BEFORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL PESHAWAR

Appeal No. 537 /2019

Bakht Munir, Ex-Associate Professor (BPS 19), Govt; College of Technology Mingora District Swat.

(Appellant)

VERSUS

Government of Khyber Pakhtunkhwa, through Chief Secretary Civil Secretariat Peshawar and others.

(Respondents)

INDEX

1	*Memo of appeal and Affidavit*		1 - 5
2	~~*Application for condonation of delay and Affidavit*~~		
3	*Copy attached as Annexure*	*A*	6 - 21
4	*Copy of the Order dated 03.06.2015*	*B*	22
5	*copy of the order dated 29.11.2017 is*	*C*	23-25
6.	*copy of the order dated 13.02.2018is*	*D*	26-33
7.	*Copy of the statement of allegations*	*E*	34-35
8.	*Copy of the Show cause notice*	*F*	36-37
9.	*Copy of the notification dated 01.01.2019 is*	*G*	38
10.	*copy of departmental appeal dated 10.01.2019 and order dated 01.04.2019 are attached as Annexure H&I)*	*H&I*	39-42
11.	*Copy o the order dated 30.06.2015 is*	*J*	43-45
12.	*Other relevant documents*		46 - 92
13	*Vakalatnama*		93

Appellant

Through

ZARTAJ ANWAR
Advocate high court

BEFORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL, PESHAWAR

Appeal No._____/2019

Bakht Munir, Ex-Associate Professor (BPS 19), Govt; College of Technology Mingora District Swat.

(Appellant)

VERSUS

1. Government of Khyber Pakhtunkhwa, through Chief Secretary Civil Secretariat Peshawar.
2. Government of Khyber Pakhtunkhwa, through Secretary Industries, Commerce & Technical Education Department, Peshawar.
3. The Managing Director KP TEVTA Khyber Pakhtunkhwa Peshawar. **(Respondents)**

Appeal under Section 4 of the Khyber Pakhtunkhwa Service Tribunal Act, 1974, against the order dated 01.01.2019, whereby the appellant has been awarded the major Punishment of Removal from Service and recovery of Rs. 1,43,43,764/-, against which his departmental appeal dated 10.01.2019 has been rejected on 01.04.2019.

Prayer in Appeal: -

On acceptance of this appeal the impugned order dated 01.01.2019 and recovery of Rs. 1,43,43,764/- , may kindly be set aside and the appellant may be re-instated into service with all back benefits and wages of service.

Respectfully Sheweth ,

The appellant humbly submit as under.

1. That appellant was initially appointed on 04.01.1988 in respondent department was lastly promoted to the post of Associate Professor BPS 19 on 22.03.2008.

2. That the appellant is at the top of seniority list at the present and was due to be promoted to the next higher post of BPS 20, and also earned 14 good and 2 very good ACR.

3. That ever since his appointment, the appellant had performed his duties as assigned with zeal and devotion and has never given any chance of complaint whatsoever regarding his performance.

4. That while performing his duties in the said capacities in Government College of Technology Swat, the appellant was allegedly on some unproven allegations and was based on the factual controversies and malafide intention was charged and disciplinary proceedings were initiated. ***(Copy attached as Annexure A)***

5. That the so called inquiry was conducted and on the basis of same illegal and unlawful inquiry the appellant was awarded major penalty of Compulsory Retirement from service vide order dated 03.06.2015. ***(Copy of the Order dated 03.06.2015 is attached as Annexure B)***

6. That feeling aggrieved from the order dated 03.06.2015, the appellant filed service appeal before this Hon;able Tribunal by challenging the same vide service appeal no 1169/15.

7. That this Hon;able Tribunal after hearing parties accepted the service appeal vide Judgment and order dated 29.11.2017 by reinstating the appellant and directed the respondents for denovo inquiry.(***copy of the order dated 29.11.2017 is attached as annexure C)***

8. That the respondent department reinstated the appellant in service vide order dated 13.02.2018 only for the purpose of denovo inquiry which was malafide on the part of respondents department but not reinstated with letter and sprite.(***copy of the order dated 13.02.2018is attached as annexure D)***

9. That departmental proceedings was initiated and the appellant was served with Statement of allegation which was based on same allegations which was not proved in the first inquiry proceedings and the department have no evidence to prove the guilt of the appellant.***(Copy of the statement of allegations is attached E)***

10. That one Mr. Javed Anwar (PCS SG BS 20) was appointed as inquiry officer to probe into the matter, the appellant duly submitted his reply with evidence to the inquiry officer by denying all the allegations.

11. That the appellant was served with show cause notice on the same allegations, which was duly replied by denying all the baseless allegations leveled against the appellant. ***(Copy of the Show cause notice is attached as annexure F)***

12. That the respondents department on the basis of so called inquiry vide notification dated 01.01.2019 awarded the major penalty of removal from service and recovery of Rs. 1,43,43,764/- was imposed with immediate effect. (***Copy of the notification dated 01.01.2019 is attached as annexure G)***

13. That the appellant being aggrieved from the same filed departmental appeal dated 10.01.2019 which was rejected vide order dated 01.04.2019. ***(copy of departmental appeal dated 10.01.2019 and order dated 01.04.2019 are attached as Annexure H&I***)

14. That the impugned order dated 01.01.2019 of Removal from service is illegal unlawful against the law and facts hence liable to be set aside inter alia on the following grounds:

GROUNDS OF DEPARTMENTAL APPEAL.

A. That the appellant has not been treated in accordance with law hence his rights secured and guaranteed under the law are badly violated.

B. That the recovery of Rs. 1,43,43,764/- dose not reflect any were in the departmental inquiry, which is totally wrong and clearly shows the malafide on the part of the departmental proceedings.

C. That during service the competent forum conducted audit of the tenure of the appellant, where during audit no loss or recovery of amount was shown.

D. That the anti-corruption department also taken cognizance of the matter and FIR was lodge against the appellant in which the competent court of law has granted bail to the appellant by holding that there are two different audits reports of different amounts i.e Rs. 1,43,43,764/-, and Rs. 23,46,278/-. ***(Copy o the order dated 30.06.2015 is attached as annexure J)***

E. That no procedure has been followed before his removal from service, nor any proper/legal inquiry has been conducted before passing the impugned order of removal, thus the impugned order is defective in the eyes of law.

F. That the appellant has not been provided proper opportunity of personal hearing before awarding him the penalty hence the appellant have been condemned unheard. Moreover the appellant has not been allowed to cross examine those who may have deposed against him.

G. That the impugned Order has been passed against the appellant without holding a proper/legal inquiry which is violative to the principle / law and dictum declared by the august Supreme Court of Pakistan in its various judgments reported as:-

i. *2002 - SCMR – 57*
ii. *2001 -- SCMR -- 1566*
iii. *2000 – SCMR -- 1321*
iv. *1994 – PLC (CS) -- 1717 (FST)*
v. *1993 – SCMR -- 603*

As such the impugned Order was passed in violation of the principle / law and dictum laid down by the august Supreme Court of Pakistan.

H. That it is the fundamental right of every citizen to be treated in accordance with law; however the appellant has not been treated in accordance with law and have been awarded major punishment from removal from service.

I. That the appellant have never committed any act or omission which could be termed as misconduct, albeit the appellant has been awarded the major punishment of removal from service.

J. That the view has consistently been held by the superior courts that major punishment could not be imposed without holding regular inquiry.

K. That the appellant has at his credit a spotless service career, the penalty imposed upon him is harsh and liable to be set aside.

L. That the appellant is jobless since his illegal Removal from Service.

M. That the appellant seeks the permission of this Honorable Tribunal to rely on additional ground at the hearing of this appeal.

It is, therefore, humbly prayed that on the acceptance of this service Appeal the Order dated 01.01.2019* and recovery of Rs. 1,43,43,764/-, *may kindly be set aside and the appellant may be reinstated into service with all back benefits.

Appellant

Through

ZARTAJ ANWAR
Advocate High Court

AFFIDAVIT

I, **Bakht Munir**, Ex-Associate Professor (BPS 19), Govt; College of Technology Mingora District Swat, do hereby solemnly affirm and declare on oath that the contents of the above noted appeal as well as accompanied application for condonation of delay are true and correct to the best of my knowledge and belief and that nothing has been kept back or concealed from this Honourable Tribunal.

Deponent

ANNEX-A

6

SUBJECT: **DE-NOVO-ENQUIRY AGAINST ENGR. BAKHT MUNIR, ASSOCIATE PROFESSOR, EX-PRINCIPAL, GCT, TIMERGARA (DIR LOWER) NOW ASSOCIATE PROFESSOR, GCT, SWAT:**

Conducted by

JAVED-ANWAR
Secretary PSC (BS-20)
Khyber Pakhtunkhwa, Peshawar.

Khyber Pakhtunkhwa Public Service Commission
2-Fort Road, Peshawar Cantt.
Phone: 9212962.

7

No. KP/PSC/Admn./AJ/P.2017/BM
Dated. 24/04/2018.

CERTIFICATE.

SUBJECT: DE-NOVO-ENQUIRY AGAINST ENGR. BAKHT MUNIR, ASSOCIATE PROFESSOR, EX-PRINCIPAL, GCT, TIMERGARA (DIR LOWER) NOW ASSOCIATE PROFESSOR, GCT, SWAT:

It is hereby to certify that the Report submitted by the undersigned in response to Inquiry assigned vide Industries Commerce & Technical Education Department's letter No. SOIII(IND)5-22/2015-1867-70; Dated 13/02/2018 consists of 14 Pages along-with Annexures comprising Sixty-two (62) pages. It is further to certify that reply by the accused officer namely Mr. Bakht Munir, Ex-Principal, GCT Timergara (Lower Dir) includes papers/ 132 Annexures which are placed in separate cover.

JAVED ANWAR
Secretary PSC (BS-20)
Khyber Pakhtunkhwa, Peshawar.

DE-NOVO INQUIRY REPORT:

SUBJECT: DE-NOVO INQUIRY AGAINST ENGR. BAKHT MUNIR, EX-PRINCIPAL, GOVERNMENT COLLEGE TECHNOLOGY, TIMERGARA, DIR (LOWER), NOW ASSOCIATE PROFESSOR GOVT. COLLEGE OF TECHNOLOGY, SWAT

INTRODUCTION:

The Industries, Commerce and Technical Education Department, Govt. of Khyber Pakhtunkhwa vide its letter No. SOIII(IND) 5-22/2015-1867-70; Dated 13/02/2018 intimated decision of Competent Authority in the light of amendment dated 07/12/2017 in Khyber Pakhtunkhwa Govt: Servants (Efficiency & Discipline) Rules, 2011 approving initiation of disciplinary proceedings against Engr. Bakht Munir, Associate Professor (BS-19). It was further intimated that the Competent Authority was pleased to appoint the undersigned as Inquiry Officer to conduct the instant de-novo inquiry against the aforesaid officer vis-à-vis the charges mentioned in the Charge Sheet/Statement of Allegations. **(Annex-I)**

Background:

2. Brief background facts are that the accused Engineer Bakht Munir served as Principal Government College of Technology, Timergara, Dir (Lower) from February 2011 to October, 2012. During incumbency and tenure of the accused officer, his financial management, prima facie, was mismanagement and handling of accounts etc. remained dubious, questionable, irregular, and in violation of govt. approved criteria, rules & instructions issued from time to time. As a result of complaints by the regular and contract employees of Government College of Technology, Timergara, a special internal Audit of the accounts was conducted **(Annex-II)**. In view of the grave, serious & adverse findings of the internal Audit Party, an initial fact finding inquiry was initiated. The fact finding probe confirmed financial mismanagement, irregular transactions, breach of integrity and violation of rules/instructions/codal formalities etc. on part of the accused officer **(Annex-III)**. In the aftermath of confirmation of financial irregularities by the fact finding Inquiry, formal disciplinary proceedings against the accused officer were initiated under the Khyber Pakhtunkhwa Government Servants (Efficiency & Disciplinary) Rules, 2011 through an Inquiry Committee notified vide order dated 26/07/2013 comprising two Members namely: Syed Kamran Shah (PCS SG BS-20), and Mr. Shakeel Ahmad (BS-20), Director General, Technical Education, Khyber Pakhtunkhwa. The Inquiry Committee submitted its report on 19/05/2014 recommending to the competent authority as under:

i) The competent authority may impose any one of the major penalty from amongst those prescribed in Rule-4(1) (b) of the Khyber Pakhtunkhwa Efficiency & Discipline Rules, 2011, with or without any minor penalties as he deemed appropriate in light of the findings of inquiry report.

ii) Moreover, a special (external) audit of the accounts pertaining to the reported tenure (01.02.2011 to 30.10.2012) as well as previous tenure (01.04.2008 to 31.01.2010) of the accused officer as Principal GCT Timergara (Dir Lower) may be arranged/ carried out in order to ascertain actual amount /quantum of income/receipts/

expenditure and verification of accounts. On ascertainment of factual position and actual quantum of financial loss, recovery of the same from the accused officer must be ensured.

iii) The accused officer may not be posted as Principal of any institute or officer in charge of any independent office involving financial transactions.

iv) Forensic examination/ test of alleged bogus/ fake signatures of certain employees by the accused officer on account of payment of salaries of the 2nd shift may be arranged.

v) Similarly the issue of the said fake/fabricated sanction order dated 21/06/2011 for Rs. 100150/- purportedly accorded by Director General, may be discreetly investigated and in the light of the findings of (forensic) investigation, criminal case be filed against the accused officer or those found responsible as accomplices accordingly.

