rs.5748/- and caused loss to the Govt. exchequer.
- x. The bill of diesel submitted by the petrol pump dealer for the month of October, 2014 was Rs.75575/- whereas the accused officer drew an

amount of Rs.90552/- from the A.G. Office for the said bill. In this way, the accused officer embezzled excess amount of Rs.14977/- fraudulently and caused loss to the Govt. exchequer. Moreover, total 53 liter diesel in balance at the end of month of October, 2014 was not entered in the next month which amounts to Rs.5713/-. Hence, the accused officer embezzled the said amount deceitfully and dishonestly.

- xi. It was entered in the log book that the vehicle travelled a distance of 100 KM, 48 KM, 100 KM and 100 KM by consuming 26.6 liter diesel, 12.8 liter diesel, 26.6 liter diesel and 26.6 liter diesel respectively on 02.11.2014 (Sunday), 22.11.2014, 24.11.2014, 29.11.2014 and 30.11.2014 (Sunday) even though on the said days, the vehicle was not driven. Hence, the accused officer embezzled deceitfully an amount of Rs.9998/- and caused loss to the Govt. exchequer.
- xii. The bill of diesel submitted by the petrol pump dealer for the month of November, 2014 was Rs.71565/- whereas the accused officer drew an amount of Rs.88659/- from the A.G. Office for the said bill. In this way, the accused officer embezzled excess amount of Rs.17094/- fraudulently and caused loss to the Govt. exchequer. Moreover, total 31 liter diesel in balance at the end of month of November, 2014 was not entered in the next month which amounts to Rs.3380/-. Hence, the accused officer embezzled the said amount deceitfully and dishonestly.
- xiii. It was entered in the log book that the vehicle travelled a distance of 150 KM, 100 KM and 150 KM by consuming 40 liter diesel, 26.6 liter diesel and 40 liter diesel respectively on 04.12.2014 (Holiday), 13.12.2014 (Holiday), 19.12.2014 and 20.12.2014 (Winter holidays) even though on the said days, there were public holidays and the vehicle was not driven. Hence, the accused officer embezzled deceitfully an amount of Rs.10858/- and caused loss to the Govt. exchequer.
- xiv. The accused officer drew an amount of Rs.69710/- from the A.G. Office on account of bill of diesel for the month of December, 2014 but payment amounting to Rs.47580/- was made to the petrol pump dealer. In this way, the accused officer embezzled excess amount of Rs.22130/- fraudulently and caused loss to the Govt. exchequer. Moreover, total 58 liter diesel in balance at the end of month of December, 2014 was not entered in the next month which amounts to Rs.5904/-. Hence, the accused officer embezzled the said amount deceitfully and dishonestly.
- xv. It was entered in the log book that the vehicle travelled a distance of 151 KM by consuming 40 liter diesel during the month of January, 2015 for its checking even though the vehicle was checked three times during the month of December, 2014. Hence, the accused officer embezzled deceitfully an amount of Rs.4072/- by entering fake / bogus entries in the log book and caused loss to the Govt. exchequer.
- xvi. The bill of diesel submitted by the petrol pump dealer for the month of January, 2015 was Rs.47905/- whereas the accused officer drew an amount of Rs.62584/- from the A.G. Office for the said bill. In this way, the accused officer embezzled excess amount of Rs.14679/- fraudulently and

caused loss to the Govt. exchequer. Moreover, total 23.47 liter diesel in balance at the end of month of January, 2015 was not entered in the next month which amounts to Rs.2389/-. Hence, the accused officer embezzled the said amount deceitfully and dishonestly.

