

**ORDER**

Saima Saad

No. SO(Estt)10-345/2010. WHEREAS, Ms. Amna Arshad, Senior Special Education Teacher (BS-17 / VI Field) / ex-Incharge Headmistress, Govt. Special Education Centre, Phalia, District Mandi Baha-ud-Din filed a complaint against **Ms. Sayyeda Sanya Arshad Kazmi**, Senior Special Education Teacher (HI Field/BS-17) formerly posted at Govt. Special Education Centre, Phalia, District Mandi Baha-ud-Din, presently reported to department (**'accused officer'**). In her complaint, Ms. Amna Arshad stated that she assumed the additional charge of the post of Headmistress, Govt. Special Education Centre, Phalia, District Mandi Baha-ud-Din on 30.04.2022 and soon after that she constituted a committee for verification of school record and permanent items. She claimed that upon scrutiny, it revealed that some items were purchased but not entered in stock register and bills of some items were claimed from Government Treasury without making purchase of said items. Moreover, Cash Book, Log Books of Vehicle and Generator, History Sheet Register of Vehicle, Consumable Items Register and passed bills of Financial Year 2020-21 were missing. She alleged that when she asked her predecessor Incharge, *the accused officer*, about the missing items and record, she yelled upon her and misbehaved and told that she had provided all the record, but as a matter of fact she did not provide any of the missing items or record. The complainant further alleged that both the drivers of the said institute submitted applications to her for repair of vehicles, upon examining it revealed that amounts equal to Rs. 5,33,000/- and Rs. 6,00,000/- (total 11,33,000/-) had already been withdrawn by the accused officer during the month of June 2021 out of the budget of Financial Year 2021-22 against the repair of vehicles but no work was done physically. Upon receipt of the above complaint a probe was got conducted into the matter through a three members Probe Committee. The Probe Committee submitted its report with following observations:

- i. *An amount of Rs. 2,04,500/- was withdrawn by Ms. Sania Tajamal (Ms. Sayyeda Sanya Arshad Kazmi) from Government ex-chequer against the purchase of MH75 Audionic Speaker with MIC & 21" LCD, Pedestal Fan, Water Dispenser, Photocopier Machine, 02 Nos. Steel Almira's and 01 No. Vehicle Tyre No. 07-50-16, but the said items were not available physically.*
- ii. *The staff members verified that Ms. Sania Tajamal (Ms. Sayyeda Sanya Arshad Kazmi) misbehaves with them and the complainant.*
- iii. *An amount of Rs. 8,64,100/- was withdrawn by Ms. Sania Tajamal (Ms. Sayyeda Sanya Arshad Kazmi) from Government ex-chequer against the Head of Account A13001-Repair of Transport but the work of only Rs. 1,81,100/- was actually done. She embezzled the funds amounting to Rs. 6,83,000/- against the repair of transport.*

2. AND WHEREAS, upon receipt of probe report and keeping in view the gravity of allegations levelled by the complainant and supported by Probe Committee, disciplinary were initiated proceeding against the accused officer under Section 3 of the Punjab Employees Efficiency, Discipline and Accountability Act, 2006 (**'Act'**) vide order dated 13.01.2023 by appointing **Ms. Misbah Kausar, Headmistress (BS-18), Govt. Special Education Centre, Kharian, District Gujrat** as Inquiry Officer to proceed against the accused officer in terms of Section 5 read with Section 9 of the Act *ibid* on the following charges of misconduct, inefficiency and corruption:

- i. *The accused officer withdrew an amount of Rs. 2,04,500/- from Government ex-chequer against the purchase of several items i.e. MH75 Audionic Speaker with*

MIC & 21" LCD, Pedestal Fan, Water Dispenser, Photocopier Machine, 02 Nos. Steel Almira's and 01 No. Vehicle Tyre No. 07-50-16, but the said items are not available physically. Hence, the accused officer embezzled the said amount fraudulently.

- ii. The accused officer withdrew an amount of Rs. 8,64,100/- from Government exchequer against the Head of Account A13001-Repair of Transport but the work of only Rs. 1,81,100/- was actually done. Hence, she embezzled the funds amounting to Rs. 6,83,000/- against the repair of transport.
- iii. The accused officer misbehaved with the staff members of Govt. Special Education Centre, Phalia, District Baha-ud-Din, especially with Ms. Amna Arshad, SSET on the event of asking the accused officer about missing items.