3. In the light of recommendations by the Inquiry Committee, the Competent Authority, adopting the prescribed procedure etc. was pleased to impose the major penalty of compulsory retirement on the accused ex-Principal Bakht Munir. The accused officer making the aforesaid order by the Competent Authority as impugned filed an appeal before the Khyber Pakhtunkhwa Service Tribunal, Peshawar. On 29th November, 2017, the Khyber Pakhtunkhwa Service Tribunal, pin pointed a technical flaw in the inquiry that an officer being part of the preliminary fact finding Inquiry cannot become a member, get associated with or be part of any subsequent formal inquiry or be assigned any role in conducting formal Inquiry proceedings. The Service Tribunal thus directed to conduct de-novo inquiry in the matter leading to the instant proceedings.

Facts:

4. According to the facts and record, the then Minister for Technical Education vide letter No. PS/MIN/MD&TE/KPK/2012/2-23/; Dated 15/10/2012 addressed to the Secretary Industries, Commerce & Technical Education, Peshawar complained that he made a surprise visit to Govt. College of Technology and Govt. College of Management Sciences at Timergara on 13th October, 2012 at 11:00 am and it was noted with great concern that all the staff were found absent from duty except Class-IV and there was no teacher in any class room to teach the students. The students also complained against the teachers including the Principal (accused Bakht Munir) that their classes /study was suffering badly. The then Minister recommended that the Principals of both Colleges be immediately changed and new suitable and competent officers be proposed for posting as Principals/DDOs to streamline the discipline/administration and ensure smooth educational activities in the Institutions in the best interest of the students and public at large. The accused Principal Bakht Munir (BS-19) was accordingly transferred from GCT Timergara (Lower Dir) vide Govt. of Khyber Pakhtunkhwa Notification No. SOIII (IND)TE/4-25/2012; Dated 18/10/2012 as Associate Professor (BS-19) GCT, Swat and Mr. Muhammad Mustafa assumed the charge as the new Principal, GCT Timergara (Lower Dir) on 31/10/2012.

5. Due to repeated complaints of malpractices, financial irregularities and violations of rules/regulations during tenure of accused Principal Mr. Bakht Munir, Special Internal Audit was carried out by the Four Member Committee (Annex-II). When the accused officer could not convincingly explain/justify irregularities in maintenance of accounts, undue retention of public money, making irregular expenditures and non-availability of requisite vouchers/receipts/record and proof of procurements made without observing

proper codal formalities and reasons for delayed deposits of Govt. dues/ public money etc., a fact finding inquiry was conducted (**Annex-III**). The report of the fact finding inquiry contained sufficient incriminating material against the accused officer which led to initiation of formal inquiry under the E&D Rules, 2011 by the two Member Committee namely: Syed Kamran Shah (PCS SG BS-20), and Mr. Shakeel Ahmad (BS-20), Director General, Technical Education, Khyber Pakhtunkhwa which was a detailed one leading to compulsory retirement of the accused officer.

Proceedings

6. The Managing Director, TEVTA Khyber Pakhtunkhwa was requested vide letter Dated 20/02/2018 to nominate a Departmental Representative well conversant with facts of the case to assist in the inquiry process along-with provision of relevant record. The IC& TE Department on 22/02/2018 also reminded and asked the DG/TEVTA, Khyber Pakhtunkhwa to take necessary action accordingly. On 12/03/2018, the DG/TEVTA KP was again requested to nominate a Departmental Representative and supply relevant record to proceed further in the matter as a period of 30 days had almost elapsed. The reply to the Charge-Sheet/SOA by the accused Dated 5/03/2018 was received which is placed at (**Annex- IV**). A detailed discussion was held with the accused officer about the charges in the Charge Sheet/SOA. The accused used the so called disturbed situation as an excuse for non-maintenance of record and refuted all the charges to have been framed against him at the behest of political bosses. How could the college have run double shifts if the situation was disturbed and conditions inclement for college to function properly and continue educational activities.

7. Meanwhile, the KP TEVTA nominated Mrs. Irum Sultana, Deputy Director (Lit), KP TEVTA Head Office, as Departmental Representative to assist in the inquiry process and to provide all relevant record and information required to the Inquiry Officer. The Departmental Representative assured to provide the requisite record in due course of time after obtaining the details from the GCT, Timergara. A Proforma based on the Charges levelled in the Charge Sheet against the accused officer and their current status was handed over to the Departmental Representative requesting for early provision of the required information/documents. The annotated proforma regarding current status of the charges duly signed by the Departmental Representative is at (**Annex- V**).

8. The information & record produced by the Departmental Representative was later on decided to be thoroughly discussed vis-à-vis the charges in the charge sheet/SOA and it was agreed that the Departmental Representative along-with concerned College staff and Accounts officer knowing the financial record and transactions would have a detailed sitting with inquiry officer to work out and sort out the matters to have a clear picture regarding the exact extent and magnitude of losses caused to the public exchequer during tenure of the accused officer and determine up–to-date status regarding income & expenditure, flaws in proper maintenance of record to deliberately confuse the matters on part of the accused officer by retaining in his custody all receipt books, cash-books, cheque books, etc. from concerned accounting staff and making entries himself keeping all other respective staff of the College unaware of the actual transactions and proper maintenance of record in accordance with the rules/regulations.

Personal Profile of the Accused Ex-Principal Engr. Bakht Munir:

The accused officer, Engr. Bakht Munir, was originally inducted in Govt. service on ad-hoc basis as Instructor (Mechanical) BS-17 vide Education Department Govt. of NWFP Notification No. SO (TE)2-35/87; dated 29/12/1987. However, later on, his services were regularized through Notification No. SO (TE)/2-1/79; dated 04-09-1988 under Regularization of Service Act. The accused officer Engr. Bakht Munir served in different capacities at places like Govt. Polytechnic Institute (GPI), Haripur, GPI, Swat, Govt. Vocational Institute (GVI), Chakdara, G.V.I, Kalaya, G.V.I Chakdara, Govt. Polytechnic Institute, Swat, GPI, Buner, GCT Timergara, GCT, Bannu, GCT, Timergara, GCT, Swat respectively.

Distinctive Features of the Career of the Accused Officer:

10. His service record reveals that the accused has had adverse remarks in PERs which have ultimately got expunged on appeals to higher authorities. Disciplinary actions/ inquiries have been initiated against the accused officer in the year 2001 and 2005 for various financial malpractices & irregularities prior to the instant inquiry of financial irregularities & malpractices. **(Annex-VI)** The elements common between the previous inquiries and instant one under E& D Rules, 2011 are as under:

i) Financial Irregularities.
ii) Doing fake signatures to get through the legal bottlenecks & procedures.
iii) Attaching false/ fake vouchers/ bills to legalize an expenditure.

11. The above hallmarks/ features reflect ***the old habits of the accused to make fake signatures and prepare fake/false/fabricated vouchers to legitimize illegal expenditures and get through different situations.*** The then Chief Secretary imposed minor penalty of "Censure" upon him. He, on appeal to the Service Tribunal wriggled out of the difficult situation when the Service Tribunal decided the case in his favour on technical ground pinpointing a flaw in the case which was the support that further emboldened the accused officer in carrying forward & continuing the same mal-practices.

Analysis of Record Supplied:

12. A detailed meeting was held on 27/03/2018 with the sitting (incumbent) College Principal Mr. Muhammad Mustafa in presence of the Departmental Representatives and GCT, Timergara Accounts related staff including Head Clerk, Cashier, Store-Keeper etc. They confirmed that no special (external) audit as per recommendation of the Two Member E& D Inquiry headed by Syed Kamran Shah could be conducted to date and no progress has been made so far to work out the actual losses caused to the public exchequer. As far as completion of the Cash Book by the accused officer is concerned, the same is not supported by authentic verified vouchers. The cash book entries completed after relinquishing the charge at this belated stage by the accused officer is just like filling the gaps ("Khana- puri"), an eye wash, without valid, legitimate expenditures supported by genuine vouchers. Such expenditures as reflected through cash book entries are sham and have been undertaken as cover up to legitimize the amount pocketed by the accused ex-Principal. The incumbent Principal (Muhammad Mustafa) confessed to have been continuously harassed to arrest

entries and expenditures/ payments recorded in the cash book at this belated stage when no vouchers/ proof thereof was known nor available.

13. The concerned accounting staff was also being threatened. Some of the people have been bribed to withdraw their previous complaints/ statements through partial payments of their losses. According to Muhammad Mustafa, the existing College Principal, the accused ex-principal, stopped him while on way to the College & asked to attest the record he had prepared at his home, when objected he gave no time for scrutiny or verification & insisted to do the needful as he was proceeding to Peshawar. According to the discussion held it was pointed out that whenever any mistake, flaw or irregularity is pointed out, an immediate remedy in the shape of ready- made, fake & fabricated record supported by false vouchers is produced in support thereof. The complainants against him are being harassed, bribed and persuaded to withdraw their complaints and hush up the matter and as a result of the strategy, the previous complainants against the accused ex-principal have almost backed out one by one & retracted their complaints for fear of their life, harassment or monetary inducements out of the amount misappropriated by the accused ex-principal. A general principle to follow as guide line in such circumstances could be to uphold/ safeguard public interests and not to compromise to verify/attest false, fake entries with/without support of vouchers at such a belated stage. The Store-keeper confessed that since no valid, genuine and legitimate purchases have actually been made during tenure of the accused ex-principal, duly supported by quotations/tenders, with proper recommendations/approval of the Purchase Committee. Only partial record has been produced by the accused with his reply to the Charge Sheet/statement of allegation which is also not correct and not based on actual purchases and expenditures. It is mere documentation of the expenditure made in the air. It was pointed out that fake sanction order for Rs. 100150/- was signed by the Ex-Principal and the expenditure was fake and no teaching material was actually purchased. The discussion with Store-keeper & other college staff revealed that in absence of actual physical availability of the so called "goods purchased" to have entered through the College gates with nothing on ground, no entry in the stock register has been made. One reason for not taking the fictitious items on stock which is obvious is that all such items once taken on stock, are to be regularly produced to audit for verification which could not be possible in case of fictitious items merely included in record/ entered in the cash-book to fill the huge gap in expenditures.

14. The matter came during discussion in the meeting as also reflected through complaints on record, that the amount accrued from auctions/ sale of old furniture/ fallen trees due to storms & rains has also not been deposited. Besides the construction work in the college was in progress and a sum of Rs. 4/5 thousand per month was received from the contractor as electricity charges/dues have not been deposited in the public exchequer. The said electricity consumed was included in the normal College electricity bill which was paid out of the college funds. The exact magnitude of fines, fees etc. and other receipts not deposited and pocketed by the accused ex-principal thus could not be possible to be worked out and calculated to recover and deposited in public exchequer as all the record was in custody of the ex-principal himself. Sufficient time has elapsed since 2011-12 to 2018 and most of the record has been made to disappear by the accused officer and most of the staff also got transferred and facts and events of the time are gradually getting lost/ effaced from human memories. A letter of the incumbent College Principal was available on record **(Annex-VII)** which reflected that a sum of Rs. 25, 54,880/- as overpayment & was drawn by the accused officer from the public exchequer which needed to be recovered from him and deposited back into Govt. exchequer. Protection against corruption is a fundamental human right which is a common heritage of every common citizen of this country plagued and under-dogged by exploitation and VIP culture under a perverted system due to flaws in the accountability & social justice system.