- xvii. It was entered in the log book that the vehicle travelled a distance of 100 KM and 148 KM by consuming 26.66 liter diesel and 39.46 liter diesel respectively on 05.02.2015 (Holiday) and 08.02.2015 (Sunday) even though on the said days, there were public holidays and the vehicle was not driven. Hence, the accused officer embezzled deceitfully an amount of Rs.6268/- by entering fake / bogus entries in the log book and caused loss to the Govt. exchequer.
- xviii. The bill of diesel submitted by the petrol pump dealer for the month of February, 2015 was Rs.61795/- whereas the accused officer drew an amount of Rs.78572/- from the A.G. Office for the said bill. In this way, the accused officer embezzled excess amount of Rs.16777/- fraudulently and caused loss to the Govt. exchequer.
- xix. It was entered in the log book that the vehicle travelled a distance of 150 KM on each day on 15.03.2015 (Sunday) and 28.03.2015 (Holiday) even though on the said days, there were public holidays and the vehicle was not put on road. Hence, the accused officer embezzled deceitfully an amount of Rs.6520/- by entering fake / bogus entries in the log book and caused loss to the Govt. exchequer.
- xx. The bill of diesel submitted by the petrol pump dealer for the month of March, 2015 was Rs.52975/- whereas the accused officer drew an amount of Rs.76556/- from the A.G. Office for the said bill. In this way, the accused officer embezzled excess amount of Rs.23581/- fraudulently and caused loss to the Govt. exchequer. Moreover, total 40 liter diesel in balance at the end of month of March, 2015 was not entered in the next month which amounts to Rs.3260/-. Hence, the accused officer embezzled the said amount deceitfully and dishonestly.
- xxi. It was entered in the log book that the vehicle travelled a distance of 150 KM on 04.04.2015, 11.04.2015 and 20.04.2015 even though on the said days, the vehicle was not put on road. Hence, the accused officer embezzled deceitfully an amount of Rs.3380/- by entering fake / bogus entries in the log book and caused loss to the Govt. exchequer.
- xxii. The bill of diesel submitted by the petrol pump dealer for the month of April, 2015 was Rs.50725/- whereas the accused officer drew an amount of Rs.71411/- from the A.G. Office for the said bill. In this way, the accused officer embezzled excess amount of Rs.20686/- fraudulently and caused loss to the Govt. exchequer. Moreover, total 63.3 liter diesel could not be adjusted and thus embezzled fraudulently by the accused officer which amounts to Rs.5351/-.
- xxiii. It was entered in the log book that the vehicle travelled a distance of 150 KM and 56 KM by consuming 40 liter diesel and 14.93 liter diesel respectively on 04.05.2015, 15.05.2015, 23.05.2015 and 30.05.2015 even though on the said days, the vehicle was not put on road. Hence, the

accused officer embezzled deceitfully an amount of Rs.4642/- by entering fake / bogus entries in the log book and caused loss to the Govt. exchequer.

- xxiv. The bill of diesel submitted by the petrol pump dealer for the month of May, 2015 was Rs.52052/- whereas the accused officer drew an amount of Rs76641/- from the A.G. Office for the said bill. In this way, the accused officer embezzled excess amount of Rs.24589/- fraudulently and caused loss to the Govt. exchequer.
- xxv. The log book has not been maintained after the month of May, 2015 even though diesel was put in the vehicle which shows malafide intention on the part of accused officer.
- xxvi. An amount of Rs.13630/- was drawn from the A.G. Office vide Cheque No.899419 dated 02.02.2015 under the Head of Publicity and Advertisement but no flux and banner was published and the said amount was embezzled fraudulently.
- xxvii. An amount of Rs.27729/- was drawn from the A.G. Office vide Cheque No.2416635 dated 24.06.2015 under the Head of Publicity and Advertisement but no expenditure was made and the said amount was embezzled fraudulently.
- xxviii. An amount of Rs.8219/- was drawn from the A.G. Office vide Cheque No.899419 dated 02.02.2015 for the repair of computer but no repair was made and the said amount was embezzled fraudulently.
- xxix. An amount of Rs.21127/- was drawn from the A.G. Office vide Cheque No.2416635 dated 24.06.2015 under the Head of Printing and Publication but the expenditure was not made on printing and the said amount was embezzled fraudulently.
- xxx. A bill amounting to Rs.9835/- was submitted to the Accountant General Punjab, Lahore under the Head of Others and the amount was drawn vide Cheque No.3893098 dated 06.11.2014 but the items were not purchased and the said amount was embezzled deceitfully.
- xxxi. An amount of Rs.49912/- was drawn from the Accountant General Punjab, Lahore on 25.02.2015 under the Head of Others on account of purchase of 04 Nos. of cameras and bucket whereas three Nos. of cameras were purchased and one camera and bucket were not purchased. Hence, the accused officer embezzled an amount of Rs.9790/- fraudulently and caused loss to the Govt. exchequer.
- xxxii. An amount of Rs.49959/- was drawn from the Accountant General Punjab, Lahore under the Head of Others on account of purchase of LCD 19" and others but the LCD is old and it is not up to the standard size. Hence, the amount drawn for the purchase of LCD 19" has been embezzled fraudulently by the accused officer.