3. **AND WHEREAS**, the Inquiry Officer, after conducting the inquiry proceedings submitted inquiry report to this department, wherein it was concluded that all the charges levelled against the accused officer stood fully proved. The Inquiry Officer recommended that minor penalties of "Censure" under Section 4(1)(a)(i) of the PEEDA Act, 2006 and "withholding of three increments for period of 2 years" under Section 4(1)(a)(ii) of the Act *ibid* on account of charge of misconduct and major penalty of "recovery of amount of Rs.714,160/-" under Section 4(1)(b)(i) of the Act *ibid* on account of charge of corruption and embezzlement of Govt. funds may be imposed upon the accused officer.

4. **AND WHEREAS**, after examining the inquiry report in juxtaposition with the record appended therewith, it was observed that the inquiry has not been conducted in accordance with the provisions of the Act *ibid* and following lacunas were found:

- i. The accused officer has not been provided an opportunity to cross examine the record / witnesses who deposed against her.
- ii. The inquiry report contains recommendations of Departmental Representative *qua* imposition of penalties which is against the provisions of PEEDA Act, 2006.

In the light of above facts, vide order dated 04.04.2023, inquiry was remanded under Section 13(6) of the Act *ibid* to Inquiry Officer with the direction to conduct inquiry in accordance with the provisions of the Act *ibid* while taking in view the above observations / directions and submit her report alongwith specific recommendations.

5. **AND WHEREAS**, the Inquiry Officer, after conducting post remand inquiry, submitted remanded inquiry report and recommended imposition of following penalties:

- i. Minor Penalty of "withholding of annual increments for period of three years".
- ii. Major penalty of "recovery of amounting to Rs.714,160/-."

6. **AND WHEREAS**, upon receipt of remanded 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 on **15.06.2023** before **Additional 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*.

7. **AND WHEREAS**, the Hearing Officer after granting hearing to the accused officer in presence of Departmental Representative submitted report of hearing proceedings stating therein that during the hearing proceedings, the accused officer while reiterating the points raised in her defence reply and stance already taken by her during inquiry proceedings, *inter alia*, contended that charges levelled against her are against the facts and record; that if

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any procedural irregularity is found on record it cannot be termed as illegality and no *ill-will* can be attributed to her. She denied the charges and while relying upon the record stated that her ignorance of procedure was the reason of the irregularity, if any, and no *mala fide* was involved in the matter. She further maintained that she produced all the record before the Inquiry Officer and rebutted the veracity of the charges with cogent evidence and Inquiry Officer also failed to give any persuasive reason in the inquiry report for award of proposed penalties to her. Lastly, she requested that the charges are baseless and devoid of merit, therefore, she may be exonerated from the charges.

8. **AND WHEREAS**, the Departmental Representative stated that all record related to the charges was provided to the accused officer and inquiry proceedings were conducted by the Inquiry Officer in accordance with the provisions of Act *ibid* and statements of all concerned were recorded. The Departmental Representative further stated that charges of misconduct, inefficiency & corruption stood proved against the accused officer. He further stated that claim of the accused officer that she was not granted proper opportunities could not be made simpliciter and the same is in the guise to avail undue benefit. He further stated that arguments of the accused officer are fallacious and carry no weight. He further stated that penalties proposed by the Inquiry Officer commensurates with the guilt of accused officer and she cannot claim any leniency on the ground that Inquiry Officer failed to perform her obligation.

9. **AND WHEREAS**, after hearing the accused officer, Departmental Representative, examining the additional defence of the accused officer and documents annexed therewith, considering the material related to the case available in shape of inquiry report and keeping in view the findings and recommendations of the Inquiry Officer, the Hearing Officer observed that the inquiry proceedings have been conducted in accordance with the provisions of PEEDA Act, 2006, merits of the case have been appreciated by the Inquiry Officer and due process as provided under the law has been adopted by the Inquiry Officer. In post remand proceedings right of cross examination was provided to the accused officer and she was provided full, fair and complete opportunities to vindicate her stance and prove her innocence. As per findings of Inquiry Officer all the charges levelled against the accused officer stood fully proved. Pertinently, perusal of findings of the Inquiry Officer shows that same are based on cogent, convincing and confidence inspiring evidence, credibility of which has not been questioned by the accused officer during hearing proceedings. After thorough examination of record and after evaluating the statements of all concerned recorded during course of inquiry proceedings it is found that the accused officer, being the Incharge and supervisory officer, failed to perform her duties efficiently and diligently. A cursory glance over the inquiry report, coupled with the record annexed therewith, shows that conduct of the accused officer was unbecoming of an officer and tantamounts to misconduct. The principles of procurement as stipulated in **Rule 4** of the Punjab Procurement Rules, 2014 (**'PPRA Rules, 2014'**) provides that a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. The accused officer failed to discharge duties, as assigned to her, efficiently and her conduct remained prejudicial to good service. The accused officer failed to ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Due to illegalities committed by accused officer in the procurement process loss to public exchequer was caused. No new and/or plausible piece of evidence has been brought on record by the accused officer, through additional defense reply submitted during course of personal hearing, to rebut the evidence already available on record. After thorough examination of record, it is noted that the all the charge levelled against the accused officer stood proved against her and the penalties recommended by the Inquiry Officer commensurate with gravity of guilt of the accused officer.