B

Proof of false Vouchers/Entries made at the belated stage by the accused ex-Principal like completion of summer vacatioin home-work:

15. The Anti-corruption Establishment also pursued the instant case and conducted investigations at their level. The Anti-corruption Establishment, Khyber Pakhtunkhwa in their Report vide Reference bearing OE No. 23/2013 Letter No. 3554/29/05/2013 in a case registered against accused Ex-Principal, GCT Timergara, Dir (Lower) recorded as under: **(Annex-VIII)**

"The College Staff of GCT Timergara, in their complaint lodged against ex-Principal Bakht Munir have charged him for misappropriation of College funds including fees collected from students and non-maintenance of proper record thereof with the request that aforesaid misappropriated Govt. money be recovered and deposited in the Public Exchequer and the accused be taken to task ensuring legal action according to law." In this connection, the ACE staff submitted request to seek the record and after obtaining the record, the auditor Mr. Shah Jahan was assigned the task of audit, a total sum of **Rs. 1, 43, 43, 764/-** was worked out as outstanding. Then in the presence of ex-Principal re-audit was held and the ex-principal brought receipts/ vouchers regarding income & expenditure from his home as there was no record available in the College regarding the same. Even after spending two days, leaving rest of the record aside, the Auditor took a cross section of the record/ selected some important list of students and receipts/ cash memos for the purpose of verification and handed over the same to the ACE staff/ CO (Circle Officer) for scrutiny/ verification. The cross section/ fraction of the record so selected, confirmed/ corroborated the stance that there out of 75 students, in r whom a sum of Rs. 600/- per head had been taken in excess on account of being over-age and the amount was returned by the Board authorities but the ex-Principal (accused Bakht Munir) did not return the said amount to concerned students. Only 8 students out of them have so far been traced and their collective statements have been recorded by the ACE. This amount comes to Rs. 45,000/- Similarly some of the cash memos/ receipts related to Shop-keepers were selected which include one Shah Electric Store having a sum of Rs. 39, 950/- and Sereen Restaurant having a sum of Rs. 20,000/- and one Amjad Photo State with Rs. 1200/- who recorded their statements and refused to acknowledge the receipts to be genuine nor the fact have received the amount at all. Statements so recorded are available on record of the ACE Similarly while doing verifications, statements of some of the College staff were recorded which are available on relevant file of ACE. A brief account of the calculations so made exceed a sum of Rs. 40,000/- Others who had complained about overpayment/ over drawl against their names had submitted application. The record of 14 months' salary of these individuals was verified and information obtained which reflected that out of the salary of Mr. Hyder Assistant Professor, the accused ex-Principal Bakht Munir has drawn a sum of Rs. 56,000/- excess and retained himself without making payment to the concerned individual. Similarly sum of Rs. 56,000/- has been drawn and retained out of the salary of Engineer Badshah Kh in excess for himself. Whereas a sum of Rs. 14,000/- has been taken/ retained by the principal out of the salary of Asmat & others (as on record of ACE) and they have been paid sum of Rs. 6000/-, 6000/- and Rs. 2000/- per month each. On the same pattern, additional amount was added up to the salary of other individuals and the extra/ excess amount

pocketed by the ex-principal. According to the Rules, the Principal was bound to receive a sum of Rs. 16,000/- per month (from the second shift money) whereas the aforesaid ex-principal on his part received a sum of Rs. 33,000/- initially and later on received a sum of Rs. 55,000/- as salary. In this way the accused ex-principal has drawn a sum of Rs. 5, 72,520/- over and above other drawls (from second shift amount). Besides, in the name of Mr. Najeeb Ullah Engineer resident of Timergara, three categories of salaries, of Morning Shift, Second Shift and as In-charge, a total of three types of salaries have been prepared & received. And information about the aforesaid individual i.e. Najibullah Engineer is that he is in Saudi Arabia and has no CV or personal file in the College record. Statement of a responsible person of the College in this regard stands recorded and has been made part of the ACE case record. Necessary inquiry with the help of NIC & Passport of Mr. Najib-ullah is being conducted to ascertain as to when Mr. Najib-ullah left for Saudi Arabia. Similarly the ex-principal affixed false & bogus signature of Deputy Director Technical Education on the sanction order for Rs. 100150/- wherein an inquiry stands completed & charge proved. The concerned Deputy Director has already declared the signature to be false & bogus. It is strange to note that when something is proved as false & bogus, then how a bill can be passed therein and an amount (of Rs. 100150/-) received. Further items are also being verified. For the moment, an interim final report in hand is prepared, and after examination by the auditor, legal proceeding against the concerned principal Bakht Munir is suggested/proposed. File report is submitted for necessary action.

Signed/Sd.
Ameer Muhammad Khan,
CO/ACE/Dir (Lower),
Dated 19/12./2013.

16. The above report from ACE speaks volumes about the accuracy, truth & care undertaken in making whatever entries were recorded in the cash book and the vouchers attached as proof thereof. When the NAB Baluchistan arrested Mr. Mushtaq Raisani, the then Secretary Finance, Baluchistan and a huge amount of cash was recovered from his residence, a news-analyst correctly pointed out that the amount has been recovered at a very early stage before it could be possible for the accused to prepare & produce proper vouchers and make relevant entries in respective ledgers / accounts/ records, project books etc. showing the amount to be validly accounted for, expended and incurred on purposes, projects and objectives it was officially meant for, leaving the province and the country as impoverished as it already stands, narrating another tale of cruelty of the Centre and other provinces exploiting Baluchistan Province & its people for their ulterior motives. It was under such circumstances & scenario that a foreign visitor to the country had once remarked: "Pakistan is a poor country but its people are very rich."

17. The accused officer was heard in detail by the Four Member Special Internal Audit Party, by the Preliminary Inquiry Committee and later on by the Two Member formal Inquiry Committee as well as by the undersigned and he changed his versions according to the circumstances. In his reply to the Inquiry Officer, he stated that both the Govt.funds accounts and 2nd shift fund accounts were assigned/operated by Mr. Israr Head Clerk but later on, on his verbal request only 2nd shift funds account was assigned to Mr. Laiq Senior Clerk in addition to Morning Shift accounts. Due to non-cooperation/ not taking interest by the concerned ministerial staff in official duties, accounts record so maintained was miserably

poor. According to him he verbally directed them several times to complete the accounts record but they failed to do so deliberately and thus he had to take himself the 2nd shift a record in his custody. This version of the accused officer was totally rejected by the concerned staff and they in their statement recorded that it was absolutely wrong. There was no explanation called on record which reflected non-cooperation on part of the ministerial staff. The accused taking a U-turn, in his reply to the Charge Sheet has now completely changed his version and has stated that due to disturbed situation in the area, various records including the government cash book were misplaced and it could not be maintained. The departmental representative rebutted the plea of the accused officer that the situation could not be declared as disturbed at all when double shifts are being run in the college and record from ministerial staff was withdrawn and taken into personal custody with ulterior motives. Statement under oath in respect of Muhammad laiq, Ex- Senior Clerk, GCT Timergara stated that he was only in-charge in a name only and all the accounts, record, vouchers, cheque books was in custody of Accused Bakht Munir himself and he had not been delegated any powers or authority and the accused officer himself dealt with the whole business. **(Annex-IX)**.

18. The following facts on record and statements further corroborate & reflect the irregularities, malpractices and wrong doing on part of the accused officer:

i) Statement of Mr. Muhammad Mustafa, Principal Government College of Technology Timergara (Dir Lower) successor to the accused officer w.e.f 31/10/2012 clearly stating that a wrong reconciliation statement was got signed from him through cheating. The incumbent Principal also forwarded an application of staff members/ Teachers Professors etc. to the DG/ TE that a sum of Rs. 25, 54, 880/- is yet to be recovered from the accused officer. **(Annex-X)**

ii) Statement in respect of Mr. Hidayat Ullah Khan, the then Deputy Director (B&A) later on posted as Secretary KP Board of Technical Education that the sanction order for Rs 100150/- bearing No. DGTE & MT/Acctt/3082; dated 21/06/2011 showing his signature is false/fake. He has fully denied that the said signature to be fake as he had already relinquished charge of Deputy Director (B&A) on 15/06/2011 **(Annex-XI)**

iii) Statement under oath in r/o Mr. Haider Ali, Assistant Professor, Islamiyat, GCT Timergara about financial irregularities and malpractices of the accused Bakht-Munir, Ex-Principal, GCT Timergara. **(Annex-XII)**

iv) Statement under oath in r/o Mr. Rahmat Islam, Assistant Professor, Mathematics, GCT, Timergara about non-procurement and non-purchase of any equipment by the accused ex-Principal Mr. Bakht Munir and reflecting merely fake expenditures on purchases for college only in papers and misappropriation of college funds. **(Annex-XIII)**

v) Statement of Engr. Karim-Ullah Lecturer Store-Purchase Officer about non-purchase and nil expenditure during his tenure as SPO and false entries by the accused ex-principle. **(Annex-XIV)**

vi) Statement under oath in respect of Mr. Mukhtiar Ahmad, Assistant Professor Economics, GCT, Timergara about non-expenditure on repair of transport by the ex-principal and receiving false bills on repairs of transport and receiving fake TA bills of other staff. **(Annex-XV)**

vii) Statement under oath in r/o Engr. Badshah Zeb, Lecturer Electrical Technology, GCT Timergara Dir about the financial control of the hostel students related expenditure by the ex-Principal himself. **(Annex-XVI)**

viii) Statement under oath in r/o Mr. Muhammad Laiq, Senior Clerk, GCT Timergara that all record of accounts related to morning shift, second shift was taken from him by the ex-principal and all cheque books, vouchers, files, ledgers etc. were retained by the ex-principal and he wrote cheques himself, signed himself and kept receipt books in his

custody and forcibly took all record from him that his (Ex-Principal Bakht Munir's) brother is a Supdt. who will maintain the record for him.**(Annex-XVII)**

ix) Statement under oath in r/o Mr. Muhammad Israr Head Clerk, GCT Timergara that all cheques were written by the Ex-Principal Bakht Munir and all Cheque Books were kept under his custody and no entry for him in the cash book was possible. The ex-principal refused to hand over details of the cheques drawn to him for necessary entry and kept all the record in his control till his transfer.**(Annex-XVIII)**

x) Statement under oath in respect of Mr. Rafi-Ullah Junior Clerk, GCT Timergara that Sanction order for Rs. 100150/- was totally fake and bogus and he typed the same and handed over to the accused ex-Principal, Mr. Bakht Munir. (The same was later on signed by the ex-principal and attested the same.) **(Annex-XIX)**

xi) Statement under oath in respect of Mr. Tariq Store Keeper, GCT Timergara that he regularly attended the college and no store was purchased for the college during the period and the AC bill for a sum of Rs. 100150/- for purchase of training material has been passed but nothing has been purchased out of the said amount and hence he has not made any entry in the stock register nor has been issued anything to anyone at all. The blank status of stock register is thus checked by the enquiries committee members as well. **(Annex-XX)**

xii) Statement under oath in r/o Muhammad Tariq Store-keeper about drawl and receipt of a sum of Rs. 23280/- by the accused Ex-Principal for four months and the amount has not been paid to him nor he signed for the same and all signature were fake.**(Ann-XXI)**

xiii) Statement under oath by Ziarat Gul S/O Wali Jan, Shop Assistant by fake signature and attestation on the sanction order for Rs. 100150/- by the accused Ex-Principal Mr. Bakht Munir.**(Annex-XXII)**

Findings:

19. During the tenure of the accused officer as Principal GCT, Timergara (Dir Lower), spawning from 01/02/2011 to 30/10/2012 (21 months in all), last five months of financial year 2010-11, a complete financial year of 2011-12 and first 4 months of financial year 2012-13 were covered. The following quantum of funds under head operating expenses were thus available to the accused officer which were utilized as indicated below:

S. No	Period of Financial year	Budget available (Rs)	Expenditure made (Rs)	Balance (Rs)
1.	1.2.2010 to 30.06.2011) FY 2010-11.	901376/-	835360/-	66016/-
2.	1.7.2011 to 30.06.2012 FY 2011-12.	7,27,000/-	7,25,697/-	1303/-
3.	1.7.2012 to 30.10.2012 FY 2012-13	15,42,600/-	87659/-	14,54,941/-

a) According to the internal audit party, the expenditure so made was irregular and needed proper justification by the accused officer because the requisite sanctions from the competent authority, quotations, tenders, demand lists, stock entries were not available, cash book not maintained and purchase committee not constituted.

b) In view of the incomplete/deficient record, the internal audit party calculated the amounts of revenue/income etc. generated from the students of morning/regular shift and second shift, on

the basis of the respective enrolments, which came to Rs. 38,39,250/- & Rs. 1,31,10,000/- respectively.

c) Since no proper record was maintained, the number of students and amount of money actually collected/ received from the students cannot be exactly worked out as the whole record was in the custody of accused ex-principal and it depends on his sweet will to disclose it the way he wanted as to how many were defaulters or failed to deposit the fee.

d) On the same pattern the internal audit party calculated the cumulative amount from 32 hostel in-mates (students) @ Rs. 6500/- per student including security as well as mess advance for the session 2011-12 & 2012-13 to be Rs. 416000/- Whereas according to the accused, the total amount received on that account was Rs. 122000/-. The exact record was not maintained and thus the actual loss cannot be correctly estimated.

e) According to General Financial Rules the accused officer was required to ensure regular maintenance of accounts and periodical inspection/checking/verification of all accounts books/registers, which he miserably failed to do. Both the cash books i.e. cash book of regular budget/funds and 2nd shift cash books, were not maintained regularly. The accused initially tried to pass the responsibility on to Mr. Muhammad Israr (Head Clerk) and Muhammad Laiq (Senior Clerk), attributing the failure to keep accounts and maintain cash book despite repeated instructions. The accused officer however, could not produce any tangible evidence as to why he had not taken any disciplinary action against the officials if they had not been maintaining accounts/ cash books properly. Both the officials blamed by him denied the claim of the accused which got support from verbal as well as written statements of other staff. According to them, all record, cash books, receipt books, and even cheque books had been taken into personal custody by the accused officer. Mr. Laiq, Senior Clerk, stated that though on papers the accounts of 2nd shift fund had been taken away from Muhammad Israr, Head Clerk, and handed over to him, in addition to Morning Shift/Student fund accounts, but in reality the same had been taken by the accused officer in his personal custody. It was also revealed that a brother of the accused officer would take care of the account matters. Thus the accused was solely responsible to the lapses baselessly blaming others.