- xxxiii. An amount of Rs.10913/- was drawn from the Accountant General Punjab, Lahore under the Head of Others vide bill dated 14.10.2014 but no purchase was made and the amount drawn was embezzled fraudulently.
- xxxiv. An amount of Rs.22230/- was drawn from the Accountant General Punjab, Lahore vide Cheque No.2416633 dated 26.06.2015 under the Head of Furniture & Fixture but the furniture was not repaired. Hence, the said amount was embezzled fraudulently.
- xxxv. An amount of Rs.9594/- was drawn from the Accountant General Punjab, Lahore vide Cheque No.3893098 dated 06.11.2014 under the Head of Furniture & Fixture on account of repair of grass cutter machine and motor but grass cutter machine was not repaired. Hence, the amount drawn for the purpose of repair of grass cutter machine was embezzled fraudulently.
- xxxvi. An amount of Rs.9945/- was drawn from the Accountant General Punjab, Lahore under the Head of Furniture & Fixture on account of repair of students chair and its polish / paint vide Cheque No.3893098 dated 06.11.2014 but the repair was not made. Hence, the said amount was embezzled fraudulently.
- xxxvii. An amount of Rs.69849/- was drawn from the A.G. Office under the Head of Transport Repair on account of purchase of 05 Nos. of Langoti, 03 Nos. of Tyres and 05 Nos. of Tubes but 03 Nos of Langoti and Tubes were purchased whereas one Tyre was old and be-pair. Hence, an amount of Rs.20800/- was embezzled fraudulently. Moreover, the Tyres were purchased without getting NOC from the Motor Vehicle Examiner nor Inspection Report was demanded.
- xxxviii. Amounts of Rs.5500/- and Rs.6600/- were drawn from the A.G. Office vide Cheque No.2416639 dated 29.06.2015 and Cheque No.8099420 dated 16.02.2015 but as per statement of Driver, all the entries of grease are bogus and the Driver has been given only three thousand rupees for the whole year. In this way, the accused officer embezzled an amount of Rs.9100/- and caused loss to the Govt. exchequer.
- xxxix. An amount of Rs.49842/- was drawn from the Accountant General Punjab, Lahore vide Cheque No.2416641 dated 30.06.2015 under the Head of Transport Repair on account of poshish of seats of vehicle but the work was not done. Hence, the said amount was embezzled fraudulently.
- xl. An amount of Rs.9711/- was drawn from the Accountant General Punjab, Lahore vide Cheque No.2416641 dated 30.06.2015 under the Head of Transport Repair on account of repair of generator and radiator of the vehicle but the work was not done. Hence, the said amount was embezzled fraudulently.
- xli. An amount of Rs.8775/- was drawn from the Accountant General Punjab, Lahore vide Cheque No.3839098 under the Head of Transport Repair on account of repair of kamania of the vehicle but the repair work of kamania of the vehicle was completed in Rs.2000/- only instead of Rs.8775/-. Hence, an amount of Rs.6212/- was embezzled fraudulently.