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10. **AND WHEREAS**, perusal of findings and recommendations of the Inquiry Officer, additional defense reply submitted by accused officer and report of Hearing Officer coupled with record available in file shows that the inquiry proceedings have been conducted by the Inquiry Officer in accordance with the provisions of PEEDA Act, 2006 and due process as provided under the law has been adopted by the Inquiry Officer. In post remand proceedings right of cross examination was provided to the accused officer and the accused officer was provided ample opportunity to vindicate her stance and prove her innocence but she failed to do so. The accused officer failed to substantiate her stance and to place on record any new piece of evidence to rebut the evidence already available on record. It is observed that the findings and recommendations of the Inquiry Officer are based on record, made after considering all aspects of the case and taking into consideration the entire circumstances involved in the case. It is further observed that recommendations of the Inquiry Officer are substantiated with reasons/findings and no exception can be taken from the same. It transpires from perusal of record that Inquiry Officer after applying judicious mind and fulfilling all requirements of law has recommended imposition of penalties. *Prima facie* the same are in consonance with the record and spirit of the law. It is further noticed that all the charges of misconduct, inefficiency and corruption stood proved against the accused officer. The penalties recommended by the Inquiry Officer commensurates with gravity of guilt of the accused officer.

11. **AND WHEREAS**, it is further observed that the principles of procurement as stipulated in **Rule 4** of the Punjab Procurement Rules, 2014 (**'PPRA Rules, 2014'**) provides that a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. As per record, the accused officer failed to discharge duties, as assigned to her, efficiently and her conduct remained prejudicial to good service. The accused officer failed to ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Stance of accused officer taken in her additional defense reply is devoid of any justification.

12. **AND WHEREAS**, due to illegalities committed by accused officer in the procurement process loss to public exchequer was caused. Thorough examination of record and evaluation of statements of all concerned recorded during course of inquiry proceedings shows that the accused officer, being the Incharge and supervisory officer, failed to perform her duties efficiently and diligently. As far as charge No. 1 is concerned, perusal of record shows following;

- Two speakers with mic. have been entered in stock register and amount was claimed against them. But, after verification, it was found that only one Speaker with mic. (Audionic) is available in the store of the Centre, other speaker was not purchased by the accused officer.
- Two LCD 21" have been entered in stock register one for computer system and other for CCTV system and bills were claimed against these items, but during physical inspection, it was found that there is not a single LCD 21" available in the premises of Centre and store.
- Two or three pedestal fans have been entered in stock register (doubt is created on the numbers due to cutting in quantity column of stock register) and bills have been claimed against each. But during physical verification only one pedestal fan was found available in the store of Centre.
- One Photocopier Machine has been entered in stock register and bill has been claimed against this item, but photocopier machine was not purchased instead All in One (Multifunctional) Printer was available which was provided by the

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accused officer during physical verification. During inquiry proceedings it was found that this printer was also out of order and non-functional in status. Moreover, this printer cannot be equated with photocopy machine according to specification approved by the Special Education Department.

- Two water dispensers have been entered in stock register of the CENTRE and bills were claimed against these items, but as per record, one water dispenser was purchased in 2021 and other one was not purchased by the accused officer.
- Four (04) tyres were purchased in June 2020 and bills of Five (5) tyres were claimed from Govt. treasury and only 4 tyres were entered in history sheet register. Driver also stated that only four tyres were purchased in June 2020. One tyre was not purchased.