f) Though the accused officer in reply to the Charge Sheet, has attached copies of some of the bids, documents etc. regarding a couple of procurement cases but all the concerned staff related to Store, including the Store Purchasing Officer, as well as the special internal audit party as well as the preliminary inquiry committee had pointed out doubtful and fake procurements done without anything actually entering the college gates. Mr. Rehmat Islam, Assistant Professor Mathematics (Store Purchasing Officer from February 2011 to June 2011, Mr. Karimullah, Lecturer Electrical, Mr. Muhammad Tariq, Storekeeper and Mr. Ziarat Gul Shop Assistant in their verbal as well as written statements denied any procurements of stores etc. in reality to have ever been made except pocketing the money. All purchases from the regular budgetary allocations and 2nd shift were done by the accused officer himself. No actual entries have been made in the stock register to date and the amount of fake sanction order of Rs. 100150/- was also drawn and pocketed without purchasing any teaching material at all. Thus no entry was possible to be made in the stock register for the concerned staff. False claim of expenditures of Rs. 3,71,991/- was made out of a total allocated sum of Rs. 3,72,400/- as main Stock register was in custody of Mr. Muhammad Tariq being the Store Keeper, did not show any purchases of stores /stocks etc. ever made during the period.

g) The fake sanction order No. DGTE&MT/Acctt/3082 ; dated 21/06/2011 for Rs. 100150/- on account of purchase of training material for GCT, Timergara was passed and the amount was

pocketed. Mr. Hidayat-ullah, an ex- Deputy Director confirmed the same to be fake and the Anti-Corruption Establishment also took notice thereof in their report. Which amount was drawn and recoverable from the accused Officer. The fake sanction order was prepared and attested by the accused and sending the AC Bill to the DAO office with the remarks of "resubmitted after doing the needful". He was solely responsible for drawl of the amount. It was a clear fraud by the accused to which he has now flatly refused in his reply to the charge sheet.

The accused officer deliberately kept the receipt books in his custody and accused officer has not responded clearly in his reply and simply brushed aside all charges to be baseless. In the absence of relevant record, counterfoils, receipt books, the special internal audit party, preliminary inquiry committee, college staff concerned could not determine the actual quantum of payments made on that account. Statements of Mr. Haider Ali, Assistant Professor Islamiyat (then in-charge of admission) and joint written statement on record by the members of the special internal audit is worth perusal and relevant in this regard.

The accused officer has simply admitted to have deposited a sum of Rs. 3,82,000/- in Govt. Treasury through three challan No. 54, 59 and 71 while in the absence of the relevant record on the basis of actual enrollment; special internal audit party as well as the preliminary inquiry Committee in their reports estimated total collection of Rs. 1,31,10,000/- from the admission/ students of the 2nd shift and Rs. 38,39,250/- from admitted students of Morning/ Regular shift during 2010-11, 2011-12, and 2012-13. The accused officer could not satisfy personal custody of receipt books, deposit of less collected money against estimated large quantum of collected amount and missing of unaccounted for amounts. In view of the foregoing, it is too difficult to reliably determine the actual amount of receipts on this account.

According to GFR provisions and Treasury Rules, on receipt/ payment/ collection of public money or Govt. dues, the amount is required to be deposited within 24 hours in Govt. Treasury/Bank Account. Withholding and retention of public money and deficient and missing amounts are gross violations and irregularities with clear ulterior motives behind the same.

The accused in his statement while responding to the charge sheet has passed the buck on by claiming that all the relevant vouchers had been handed over to Mr. Fayaz, Sr. Clerk, Audit Section, DG, TE& MT (a member of the special internal audit party). However his claim is not convincing as the special internal audit party's report did not endorse the accused's claim.

About eleven (11) staff members who were also performing duties in the 2nd shift, in their complaint to the DG/TE&MT alleged that the accused would claim higher amount & pay them lesser amount and obtain their signatures on blank paper; also following a practice of making bogus signatures of certain employees. The charge was very serious and the complainants confirmed their stance verbally as well as in writing. The ACE also took cognizance of the matter registering the case against the accused.

The salaries for the month of October, 2012 which could not be timely paid due to departure of the accused ex-principal, the liabilities were later on cleared by the incumbent principal after necessary verification. It is now clear that a sum of Rs. 1, 03, 825/- on account of salary for October, 2012 stands paid to the concerned staff of 2nd shift.

As far as charge at S. No. 11 is concerned, a sum of Rs. 68,390/- is still outstanding against the accused officer. A total sum of 4, 97,000/- is recoverable against which a sum of Rs.4,28, 610/- stands deposited. A sum of Rs. 68,390/- is thus still outstanding against the accused officer.

In the charge No. 12, instead of financial years, calendar years of 2010 and 2011 stand reflected. Actually budgetary allocations are meant for financial years and accounts for the expenditure

made for funds utilized therefrom are also maintained accordingly. Only one month of January, 2010 from previous tenure of the accused officer as Principal GCT, Timergara falls in calendar year 2010, while last 6 months of calendar year 2010-11 and first six months of Financial year 2011-12 are included therein. The reflected amounts of Rs. 1,31,10,000/- as total receipts from 2nd shift and Rs. 38,39,250/- from morning shift are based on total enrolment of students as taken into account by the Special internal audit team and later on upheld by the preliminary inquiry Committee in its report given missing vouchers/ missing receipt books. Thus the situation is still the same and in the absence of the complete accounts/ receipts/ record, the genuineness and accuracy of expenditure/utilization of funds during the tenure of the accused officer stands compromised and cannot be ascertained unless a comprehensive external audit is carried out. The accused officer failed to satisfy his reply to the charge No. 12 on these counts. Physical examination of record produced and oral as well as written statements rendered during the inquiry proceedings verify the prosecution case. The accused officer has claimed lesser number of admissions of students, out of whom a significant number are claimed to have not paid the prescribed fee. The mere presence of such considerable number of defaulters on institutions' roll without paying the fee reflects adversely on the accused officers' mismanagement and working.

p) The charge 13 is general in nature but reflects the truth of wastage of resources & public funds due to non-maintenance of proper record and lack of discipline in protection of public funds.

q) Charge 14 reflects variation in receipts from sale of prospectus which is a similar situation of a careless handling and non-maintenance of proper record resulting in unpredictable loss to the exchequer.

CONCLUSIONS:

20. In view of the foregoing facts, statements/ perusal & examination of record & hearing of the accused officer as well as other staff concerned and the Departmental representative, the following rational & logical conclusions can be drawn:

i) Retention of all accounts related documents/books including cash books, receipts books, fines data, Cheque Books in personal custody of the accused officer instead of the concerned officials reflects a clear ulterior motive on part of the accused officer. Non-disclosure of actual transactions, receipts and actual data through retention of record reflects the mala-fide of the accused to cover up his misdeeds. This act was in violation and contrary to official practice, rules/regulations but like throwing dust in eyes of the audit and inquiry to never know the facts and be aware of the reality of actual losses done to the exchequer.

ii) It was naïve to deposit the amount on different accounts including admissions, tuitions fees, fines, hostel charges etc. with the accused officer instead of directly depositing the same in the Govt's designated account. It was totally unjust.

iii) The provisions of GFR and Treasury Rules were violated time & again and accounts were neither maintained nor periodically supervised which was a criminal act on part of the in-charge accused officer. Which clearly reflects the bad intentions on part of the accused officer to achieve his ulterior motives.

iv) It was a moral, administrative, financial mismanagement aimed at personal gains & benefits at the cost of dignity and respect of a reputed public Institution & its status.

v) In order to make a cover up, the accused officer resorted to fake over-expenditure, false procurements and personal self-maintained entries which could not be amply proved through genuine and legitimate/ verifiable vouchers, strict observance of rules and procedures, proper

sanctions of competent authority etc. which was quite impossible to achieve for him. The compromised status of his exorbitant and exaggerated/ inflated expenditure is quite obvious as confirmed by the ACE.

i) Belated entries in the cash books and maintaining accounts books, preparation of receipts in the luxury and comfort of one's home was mere stop gap arrangement as pointed out in case of only a cross section of the vouchers by the ACE. It reflects that the exercise was mere filling of the gaps. Neither the expenditure was real nor acceptable and valid in the eyes of law & rules.

ii) The accused survived through sheer good luck for such a long time but evil & falsehood never wins to survive forever and sooner or later the downfall strikes. Only honesty, truth and piety prevails & survives in the long run bringing a good name & reputation long remembered through the posterity. Filling gaps and making entries in the absence of legitimate vouchers/ receipts is not valid. Verification of personal self- made entries to be correct & valid is not acceptable in the eyes of law.

iii) The charge No. 1 as reflected in the Charge Sheet stands proved.

x) The Charge No. 2 stands substantially proved.

:) The Charge No. 3 is proved.

ii) The Charge No. 4 is also proved.

(ii) The Charge No. 5 is also proved as the vouchers/ receipts and actual record has not been disclosed to know the actual income/ expenditure.

(iii) The Charge No. 6 stands proved as belated entries at this stage without actual vouchers and self-verification of entries to have been checked and found correct are not valid in the eyes of law and Treasury Rules.

xiv) Charge No 7 is proved as the actual magnitude and quantum of receipts in the absence of neutral, impartial external audit is not possible and only piece-meal & partly deposit of the amount does not absolve one of the losses caused to the public exchequer.

xv) The Charge 8 and 9 also stand proved.

xvi) The accused relinquished charge on 30/10/2012 while salary for the month of October, 2012 was due for payment on or after 1/11/2012 which was subsequently disbursed by the successor incumbent Principal to the concerned staff of 2nd Shift. Hence the charge could not stand proved.

xvii) Charge 11 has been proved.

xviii) The actual quantum of receipts and expenditure during the tenure of the accused officer could not be fully substantiated/ accounted for due to incomplete/deficient record and missing vouchers/ receipts. The position still stands as before. Hence the charge No 12 has been substantially proved.

xix) Allegation No. 13 is of repetitive nature and general in terms. As per available records and statements, it also stands substantially proved.

xx) The Charge No. 14 is partially proved as no proper record was timely and carefully maintained.

RECOMMENDATIONS

21. In the light of statements/ examination of the accused officer as wells other officers/officials concerned and the foregoing facts, findings and careful scrutiny of the available record, the following recommendations are made:

i) The competent authority may impose any one of the major penalty from amongst those prescribed in Rule-4 (1) (b) of the Khyber Pakhtunkhwa Efficiency & Discipline rules, 2011 with any additional minor penalties as he may deem appropriate in the light of the findings of the inquiry report.

ii) Besides, a Special (external) audit of the accounts pertaining to the reported tenure (01.02.2011 to 30.10.2012) as well as previous tenure (01.04.2008 to 31.01.2010) of the accused officer as Principal GCT Timergara (Dir Lower) may be arranged/ carried out in order to ascertain actual amount/ quantum of income/receipts/ expenditure and verification of accounts. After knowing factual position and actual quantum of the financial losses, recovery of the same from the accused officer must be ensured.

iii) The accused officer shall not be posted as Principal of any Institute or office in-charge of any independent office involving financial transactions.

iv) Recoveries be made for making fake signatures of certain employees by the accused officer on account of payment of salaries of the 2nd shift.

v. On the same pattern, the fake /fabricated sanction order dated 21/06/2011 for Rs.100150/- drawn & cashed by the accused officer and personally attested by him, Criminal investigations case be filed against the accused officer and the amount drawn recovered & deposited in public exchequer as no teaching material was purchased therein.

Javed-Anwar, Secretary
Khyber Pakhtunkhwa Public Service Commission,
Peshawar.

Industries, Commerce & Technical Education
DEPARTMENT

22 Annex: B Page G P-57

NOTIFICATION

No.SOIII(IND)5-22/2013; WHEREAS, Engr;Bukht Munir, Associate Professor/ Principal BPS-19, Govt; College of Technology, Timergara, was proceeded against under the Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011, on account of his involvement in charges leveled against him as per the Charge Sheet and the Statement of Allegations;

2. AND WHEREAS, an enquiry committee was constituted Vide Order No.SOIII(IND)TE/4-22/2013/14185-89 dated 15.08.2013 to conduct inquiry against the accused officer;

3. AND WHERAS, the Inquiry committee after having examined the charges, evidence on record and explanation of the accused officer, submitted its report;

4. AND WHERAS, the competent authority also accorded the opportunity of personal hearing to the accused officer;

5. NOW THEREFORE, the Competent Authority, after having considered the charges, evidence on record, the explanation of the accused officer, defence offered by the accused officer during personal hearing and exercising his power under Rule-14 of Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011, has been pleased to impose major penalty of **"Compulsory Retirement from Service"** on Engr;Bakht Munir, Associate Professor/Principal (BPS-19) Govt; College of Technology, Timergara, with immediate effect.