- xlii. Since handing over of Generator to Mr. Shehzad, Sweeper with effect from 24.04.2014, Log book of Generator has not been maintained malafidely. Moreover, the accused officer drew more amounts from the Accountant General Punjab, Lahore under the Head of petrol of Generator than the actual claim of bills of petrol pump dealer. In this way, the accused officer embezzled the excess amount fraudulently and caused loss to the Govt. exchequer.
- xliii. Items of Braille Slate etc. amounting to Rs.49720/- were purchased on 20.01.2015 and available in the stock but no quotation was demanded for the said purchase. In this way, the accused officer transgressed her powers and violated the rules as laid down by the Government of Punjab. Moreover, as per Stock Register, there were already enough items for Visually Impaired Students who are fewer and there was no need for further purchase but the accused officer purchased the above mentioned items despite this fact. Hence, the accused officer put extra burden on the Govt. exchequer.
- xliv. A bill amounting to Rs.49198/- was submitted to the Accountant General Punjab, Lahore under the Head of Cost of Others on account of purchase of Braille Frame 4-line etc. and the amount was drawn but the rates of purchased items are much higher than the market rates. In this way, the accused officer embezzled an excess amount of Rs.34000/- and caused loss to the Government exchequer.
- xlv. An amount of Rs.24512/- was drawn from the Accountant General Punjab, Lahore under the Head of Cost of Others on account of purchase of 50 packets of Braille Papers but only 11 packets were purchased which amounts to Rs.5392/- only. Hence, an amount of Rs.19120/- was embezzled deceitfully.
- xlvi. An amount of Rs.16900/- was drawn from the Accountant General Punjab, Lahore on 31.01.2014 under the Head of Cost of Others on account of purchase of dais but the dais was not purchased. Hence, the said amount was embezzled fraudulently.
- xlvii. An amount of Rs.13800/- was drawn from the Accountant General Punjab, Lahore on 07.02.2014 under the Head of Cost of Others on account of purchase of Harmonium but the Harmonium was not purchased. Hence, the said amount was embezzled fraudulently.
- xlviii. An amount of Rs.20747/- was drawn from the Accountant General Punjab, Lahore on 30.06.2015 under the Head of Cost of Others on account of purchase of Mouse, LCD, Speaker etc. but the Speaker was not purchased. Hence, an amount of Rs.1800/- was embezzled fraudulently.
- xlix. An amount of Rs.49700/- was drawn from the Accountant General Punjab, Lahore under the Head of Cost of Others on account of purchase of Sound System and the Sound System is available in the stock but no quotation was demanded for the said purchase nor Purchase Committee was constituted. In this way, the accused officer transgressed her powers and violated the rules as laid down by the Government of Punjab.

- i. An amount of Rs.18954/- was drawn from the Accountant General Punjab, Lahore under the Head of Cost of Others on account of purchase of 01 No. of Bouncing Tube, 02 Nos. of Massage for Physical Therapy and 03 Nos. of Weight Scale but one Massage for Physical Therapy is not available in the stock which amounts to Rs.4400/-. Hence, an amount of Rs.4400/- was embezzled fraudulently.
- ii. An amount of Rs.22955/- was drawn from the Accountant General Punjab, Lahore under the Head of Cost of Others instead of Head of Stationery Items on account of purchase of Stationery Items which is a sheer violation of rules as laid down by the Government of Punjab.
- iii. A bill amounting to Rs.76577/- was submitted to the Accountant General Punjab, Lahore under the Head of Cost of Others on account of purchase of CPU and the amount was drawn, resultantly CUP was purchased but rate of purchased CPU is much higher than the market rate. Moreover, no Purchase Committee was constituted nor quotation was demanded for the said purchase. In this way, the accused officer transgressed her powers and violated the rules as laid down by the Government of Punjab.
- liii. An amount of Rs.49989/- was drawn from the Accountant General Punjab, Lahore under the Head of Cost of Others on account of purchase of Beads Frame etc. but the rates of purchased items are higher than the market rates. Hence, an amount of Rs.19000/- was embezzled fraudulently in the said purchase.
- liv. During the financial year 2014-15, uniform of students for winter & summer was purchased without completing all the codal formalities. Moreover, most of the students were deprived of their legal right of uniform. Depriving the special students of their incentive is nothing short of being callous and inhuman.