With regards to **charge No. 2**, perusal of record shows following;

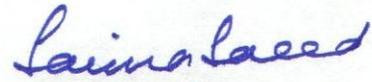
- There are four History Sheet Registers available in the record of Centre. One of them was completed till 07.03.2020. The bills passed after 07.03.2020 and upto 31.04.2022 were not entered in this history sheet register. This register also does not have signatures of any responsible officer, driver and DDO herself which shows that bills for various work was claimed but work of that bill was actually not carried out by the accused officer during her tenure of service as DDO. History sheet register is the main record from which the condition of work done or not done is to be ascertained but the non-maintenance of this register shows fake expenditure incurred and the embezzlement of funds by the accused officer.
- Two registers were issued to the drivers and they were directed to maintain them according to the actual work done on the of vehicle. These registers were prepared by the drivers on the instruction of accused officer. But these registers also do not contain any signatures of driver and accused officer. Moreover, amount of work done was not mentioned to verify the bills and register.
- Fourth register was prepared by the accused officer in which she entered the bills after getting it passed from concerned Account Office. But this register does not match with the bills. There are entries in two pages only, one page for vehicle MBA 9266 and other for MBC 9813 and amount of work do not match with the bills, which shows that bogus entries were made in this register.
- During the Month of June 2021 total 5 bills amounting to Rs. 533,700/- under the head of A13001 Transport were passed by Account Office concerned and net amount of Rs. 394,958 was drawn from National Bank of Pakistan for repair of transport out of which work of Rs. 110,132/- was done and no work of rest of amount Rs. 284,826/- was carried out.
- During the Financial Year 2021-22, total 14 bills amounting to Rs. 599,444/- under head A13001 Transport were passed by Account Office concerned and net amount of Rs. 468,646 was drawn from National Bank of Pakistan for repair of transport out of which work of Rs. 218,596/- was done and no work of rest of amount Rs. 249,750/- was done.
- Total amount drawn by the accused officer, during the month of June 2021 and Financial Year 2021-22 is Rs. 11,33,144/- out of which taxes deducted at source by District Account office concerned was Rs. 269,840/- and net amount was Rs. 863,304/- out of which the total amount utilized for repair work was Rs. 328,728/- and work of rest of amount Rs. 534,576/- was not done.
- The total amount which has been withdrawn by the accused officer wrongly, without due process and which she cannot account for and has been misappropriated and/or embezzled by her is **Rs.714,160/-**.

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13. **AND WHEREAS**, with regards to charge No. 3, it was also established during course of inquiry proceedings that misbehaviour of the accused officer with the staff members of Govt. Special Education Centre, Phalia, District Baha-ud-Din, especially with Ms. Amna Arshad, SSET on the event of asking the accused officer about missing items was unreasonable, unjustified and cannot be let unnoticed.

14. **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 and recommendations of the Inquiry Officer, *for reasons stated herein above*, am of the considered view that charges of misconduct, inefficiency and corruption stood proved against the accused officer and the penalties recommended by the Inquiry Officer commensurate with gravity/severity of guilt of the accused officer. Therefore, 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 agreeing with the recommendations of the Inquiry Officer*, following penalties are hereby imposed upon the accused officer;

- i. Minor Penalty of **'withholding of annual increments for period of three years'** in terms of Section 4(1)(a)(ii) of the PEEDA Act, 2006; and
- ii. Major penalty of **'Recovery of amounting of Rs.714,160/- from salary/pay of the accused officer'** in terms of Section 4(1)(b)(i) of the PEEDA Act, 2006.



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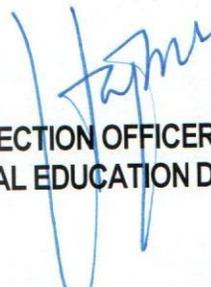
SECRETARY SPECIAL EDUCATION /
COMPETENT AUTHORITY

Dated Lahore, the
September 11th /2023

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), Gujranwala to ensure delivery of this order to the accused officer and implementation of the penalties under intimation to this department.
4. Headmaster/Headmistress, Govt. Special Education Centre, Phalia, District Mandi Baha-ud-Din to ensure delivery of this order to the accused officer and implementation of the penalties under intimation to this department.
5. Accused Officer concerned / **Ms. Sayyeda Sanya Arshad Kazmi**, Senior Special Education Teacher (HI Field/BS-17) formerly posted at Govt. Special Education Centre, Phalia, District Mandi Baha-ud-Din, presently reported to department.
6. PS to Secretary Special Education Department.
7. Master file.


SECTION OFFICER (ESTT.)
SPECIAL EDUCATION DEPARTMENT