Secretary to Govt. of Khyber Pakhtunkhwa,
Industries, Commerce & Technical Education
Department.

4415-23

Endst;No.SOIII(IND)5-22/2013/ **Dated Pesh, the 3rd June, 2015**

Copy forwarded to the;

1. Principal Secretary to Chief Minister, Khyber Pakhtunkhwa, Peshawar.
2. PSO to Chief Secretary, Khyber Pakhtukhwa, Peshawar.
3. PS to Secretary Establishment Department, Peshawar.
4. Managing Director, KP-TEVTA, Peshawar.
5. Director General, Technical Education & Manpower Training, Peshawar.
6. District Accounts Officer, Timergara.
7. Principal Govt; College of Technology, Timergara.
8. Officer concerned.
9. Manager, Govt; Printing & Stationery Department, Peshawar.
10. File/office copy.

(MUNIR GUL)
SECTION OFFICER-III

Annexure C

23

BEFORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUAL, PESHAWAR

Appeal No. 1169/2015

Date of Institution ... 19.10.2015

Date of Decision ... 29.11.2017

Khyber Pakhtunkhwa Service Tribunal Peshawar

Engineer, Bakht Muneer,
Ex-Associate Professor, BPS-19,
Govt: College of technology, Swat.

... (Appellant)

VERSUS

1. The Chief Minister, Province of Khyber Pakhtunkhwa, Chief Minister's Secretariat, Peshawar and 3 others.

... (Respondents)

MR. KHUSH DIL KHAN
Advocate ... For appellant

MR. ZIAULLAH,
Deputy District Attorney, ... For respondents.

MR. NIAZ MUHAMMAD KHAN, ... CHAIRMAN
MR. AHMAD HASSAN, ... MEMBER

ATTESTED

EXAMINER
Khyber Pakhtunkhwa
Service Tribunal,
Peshawar

JUDGMENT

NIAZ MUHAMMAD KHAN, CHAIRMAN.- Arguments of the learned counsel for the parties heard and record perused.

FACTS

2. The appellant was compulsorily retired vide impugned order dated 03.06.2015 against which he filed review petition on 22.06.2015 which was not

24

responded to and thereafter he filed the present service appeal on 19.10.2015. The charge against the appellant was mainly misconduct/inefficiency.

ARGUMENTS.

3. The learned counsel for the appellant argued that without going into the detail regarding proof of factual controversy the very enquiry report is illegal for the reason that one of the members of the enquiry committee did not participate/associate himself in the enquiry proceedings. That this fact was acknowledged by none other than the other member of the enquiry committee in the enquiry report (para-5). That the penalty imposed on the basis of such enquiry report is illegal.

4. On the other hand, the learned Deputy District Attorney argued that the charges against the appellant stood proved as is apparent from the detail enquiry report. That the appellant was also awarded minor penalty prior to the present major penalty. That all the codal formalities were fulfilled.

CONCLUSION.

5. Para-5 of the report of the enquiry committee has unequivocally mentioned that Mr. Shakeel Ahmad, D.G Technical Education, member of the enquiry committee, did not associate in the enquiry proceedings and he just signed the report. The reasons given in this para was that he being head of attached department had ordered special audit and the other reason was that he conducted initial fact finding enquiry in the said case. According to the enquiry report the

ATTESTED

EXAMINER
Khyber Pakhtunkhwa
Service Tribunal,
Peshawar

25

stance of the said member was held to be principled stance however, his request was not acceded to.

6. The very constitution of the enquiry committee was illegal in view of sub rule-3 of Rule-10 of the Khyber Pakhtunkhwa Government Servants (Efficiency and Disciplinary) Rules 2011. According to this sub rule any person conducting preliminary enquiry cannot be made enquiry officer for formal enquiry. Hence, the non association by said member was justified. The very constitution of the enquiry committee was therefore illegal. Secondly by not associating in the enquiry report by one of the members has made the finding of the committee not only illegal but also nonest as this report shall be deemed to be given by only one member of the enquiry committee which is not correct.

7. This Tribunal does not deem it appropriate to enter into the merits of the charges as whole enquiry report is illegal. In view thereof the present appeal is accepted. The appellant is reinstated in service, however, the department is directed to hold *de-novo* proceedings within a period of four months after receipt of this judgment. Parties are left to bear their own costs. File be consigned to the record room.

Announced
29.11.2017

Sd/- Niaz Muhammad Khan,
Chairman

Sd/- Ahmad Hassan,
Member

Certified to be ture copy
EXAMINER
Khyber Pakhtunkhwa
Service Tribunal,
Peshawar

26 Annex D

Government of Khyber Pakhtunkhwa
Industries, Commerce & Technical Education Department

NOTIFICATION.

No.SOIII(IND)5-22/2017 In pursuance of Khyber Pakhtunkhwa Service Tribunal Judgement dated 29.11.2017, the Competent Authority has been pleased to re-instate Engr Bakht Muneer, Associate Professor (BS-19), Govt: College of Technology, Timergara for the purpose of *De-novo* enquiry only, with immediate effect.

-Sd-
Secretary to Govt. of Khyber Pakhtunkhwa
Industries, Commerce & Technical Education
Department

Endst:No.SOIII(IND)4-11/2018/1861-66 Dated Pesh, the 13th February, 2018

Copy is forwarded to:-

1. Mr.Javed Anwar (PCS SG BS-20), Secretary Khyber Pakhtunkhwa Public Service Commission, Peshawar being inquiry officer.
2. PSO to Chief Secretary Khyber Pakhtunkhwa,
3. The Managing Director KP-TEVTA University Town, Peshawar.
4. The District Accounts Officer, Timergara.
5. The Principal Govt: College of Technology, Timergara.
6. Engr Bakht Muneer, Associate Professor (BS-19) GCT, Timergara.
7. File/office copy.

(HAMEED UR REHMAN)
SECTION OFFICER-III 13/2/

INDUSTRIES, COMMERCE AND TECHNICAL
EDUCATION DEPARTMENT

Writ

1867-70

No.SOIII(IND)5-22/2015
Dated Peshawar, the 13th February, 2018

27

To

Mr.Javed Anwar (PCS SG BS-20),
Secretary Khyber Pakhtunkhwa Public Service Commission,
Fort Road, Peshawar.

SUBJECT: *DE-NOVO* ENQUIRY

Dear Sir,

I am directed to refer to the subject noted above and to state that the Chief Secretary Khyber Pakhtunkhwa in his capacity as the competent authority in light of amendment notification dated 07.12.2017 in the Khyber Pakhtunkhwa Govt; Servants (Efficiency and Discipline) Rules, 2011 has been pleased to approve initiation of disciplinary proceedings against Engr Bakht Munir, Associate Professor (BS-19) Govt; College of Technology, Timergara vide attached Statement of Allegations and charge sheet which may be served upon the accused.

2. The Competent Authority has been further pleased to appoint you as Inquiry Officer to conduct *de-novo* inquiry of the aforesaid officer vis-à-vis Statement of Allegations and has desired that the Inquiry Officer should take further action and submit its findings/recommendations and submit report in accordance with the provisions of the rules mentioned above.

Your's faithfully,

(Encl; as above)

(HAMEED UR REHMAN)
SECTION OFFICER-III 13/2/018

Copy is forwarded to the:-

1) The Managing Director KP-TEVTA University Town, Peshawar with the request to direct the accused officer accordingly and also nominate a well conversant officer to assist the inquiry officer during the whole proceedings please.
2) Engr Bakht Munir, Associate Professor (BS-19) Govt; College of Technology, Timergara with the direction to appear before the Inquiry Officer on the date, time and place fixed by him for the purpose of the Inquiry proceedings. Charge Sheet and Statement of Allegations are also forwarded herewith.
3) PS to Secretary IC&TE.

SECTION OFFICER-III

12. That in view of the above charges, the expenditures of Govt: funds for the years 2010 and 2011 which amount to a total of Rs. 1396561/- (Rupees Thirteen Lacs Ninety Six Thousand Five Hundred & Sixty One) (other than pays and allowances) is conjure. Similarly the Special Audit Report has calculated the receipts of Rs.13110000/- (Rupees One Crore Thirty One Lacs & Ten thousands only) from the 2nd shift and Rs.3839250/- (Rupees Thirty Eight Lacs, Thirty Nine Thousand, Two hundred & Fifty) from the morning shift program but correct and timely deposit of all these funds by you stands fictitious. The figures of the special report's 2nd shift and Morning Shift Private funds are based on enrolments as actual receipts are not available and the cash books are incomplete.

13. The expenditures worth millions of rupees out of Private/Second shift funds are not supported by verified vouchers. All codal formalities have been ignored and hence declared doubtful and vulnerable to misappropriation.

14. The income from the sales of prospectus, fines and hostel is around Rs.350,000/- (Rupees Three Lacs & Fifty Thousand only) which has the same doubtful status as submitted in para-12 above .

2. By reasons of the above, you appear to be guilty of misconduct/ inefficiency under rule-3 of the Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011 and have rendered yourself liable to all or any of the penalties specified in rule-4 of the rule ibid.

3. You are, therefore, required to submit your written defense within seven days of the receipt of this Charge Sheet to the Enquiry Officer/Enquiry Committee.

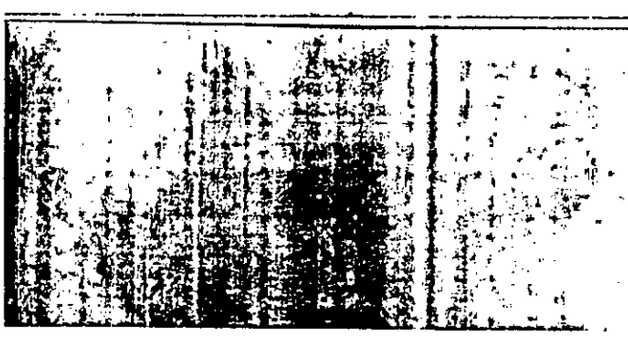
4. Your written defense if any, should reach the Enquiry Officer/Enquiry Committee within the specified period, failing which it shall be presumed that you have no defense to put in and in that case ex- parte action shall be taken against you.

5. Intimate whether you desire to be heard in person.

6. A statement of allegations is enclosed.

(MUHAMMAD AZAM KHAN)
CHIEF SECRETARY
COMPETENT AUTHORITY

Dated: ____January, 2018



30

To

Mr. Javed Anwar (PCS SG BS-20),
Secretary Khyber Pakhtunkhwa Public Service Commission,
Fort Road, Peshawar.

SUBJECT: *DE-NOVO* ENQUIRY

Dear Sir,

Kindly refer to letter No.SOIII(IND)5-22/2015(1867-70) dated *Peshawar, 13th February, 2018* addressed to your good self duly endorse to me of even No. and date.

My para-wise replies to the statement of allegation/ charge sheet are as follows:

1. It is submitted that due to the disturbed situation in the area, various records including government cash book were misplaced due to the reason it could not be maintained. Anyhow all the entries pertaining to the drawl and its payments have now completely been made and the government cash book from 1-04-2011 to 31-10-2012 have properly maintained.

2. All the purchases were made by adopting all the legal and codal formalities as required under the rules and question of ignorance of purchase committee, SPO and store keeper does not arise (photocopies of the codal formalities already observed are attached as annexure **1 to 66**).

3. All stock entries have been made properly in the relevant stock register. (Annex. **67 to 72**)

4. I have no knowledge regarding the undermentioned sanction order.

5. The receipt books regarding the tuition and admission fees collected from students during my tenure have properly been maintained and it is very easy to determine the actual amount of receipts.