2. **AND WHEREAS**, the inquiry Committee was modified and finally reconstituted vide order dated 05.09.2017 comprising on Ms. Samina Nasir, Principal, Govt. Deaf and Defective Hearing Model High School for Girls, Rajgarh, Lahore "Convener", Mr. Tahir Hussain Ghazi, Headmaster, Govt. Special Education Centre, Farooqabad, District Sheikhpura "Member" and Mr. Salah-ud-Din Hashmi, Section Officer (General) Special Education Department, Govt. of the Punjab "Member". The Inquiry Committee submitted its report to this Department with the findings that all Charges stand proved against the accused officer except Charges No. 32, 43, 44, 47, 48, 49, 50, 52, 53 and 54. The Inquiry Committee recommended that "major penalty of recovery of embezzled amount equal to Rs.559,009/- may be imposed upon accused officer under Section 4(1)(b)(i) of the PEEDA Act, 2006".

3. **AND WHEREAS**, upon receipt of the Inquiry Report, the Competent Authority / Secretary Special Education issued Show Cause-Cum Personal Hearing Notice to the accused officer under Section 13(4) of the PEEDA Act, 2006 directing the accused officer to submit her additional defence, if any, and also appear for personal hearing on 25.08.2020 . The accused officer appeared on the said date and stated that she had filed Writ petition No. 171843 / 2018 in Lahore High Court Lahore and the Court has restrained this department from proceeding further against her till final decision of Writ petition vide order dated 14.03.2018, after hearing Secretary Special Education / Competent Authority directed that till decision of Writ Petition No. 171483 / 2018 disciplinary proceedings be kept pending.

4. **AND WHEREAS**, the Writ Petition No. 171483 / 2018 was dismissed by the Hon'ble Lahore High Court, Lahore vide order dated 08.12.2020 for want of prosecution, therefore, Show Cause-Cum Personal Hearing Notice was again issued to the accused officer under Section 13(4) of the PEEDA Act, 2006 directing the accused officer to submit her additional defence, if any, and also appear for personal hearing on 12.02.2021. The accused officer failed to appear on the said date, therefore, she was again directed to appear on 24.02.2021. The accused officer appeared before the Secretary Special Education / Competent Authority on the fixed date and stated that she has been involved in this inquiry with mala fide intention and without any application or complaint. She while refuting the charges leveled against her, pleaded her innocence and requested that charges against her may be dropped and she may be exonerated but she failed to place on record any plausible / cogent / confidence inspiring evidence which can rebut the evidence already available on record.

5. **NOW THEREFORE**, I, Syed Javed Iqbal Bokhari, Secretary Special Education / Competent Authority in the instant case, after having considered all the aspects, material relating to the case, verbal submissions of the accused officer and recommendations of the Inquiry Officer, in exercise of powers vested upon me under Section 13(5) read with Section 4 of the Punjab Employees Efficiency, Discipline and Accountability Act, 2006, while agreeing with the recommendations of Inquiry Committee, hereby impose major penalty of recovery of embezzled amount equal to Rs.559,009/- from the pay (at the rate of 10% per month and if the penalty amount is not fully recovered from the pay of the accused officer till her retirement, the remaining

amount shall be recovered from her pension at the rate of 10% per month) upon the accused officer / Ms. Majida Butt, Ex-Headmistress (BS-17+10% Special Pay), Govt. Special Education Centre, Wagha Town, Lahore presently posted as Vice-Principal (BS-18), National Special Education Centre, Johar Town, Lahore in terms of Section 4(1)(b)(i) of the PEEDA Act, 2006.



(Syed Javed Iqbal Bokhari)
Secretary Special Education Department /
Competent Authority

Dated Lahore, the
March / 11 / 2021
No. & Date Even:

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

1. Accountant General, Punjab, Lahore.
2. District Education Officer (Special Education) Lahore.
3. District Accounts Officer, Lahore.
4. Accused Officer concerned.
5. PS to Secretary Special Education Department.



Section Officer (Estt.)