6. (i) As per reply at serial No. 1 above
   (ii) All the relevant entries pertaining to the total amount of fee received and expenditure made during the period 9/2011 to 10/2012 (morning shift) and from 4/2012 to 10/2012 (2nd shift) have now been made and both the cash books are now properly maintained.
   (iii) All the relevant files of vouchers (morning and 2nd shift programs) already handed over to Mr. Muhammad Fayaz S/clerk audit section DTE & MT Peshawar. (Photocopy of receipts attached as anexx. **73-74**)

7. (i) All the morning/2nd shift funds so realized from the students have actually been deposited/credited into bank account, the Bank of Khyber (BoK) Timergarah as per detailed given below:

   a. Morning shift account under account No. 9062

Serial No.	Date	Amount Deposted
1	17-02-2011	Rs. 15000/-
2.	17-02-2011	Rs. 12200/-
3.	03-03-2011	Rs. 9920/-
4.	09-03-2011	Rs. 600000/-
5.	15-03-2011	Rs. 4360/-
6.	25-03-2011	Rs. 20000/-
7.	26-03-2011	Rs. 5000/-
8.	29-03-2011	Rs. 5500/-
9.	21-04-2011	Rs. 15020/-
10.	21-04-2011	Rs. 5000/-
11.	15-07-2011	Rs. 1005928/-
12.	26-08-2011	Rs. 56680/-
13.	28-09-2011	Rs. 236370/-
14.	29-09-2011	Rs. 500000/-

31

15.	26-10-2011	Rs. 3220/-
16.	21-11-2011	Rs. 10200/-
17.	30-11-2011	Rs. 90000/-
18.	07-12-2011	Rs. 1500/-
19.	31-01-2012	Rs. 120000/-
20.	12-03-2012	Rs. 1000/-
21.	04-04-2012	Rs. 657/-
22.	30-04-2012	Rs. 21800/-
23.	03-05-2012	Rs. 218000/-
24.	21-05-2012	Rs. 109000/-
25.	23-05-2012	Rs. 67090/-
26.	26-06-2012	Rs. 141700/-
27.	27-08-2012	Rs. 212400/-
28.	29-08-2012	Rs. 212400/-
29.	29-08-2012	Rs. 106200/-
30.	26-09-2012	Rs. 159300/-
31.	15-10-2012	Rs. 95580/-
32.	23-10-2012	Rs. 170500/-
33.	01-11-2012	Rs. 20000/-
34.	01-11-2012	Rs. 10000/-
35.	05-11-2012	Rs. 428610/-
	Grand Total:	Rs. 4690135/-

b. Second shift account under account No. 9196

Serial No.	Date	Amount Deposted
36.	11-04-2011	Rs. 116000/-
37.	28-04-2011	Rs. 25000/-
38.	31-05-2011	Rs. 112000/-
39.	30-06-2011	Rs. 399000/-
40.	22-07-2011	Rs. 912500/-
41.	28-07-2011	Rs. 587300/-
42.	31-10-2011	Rs. 1100000/-
43.	30-11-2011	Rs. 260000/-
44.	20-12-2011	Rs. 200000/-
45.	27-02-2012	Rs. 650000/-
46.	05-04-2012	Rs. 325000/-
47.	17-04-2012	Rs. 286000/-
48.	03-05-2012	Rs. 91000/-
49.	07-05-2012	Rs. 195000/-
50.	09-05-2012	Rs. 195000/-
51.	01-06-2012	Rs. 100000/-
52.	05-07-2012	Rs. 182000/-
53.	27-08-2012	Rs. 600000/-
54.	26-09-2012	Rs. 900000/-
55.	15-10-2012	Rs. 300000/-
56.	05-11-2012	Rs. 590840/-
57.	16-11-2012	Rs. 110000/-
	Grand Total:	Rs. 8236640/-

(Photocopies of bank deposit slips and bank statements are attached as anxx. 78 to 109).

7. (ii) The tuition fees and admission fees so realized from the students have already been deposited into government treasury through challans as detailed below;
   a. Rs. 1,19,400/- deposited wide challan No. 54 dated 22-05-2011.
   b. Rs. 1,41,900/- deposited wide challan No. 59 dated 27-05-2011.
   c. Rs. 1,21,320/- depositrd by challan No. 71 dated 31-10-2012.
   (Photocopies of challans are attached as anxx. 75 to 77).

8. As per reply at para-6(ii) above, all the relevant vouchers file of 2nd shift also have been handed over to Mr. Muhammad Fayaz S/Clerk audit section DTE & MT Peshawar.

9. The complaint of obtaining signatures of regular and daily wages staff on blank proforma is quite baseless which has no weight and as such the actual claim have been charged from the public exchequer and paid to them getting their own signatures. The question of bogus signature is quite baseless blame.

10. Payment for the month of October 2012 to the concerned staff members of 2nd shift program has been made by the principal on chair in November 2012.

11. As per reply of para-7(ii) above, the amount of admission fee had already been deposited combinely with tuition fee through challans into government treasury.

12. (i) I took over charge of the principal post in 01/02/2011 and the regular budget for the fiscal years 2010/11 and 2011/12 have been utilized by adopting all the codal formalities under the rule.

(ii) List of actual numbers of enrollment of students for the session 2010-11, 2011-12 and 2012-13 and the realization/deposits of funds pertaining to 2nd shift and morning shift program which is self-explanatory to the matter is attached as anxx. **110 to 118.**

13. As per reply of para-2 above, all the codal formalities i.e. demands of the concerned staff, calling of quotations/tenders through various committees, store inspection certificate, vouchers and receipts etc have been fulfill and the expenditures incurred which is not doubtful and not vulnerable to misappropriation.

14. The actual income from the sales of prospectus, fines and hostel already deposited are as follows;

Serial No.	Year	Description	Actual Amount	Amount Deposited
01.	2011-12	Sale of prospectus	Rs.100000/-	Rs. 100000/- vide R.No. 32 dated 01-06-2012
	2012-13	---do---	Rs. 110000/-	Rs. 110000/- vide R.No. 38 dated 16-11-2012
02.	2011-12 and 2012-13	Hostel admission	Rs. 122000/-	Rs. 122000/- vide R.No. 39 dated 29-06-2012

(Hostel admission was under process for the session 2012-13). Photocopies of all the receipts along with bank statements are attached as anexx. **119 to 120.**

It is further to mention that:

(1) Being one of the senior officer of the department the high ups ignored my legal rights to obtain my comments to the baseless complaints by lodging direct enquiry, which is hopeless.

(2) The subject matter is quietly based on personal grudges of the Ex-Minister for TE & MT and other enmity for not honoring their illegal activities/demands.

(3) The enquiry committee exaggerated from their "task" assigned to them by director technical education wide letter No. DGTE & MT/Estt-II/A-03TTB/Vol.II/6912(1-7) dated 20-12-2012 (copies attached as anexx. **121 to 132**).

In light of the above facts and figures duly supported by the relevant records and proofs, it is prayed that the allegation leveled against me may kindly be considered null and void and I may please be exonerated from the mentioned baseless allegations.

Thanks

Sincerely Yours,

Dated: 5th March, 2018

ENGR. BAKHT MUNIR
Ex-Principal GCT Timergarah

33

GOVERNMENT OF KHYBER PAKHTUNKHWA
LAW, PARLIAMENTARY AFFAIRS &
HUMAN RIGHTS DEPARTMENT

NO. SO(OP-I)/LD/5-7/2012-VOL-II/ 942-44
DATED: PESH: THE 8 JANUARY, 2019

To

The Secretary to Government of Khyber Pakhtunkhwa,
Industries, Commerce and Technical Education Department.

Attention: Section Officer (Lit)

Subject: PAY FIXATION AND PAY RELEASE OF MR. BAKHT MUNIR ASSOCIATE PROFESSOR BPS-19 OF GCT, SWAT.

Dear Sir,

I am directed to refer to your Department's letter No. SO(LIT)(IND)/3-61/2018 dated 02.01.2019 on the subject noted above and to advise the Administrative Department to re-instate the service of the petitioner from the date of impugned order i.e 03.06.2015.

Yours faithfully,

Section Officer (Opinion-I)

Endst: of even No. & date.

Copy forwarded to the:-

1. P.S to Secretary to Law Department.
2. PA to Additional Secretary (Opinion).

Section Officer (Opinion-I)

DISCIPLINARY ACTION

I, Muhammad Azam Khan, Chief Secretary, Khyber Pakhtunkhwa as the Competent Authority am of the opinion that Engr Bakht Munir, Principal BS-19 Govt: College of Technology, Timergara Dir (Lower) has rendered himself liable to be proceeded against as he committed the following acts/omissions within the meaning of Rule -3 of the Khyber Pakhtunkhwa, Government Servants (Efficiency & Discipline) Rules, 2011:-

STATEMENT OF ALLEGATIONS

1. Being a Principal of Govt: College of Technology, Dir (Lower) the accounts record maintained by him is miserably poor. The Govt; cash book has not been maintained for a period of 19 months (April, 2011 to October, 2012) despite that complete record of accounts of regular budget as well as 2nd shift program remained in his custody for maintenance.

2. The purchase Committee, the Store Purchase Officer and Storekeeper of the Institute have shown their ignorance regarding all purchases made by him alone without observing the legal and codal formalities.

3. No stock entries have been made by him regarding the purchases made in his tenure.

4. Sanction order of the Directorate General, Technical Education & Manpower Training, Khyber Pakhtunkhwa shown by him to the Enquiry Committee is fake as the sanctioned amount is beyond the powers of the Director General .The concerned Deputy Director (Budget &Accounts) has also confirmed his signatures on the sanctioned order as bogus.

5. The receipt books regarding the tuition and admission fees which he has collected from students during his tenure has not been maintained by him making it difficult to determine the actual amount of receipts.

6. Cash book of the regular budget (morning shift program) is blank since September, 2011 and no voucher is available for reference. Similarly the 2nd shift cash book is also blank since April, 2012.

7. He has failed to deposit in the concerned Bank Accounts and Government Treasury, the receipts and other charges collected from the students in his tenure.

8. Vouchers against the drawls made from the 2nd Shift program have not been produced before the enquiry committee during investigation.

9. He has obtained signatures of the regular and daily wage staff involved in 2nd shift program on blank proforma and thus charged more claim from the public exchequer against less-payment to the staff .Furthermore, he has also affixed their bogus signatures on such proforma.

35

He has collected admission fee of Rs.130400/-(Rupees One Lac Thirty Thousand & Four Hundred only) and as students fine charges of Rs. 17000/- (Rupees Seventeen Thousand only) but the same have not been deposited in the concerned Bank Accounts and Government Treasury.

12. That in view of the above charges, the expenditures of Govt: funds for the years 2010 and 2011 which amount to a total of Rs.1396561/- (Rupees Thirteen Lacs Ninety Six Thousand Five Hundred & Sixty One) (other than pays and allowances) is conjure. Similarly, the Special Audit Report has calculated the receipts of Rs.13110000/- (Rupees One Crore Thirty One Lacs & Ten thousands only) from the 2nd shift for three years and Rs.3839250/- (Rupees Thirty Eight Lacs, Thirty Nine Thousand, Two hundred & Fifty) from the morning shift program but correct and timely deposit of all these funds by him stands fictitious .The figures of the special report's 2nd shift and Morning Shift Private funds are based on enrolments as actual receipts are not available and the cash books are incomplete

13. The expenditures worth millions of rupees out of Private/Second shift funds are not supported by verified vouchers. All the codal formalities have been ignored and hence declared doubtful and vulnerable to misappropriation.

14. The income from the sales of prospectus, fines and hostel is around Rs.350, 000/- (Rupees Three Lacs & Fifty Thousand only)- which has the same doubtful status as submitted in para-12 above.

2. For the purpose of enquiry against the said accused with reference to the above allegation, an enquiry officer/enquiry Committee, consisting of the following, is constituted under rule-III of the Khyber Pakhtunkhwa, Government Servants (Efficiency & Discipline) Rules,2011:-

i. Mr. Javed Anwar (PCS SG BS-20)

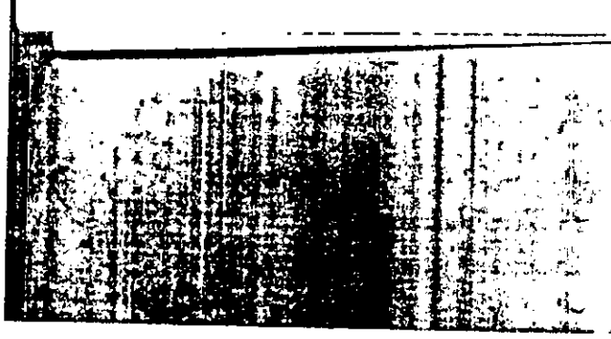
ii. ----------

3. The enquiry Officer/Committee shall, in accordance with the provision of the ibid rules, shall provide reasonable opportunity of hearing to the accused, record its findings and make, within 30 days of the receipt of this order, recommendations as to punishment or other appropriate action against the accused.

4. The accused and a well conversant representative of the Department shall join the proceedings on a date, time and place fixed by the Enquiry Officer/ Committee.

(MUHAMMAD AZAM KHAN)
CHIEF SECRETARY
COMPETENT AUTHORITY

Dated: _____January, 2018



36 Annex:- F

Confidential/Special Messager/Immediate

Tele:

GOVERNMENT OF KHYBER PAKHTUNKHWA
INDUSTRIES, COMMERCE AND TECHNICAL
EDUCATION DEPARTMENT

No.SOIII(IND)5-22/2014 /10[illegible]
Dated Peshawar the 18th September, 2018/

To

Mr.Bakht Munir,
Associate Professor (BS-19),
Govt; College of Technology, Mingora Swat

Subject; SHOW CAUSE NOTICE

I am directed to refer to the subject noted above and to enclose herewith two copies of the show cause notice wherein the competent authority has tentatively decided the imposition of major penalty of "Removal from Service", alongwith recovery of rupees amounting to Rs.1,43,43,764/-, inquiry report and to state that copy of the show cause notice may be returned to this Department after having signed as to token of receipt immediately.

2. You are directed to submit your reply, if any, within 7 days of the delivery of this letter, otherwise, it will be presumed that you have nothing to put in your defence and ex-party action will follow.

3. You are further directed to intimate whether you desire to be heard in person or otherwise.

(Encl; as above)

(HAMEED UR REHMAN)
SECTION OFFICER-III 18/9/2018

37

SHOW CAUSE NOTICE

I, Mahmood Khan, **Chief Minister, Khyber Pakhtunkhwa** as Competent Authority, under the Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011, do hereby serve you, **Mr.Bakht Munir, Ex-Principal (BS-19)** Govt: College of Technology, Timergara presently working as Associate Professor (BS-19), Govt: College of Technology, Mingora Swat with the following show cause notice;

That consequent upon completion of *de-novo* inquiry conducted against you by the inquiry officer, the charges of corruption, misuse of power and misconduct stand proved against you. Besides, the audit party also shown a liability of Rs.14.3 million against you and recommended its recovery duly mentioned by the enquiry officer in the enquiry report at Para 15.

I am, therefore, satisfied that by virtue of the inquiry, above referred charges have been proved against you in light of the findings of the inquiry officer in the said de-novo inquiry.

2. As a result thereof, I, as Competent Authority, have tentatively decided to impose upon you the penalty of [illegible] and recovery of rupees amounting to [illegible] under Rule-4 of the said rule.

3. You are, therefore, required to show cause as to why the aforesaid penalty should not be imposed upon you and also intimate whether you desire to be heard in person.

4. If no reply to this notice is received within seven (07) days or not more than fifteen (15) days of its delivery, it shall be presumed that you have no defense to put in and in that case an ex-parte action shall be taken against you.

5. A copy of the findings of the inquiry officer is enclosed.

(MAHMOOD KHAN)
Chief Minister, Khyber Pakhtunkhwa

Mr.Bakht Munir,
Associate Professor (BS-19),
Govt: College of Technology, Mingora Swat

Annex 9 (38) 374

Government of Khyber Pakhtunkhwa
Industries, Commerce & Technical Education Department

38

NOTIFICATION

No.SOIII(IND)5-22/2014; WHEREAS, Engr; Bakht Munir, Associate Professor BPS-19, Govt; College of Technology, Mingora Swat was proceeded against under the Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011, on account of charges mentioned in the Charge Sheet and the Statement of Allegations;

2. AND WHEREAS, in pursuance of order No.SOIII(IND)5-22/2015/6407 dated 13.06.2018 an inquiry was conducted by the inquiry officer against the accused;

3. AND WHERAS, the Inquiry officer after having examined the charges, evidence on record and explanation of the accused officer, submitted his report;

4. AND WHERAS, the competent authority also afforded opportunity of personal hearing to the accused officer;

5. NOW THEREFORE, the Competent Authority, after having considered the charges, evidence on record, the explanation of the accused officer, defence afforded to the accused officer during personal hearing and exercising his power under Rule-14 of Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011, has imposed major penalty of **"Removal from Service and Recovery of Rs.1,43,43,764/-"** on Engr;Bakht Munir, Associate Professor (BPS-19) Govt; College of Technology, Mingora Swat, with immediate effect.

-Sd-
Secretary to Govt. of Khyber Pakhtunkhwa,
Industries, Commerce & Technical Education
Department.

Endst:No.SOIII(IND)5-22/2014 39-44 **Dated Pesh, the 1st January, 2019**

Copy forwarded to the;

1. Principal Secretary to Chief Minister, Khyber Pakhtunkhwa, Peshawar.
2. PSO to Chief Secretary, Khyber Pakhtukhwa, Peshawar.
3. Managing Director, KP-TEVTA, Peshawar.
4. District Accounts Officer, Swat.
5. Principal Govt; College of Technology, Mingora Swat.
6. Officer concerned.
7. File/office copy.

(HAMEED UR REHMAN)
SECTION OFFICER-III 1/1/019.

Khyber Pakhtunkhwa,
Peshawar.

39 Annexure 11

Subject: REVIEW PETITION AGAINST THE IMPUGNED ORDER DATED 01.01.2019

Respected Sir,

This is with reference to Secretary Industries, Commerce and Technical Education Department, Government of Khyber Pakhtunkhwa notification issued vide Endst No. SO-III (IND) 5-22/2014/39-44 dated Peshawar the 1st January 2019.

I have the honor to invite your kind attention to the following facts for justice and favorable consideration:

1. I have been serving in Technical Education Department since 04.01.1988, currently working as Associate Professor (BPS-19) since 01.04.2008, attaining top seniority and am due for promotion to BPS-20.
2. During my 27 years' service career, I have achieved as a whole 24 good ACRs and 02 very good ACRs for the year 2013 and 2014. That shows my sincere efforts towards my services rendered in the best interest of the institute/department.
3. I was been compulsory retired from service due to an illegal enquiry vide Industries Department notification No: SO-III (IND) 5-22/2013/7415-23 dated 03.06.2015. (Copy attached; Annexure 01).
4. I filed a review petition to the competent authority on 22.06.2015, which was not responded to and thereafter I filed a service appeal before the Khyber Pakhtunkhwa Services Tribunal Peshawar vide appeal No 1169/2015 on 19.10.2015.
5. The Honorable Services Tribunal accepted my appeal and re-instated me in service while the department was directed to hold *de-novo* proceeding within a period of four months vide its judgment dated 29.11.2017. (Copy attached; Annexure 02)
6. The industries Department vide Endst No SO-III (IND) 4-11/2018/1861-66 dated Peshawar the 13th February 2018 re-instated me for the purpose of *de-novo* inquiry only. (Copy attached; Annexure 03)
7. I filed execution petition for implementation of the judgment dated 29.11.2017 on 04.09.2018.
8. The honorable Services Tribunal in an order sheet dated 11.10.2018 issued directives for the release of my salary.(Copy attached; Annexure 04)
9. The Industries Department issued another re-instatement order vide Endst No SO-III (IND) 4-11/2018/11621-25 dated Peshawar the 22nd October, 2018 without mentioning the date of re-instatement. (Copy attached; Annexure 05)
10. The Industries Department seek the opinion of Law Department regarding the date of the re-instatement of the petitioner vide No.SO(LIT)/3-61/2018 dated Peshawar, the 2nd Jan, 2019. (Copy attached; Annexure 06)
11. The Law Department replied vide No.SO(OP-I)/LD/5-7/2012-vol-11/942-44 dated Peshawar 8th Jan, 2019 and advised the administrative department to re-instate the service of the petitioner from the date of impugned order dated 03.06.2015 (Copy attached; Annexure 07).
12. Recently through the impugned notification dated 01.01.2019, the Secretary Industries, Commerce and Technical Education Khyber Pakhtunkhwa imposed upon me a major penalties of **"Removal from service and Recovery of Rs.1,43,43,764/-"** on the basis of an illegal, biased, against the facts and time barred De-novo inquiry, which is injustice and shall cause irreparable loss to the petitioner (Copy attached; Annexure 08).

13. As for as recovery of Rs. 1,43,43,764/- is concerned, it does not reflect anywhere in the departmental enquiry, in this connection it is stated that the figure under mention is totally wrong/ambiguous. The total receipts during my tenure i.e. 01.02.2011 to 31.10.2012 were duly deposited into concerned bank accounts well in time, which is clearly reflected from the bank deposit slips and bank statements and thus the question of recovery does not arise at all (Photocopies of bank deposit slips and bank statements are attached; Annexure 09 to 37).

    It is further to add that these deposits have duly verified by the head office KP-TEVTA during its meeting on dated 20.11.2018, which was signed by staff of GCT, Timergara attested by the setting principal, in the presence of the Deputy Director KP-TEVTA namely Mr.Shah Riaz (copy attached at Annex-39-39)

14. As per E & D rules 2011 page-04 in vogue, the enquiry officer neither informed me nor communicate or fixed date, time and place to appear for the purpose of the inquiry proceedings and thus ignored me from legal right deliberately due to the reason not known (Copy attached; Annexure 38 to 43).
15. It is also to mention that the external audit of my tenure has been made and they did not sought for any recovery/losses.
16. The order dated 01.01.2019 is against the law, rules and facts available on record and also in violation of rules as enshrined in the law and constitution of Islamic Republic of Pakistan 1973.

In the light of the above facts and figures, it is therefore requested in your good honor to issue **necessary orders for the review of the said decision and exonerate me from the said major penalties** and obliged.

Thanks,

Yours Obediently,

Dated; 10/01/2019

(Engr. Bakht Munir)
Ex-Associate professor
GCT, Mingora (Swat)
(0343-9807899)

41

CHIEF MINISTER'S SECRETARIAT
KHYBER PAKHTUNKHWA
PESHAWAR

SO-IPC/CMS/KP/ Bakht munir/3-1/2019
Dated Peshawar, 25/02/ 2019

To

The Secretary to Govt. of Khyber Pakhtunkhwa,
Industries, Commerce & Technical Education Department.

Subject:- **REVIEW PETITION AGAINST THE IMPUGNED ORDER DATED 01.01.2019.**

Dear Sir,

I am directed to forward herewith copy of an application alongwith its enclosures, received from Eng. Bakht Munir Ex Associate Professor GCT, Mingora (Swat), addressed to Honorable Chief Minister Khyber Pakhtunkhwa, with the request to furnish your views & comments on the subject matter, as desired by the competent authority, please.

Yours Faithfully,

SECTION OFFICER
(Investment Promotion Cell)

Copy is forwarded to the:-

PS to Principal Secretary to Chief Minister Khyber Pakhtunkhwa.

SECTION OFFICER
(Investment Promotion Cell)

42 Annex. I

REGISTERED

Tele: _____

GOVERNMENT OF KHYBER PAKHTUNKHWA
INDUSTRIES, COMMERCE AND TECHNICAL
EDUCATION DEPARTMENT

3833-38

No.SO(IND)/4-22/2014-

Dated Peshawar the 1st April, 2019

To

Engr; Bakht Munir,
Ex-Associate Professor,
Govt; College of Technology, Mingora Swat.

Subject: - REVIEW PETITION AGAINST THE IMPUGNED ORDER DATED 01.01.2019.

I am directed to convey that your appeal/review petition dated the 10.01.2019 submitted to the appellate authority through Secretary to Govt; of Khyber Pakhtunkhwa Industries, Commerce & Technical Education Department has been regretted to be acceded by the appellate authority.

(HAMEED UR REHMAN)
SECTION OFFICER-III 28/3/19

Copy forwarded to the:

1. PSO to Chief Minister Khyber Pakhtunkhwa, Peshawar.
2. PSO to Chief Secretary Khyber Pakhtunkhwa, Peshawar.
3. PS to Secretary Establishment Department Peshawar.
4. Managing Director KP-TEVTA, University Town, Peshawar.
5. Principal Govt; College of Technology, Mingora Swat.

SECTION OFFICER-III

BA No 171 of 2015 Ann (09)

43

Counsel for petitioners Bakht Muneer and Muhammad Israr khan and P.P. for state present. Record received, arguments heard and record perused.

Through this order I intend to decide post arrest bail application of petitioners Bakht Muneer khan S/o Muhammad Said khan R/o Darbar Chakdara District lower Dir and Muhammad Israr khan S/o Muhammad Sahibul Haq R/o Sasada Chakdara District lower Dir (BA No.171 of 2015) who are charged in case FIR No:02 dated 18.06.2015 u/s 409/PPC read with section 5(2)Pc Act of P.S. ACE, Timergara.

Relevant facts as per FIR are that the staff and students of Government College of Technology (GCT) Timergara vide complainant No.2568 dated 12.04.2013 levelled different kind of allegations against Bakht Muneer Ex-Principal GCT Timergara that he by abusing his official position as public servant, fraudulently and dishonestly withdrew and misappropriated/embezzled students fund, promotion/admission fee, fee of second shift classes, pay of teachers of second shift classes, embezzlement in old furniture and in auction of wood of the college mosque and also prepared fake and bogus fine receipt books and misappropaited/embezzled the same.

Upon this source report was prepared and after getting permission from the Director ACE open inquiry No.23/2013 was conducted. During open inquiry all the relevant record was taken into

ATTESTED

Peshawar

30/6/2015

possession and [illegible] was [illegible] by Shah Jehan Senior Auditor ACE, who in his audit report mentioned the embezzlement/losses - of [illegible] to the government ex-chequer. But the principal Bakht Munir by using his sources requested for re-audit of the accounts which was allowed and vide second audit report No.3716-49/ dated [illegible] 2015 [illegible] senior auditor held responsible the principal and other staff for the misappropriation and embezzlement of Rs.23,46,278/-, and on the recommendation of field staff the instant case was registered against the petitioners/accused.

With this back ground of the case, I heard arguments of counsel for the petitioners and P.P. for state and after considering the record tentatively, it is held that:-

a) As per record two audits were conducted in the present case and as per first audit report of Mr. Shah Jehan Senior Auditor ACE an amount of Rs.1,43,43,764/- were embezzled by the accused/petitioner, whereafter second audit was conducted by [illegible] Senior of ACE. He [illegible] his audit report on 13.04.2015 and detected loss of Rs.23,46,278/-. During his audit petitioner accused produced deposits detail of Rs.1,11,39,500/- which he considered and a sum of Rs. 23,46,278/- is still outstanding against the petitioner/accused.

b) Perusal of record reveals that the amount detailed of Rs.[illegible]/- deposited from 08.03.2013 to [illegible].2015 with different amounts and with different dates in [illegible] payments made to [illegible].

Special Judge
[illegible]
30/6/15

ATTESTED

[illegible] MEHER
Civil Judge
Anti [illegible] Peshawar
30/6/2015

c) Second audit report makes the case of petitioners/accused arguable for the purpose of bail.

d) The offences for which the petitioners/accused are charged does not fall within the prohibitory clause of section 497 Cr.P.C.

e) The petitioners/accused are government servant and are no more required for the purpose of investigation, and there is no apprehension of their abscondence, if released on bail.

f) Both the petitioners/accused remained in police custody for 3 days and during this period no confession has been made by them.

g) Bail may not be withheld as matter of punishment.

h) For the above mentioned reasons both the petitioners named above are found to be entitled for grant of bail, hence they are released on bail subject to furnishing bail bonds of Rs.1,00,000/- (One lac) each with two local and reliable sureties to the satisfaction of this court or Senior Civil Judge/Duty Judicial Magistrate, ACE, Timergara lower Dir and he is directed to issue the release warrants as well and also send copy of bail bond of each petitioner to this court for record.

i) Order announced and the case file be consigned to the record room after its necessary completion.

ATTESTED

30/6/2015

Announced
30.6.2015

KPK,
Peshawar.

(4)

46

Khyber Pakhtunkhwa Service Tribunal

11.10.2018

Petitioner [redacted] in person alongwith his counsel Mr. Niaz Muhammad Khan, Advocate present, Mst. [redacted], Deputy Directress alongwith Mr. Kamaluddin [redacted] for the respondents present.

The above named representative of the respondents stated that the petitioner has been reinstated whereas the devono proceedings are still under process. However, the learned counsel for the petitioner objected that the [redacted] by this Tribunal has already elapsed. This objection would be considered later on after enquiry concluded, one way or the other. The petitioner further stated that though he has been [redacted] but his [redacted] is [redacted]. In this regard he referred to a letter dated 15.2.2018 of Principal, Government College of Technology addressed to M.D KP, TEVTA, Peshawar wherein it has been mentioned "The undersigned would like to seek your guidance regarding release of pay". However, the above named [redacted] is directed to [redacted] and convey to the [redacted] and in case of failure, the Principal, Government College of Technology, Mingora Swat shall personally attend this Tribunal to explain his position on the next date i.e. 29.11.2018 before S.B.

Chairman

Certified to be true copy

Khyber Pakhtunkhwa
Service Tribunal,
Peshawar

Date of Presentation of Application [redacted]
Number of Words [redacted]
Copying Fee [redacted]
Urgent [redacted]
Total [redacted]
Name of Copyist [redacted]
Date of Complete [redacted]
Date of Delivery [redacted]

47

BEFORE THE HON'BLE COURT KHYBER PAKHTUNKHWA

SERVICE TRIBUNAL'PESHAWAR

Engineer Bakht Munir

Associate Professor BPS-19

Govt College of Technology Swat.....Apellant

VERSUS

1. The Chief Minister.
   Province of Khyber Pakhtunkhwa
   Chief Minister ,Secretariat Peshawar
2. The Chief Secretary.
   Govt of Khyber Pakhtunkhwa
   Civil Secretariat ,Peshawar
3. The Secretary.
   Govt of Khyber Pakhtunkhwa
   Industries,Commerce & Technical Education
   Department Peshawar.
4. The M.D TEVTA .Chinar Road ,University Town ,Peshawar.
5. The Director General & Technical Man Power
   Training,Peshawar
6. Pricipal G.C.T Mingora Swat.....Respondents

Application for Status que

For restraining the respondents(Department) from initiating disciplinary Proceeding after lapse of Stepulated Time of four months as Fixed by this hon'ble tribunal vide judgment dated 29/11/017.

Respectfully Sheweth

1. That the application of implementation petition has been filed by the petitioner of order Dated 29/11/017 this honorable tribunal ,which is fixed for today.
2. That the sad judgment of this honorable court /tribunal judgment dated 29/11/017 had given four months to the

respondents/ department of span of time for finalization of Deno proceeding .

3. That the respondents badly failed to comply the Deno Inquiry /proceeding with in time.
4. That the respondents has initiated a Deno inquiry against the applicant which is illegal and bard by law,and comes in the Domain of Contempt of this honorable tribunal,vide judgment dated 29/11/017.

There fore it is requested that by accepting of this petition the respondents /department may kindly be restrict from further disciplinary Deno inquiry proceeding against the petitioner, and may kindly be given all back benefits to the petitioner from 03 june 2015.

Applicant

Through

Niaz Muhammad Khan

18-12-2018

Advocate HIGH COURT

Cell :0315-9047570

49

29.11.2018 Petitioner with counsel and Mr. Zia Ullah learned DDA and Mr. Kabir Ullah Khattak learned AAG present. Principal Government College of Technology Mingora Swat also present.

Vide judgment dated 29.11.2017 under implementation, the appellant has been reinstated in service with the direction to the department to conduct de-novo proceedings.

The petitioner stated that on 01.12.2017 he reported his arrival for duty. Principal Government College of Technology Mingora Swat also admitted the stance of the petitioner. In these circumstances the appellant is entitled for his reinstatement and salary w.e.f 01.12.2017. The respondent department is directed to produce proper reinstatement order and result of de-novo proceedings in accordance with judgment under implementation on the next date fixed as 18.12.2018 before S.B

Member

18.12.2018 Petitioner with counsel present. Mr. Kabir Ullah Khattak learned AAG present. The petitioner submitted application for restraining the respondents from initiating disciplinary proceedings. Adjourn. To come up for implementation report, reply to the aforementioned application and further proceedings on 09.01.2019 before S.B

Member

Certified to be true copy
Khyber Pakhtunkhwa
Service Tribunal,
Peshawar

Date of Presentation of Application 19-12-18
Number of Words 232
Copying Fee 6/-
Urgent -/-
Total 6/-
Name of Copyist
Date of Completion of Copy 4-1-19
Date of Delivery of Copy 4-1-19

09.01.2019

Petitioner in person and Addl. AG alongwith Jan Gul Superintendent for respondents present.

The representative of the respondents has produced copy of Notification No.SOIII(IND)5-22/2014 dated 01.01.2019 (copy placed on record), whereby the petitioner has been imposed major penalty of removal from service and recovery of Rs.1,43,43764/0 with immediate effect. The petitioner also acknowledges the receipt of copy of said Notification by him on 08.01.2019.

In the circumstances, as the petitioner has to pursue his remedy as provided under the law against the order of his removal, therefore, the execution proceedings in hand cannot proceed further. The same are consigned to the record room.

Chairman

ANNOUNCED.
09.01.2019

Tele:

57

NO.SO(LIT)(IND)/3-61/2018
GOVERNMENT OF KHYBER PAKHTUNKHWA
INDUSTRIES, COMMERCE AND TECHNICAL
EDUCATION DEPARTMENT

Dated Peshawar, the 2nd January, 2019

To

The Secretary
Government of Khyber Pakhtunkhwa,
Law, Parliamentary Affairs & Human Rights Department.

Subject: **PAY FIXATION AND PAY RELEASE OF MR. BAKHT MUNIR ASSOCIATE PROFESSOR BPS-19 OF GCT SWAT.**

Dear Sir,

I am directed to refer to the subject noted above and to forward herewith a copy of judgement dated 29-11-2017 alonwith a copy of order dated 11-10-2018, and consequent a compliance Notification of this Department vide No.SOIII(IND)5-22/2017 dated 22-10-2018 and a copy of District Account Officer Swat self explanatory letter No. DCA/Swat/PR-III/241 dated 29-10-2018 with the request to advice this Department as to whether the petitioner needs to be re-instated in service from the date of compulsory retirement i.e. 03-06-2015 or with immediate effect, please.

Yours faithfully,

02/01/19
Section Officer (Lit)

Encl: As above.

Annex A (42)

No. SOIII (IND)TE/5-22/2013/Bakht Munir

Appointment letter B.B. E.M

GOVERNMENT OF KHYBER PAKHTUNKHWA
INDUSTRIES, COMMERCE AND TECHNICAL EDUCATION DEPARTMENT

52

Dated Peshawar, the 26th July, 2013

Old Enquiry

1. Syed Kamran Shah(PCS SG BS-20)
   Special Secretary, Environment Department.

2. Mr. Shakeel Ahmad(BS-20)
   Director General, Technical Education Department.

Subject:- **DISCIPLANARY ACTION AGAINST ENGR: BAKHT MUNIR, EX-PRINCIPAL, GCT TIMERGARA AT DIR LOWER)**

Dear Sir,

I am directed to refer to the subject noted above and to state that the Competent Authority(Chief Minister) has been pleased to appoint you as Inquiry Committee to conduct formal inquiry under Khyber Pakhtunkhwa Government Servants(Efficiency and Discipline) Rules, 2011 against Engr: Bakht Munir Ex- Principal(BPS-19), Government College of Technology Timergara Dir(Lower) (presently working as Associate Professor, Govt. College of Technology Swat) in connection with involvment in an alleged embezzlement of government money & financial irregularities etc

2. I am further directed to enclose herewith copies of the Charge Sheet and Statement of Allegation duly signed by Competent Authority(Chief Minister) and served upon the accused officer. You are requested to initiate disciplinary proceedings against him under the provision of the Khyber Pakhtunkhwa, Government Servants(Efficiency and Discipline) Rules, 2011 and submit **report within stipulated period of thirty(30) days positively.**

Encl: as above.

Yours Faithfully.

(ANWAR-UL-HAQ)
DEPUTY SECRETARY-(Admn)/SO-III

Endst: No and date even.

Copy forwarded to:-

1 The DG, Technical Education and Manpower Training Peshawar with request to depute an officer well conversant with the case to assist the Inquiry committee and provide them all relevant record as required by the Inquiry Committee.
2 Engr: Bakht Munir Ex- Principal(BPS-19), Government College of Technology Timergara Dir(Lower) (presently working as Associate Professor, Govt. College of Technology Swat.) alongwith copy of the charge sheet /statement of allegation with the direction to appear before the Inquiry Committee on the date, time & place as and when fixed for the purpose of inquiry proceedings.
3 PS to Secretary IC & TE.
4 O/O file.

DEPUTY SECRETARY-(Admn)/SO-III

CHARGE SHEET

I, Pervez Khattak, Chief Minister, Khyber Pakhtunkhwa as Competent Authority, hereby charge you Engr. Bakht Munir, Ex – Principal, Govt. College of Technology, Timargara presently working as Associate Professor, Govt: College of Technology, Swat as follows:-

1. Being a Principal of Govt: College of Technology, Timaragara Dir (Lower) the accounts record maintained by you is miserably poor. The Govt: cash book has not been maintained for a period of 19 months (April, 2011 to October, 2012) despite that the complete record of accounts of regular budget as well as 2nd shift program remained in your custody for maintenance.

2. The purchase Committee, the Store Purchase Officer and the Storekeeper of the institute have shown their ignorance regarding all purchases made by you alone without observing the legal and codal formalities.

3. No stock entries have been made regarding the purchases made in your tenure.

4. Sanction order of the Directorate General Technical Education & Manpower Training, Khyber Pakhtunkhwa shown to the Enquiry Committee is fake as the sanctioned amount is beyond the powers of the Director General. The concerned Deputy Director (Budget & Accounts) has also confirmed his signatures on the sanctioned order as bogus.

5. The receipt books regarding the tuition and admission fees which you have collected from students during your tenure have not been maintained by you making it difficult to determine the actual amount of receipts.

6. Cash book of the regular budget (morning shift program) is blank since September, 2011 and no voucher is available for reference. Similarly the 2nd shift cashbook is also blank since April 2012.

7. You have failed to deposit in the concerned Bank Accounts and Government treasury, the receipts and other charges collected from the students in your tenure.

8. Vouchers against the drawls made from the 2nd shift program have not been produced before the Enquiry Committee during investigation.

9. You have obtained signatures of the regular and daily wage staff involved in 2nd shift program on blank proforma and thus charged more claim from the public exchequer against less-payment to the staff. Furthermore you have also affixed their bogus signatures on such proforma.

10. Due to the absence of relevant record in the cash book the payments made to most of the staff members of the 2nd Shift program for the month of October 2012 cannot be determined.

11. You have collected admission fee of Rs.130400/- (Rupees One Lac Thirty Thousand & Four Hundred only) and students fine charges of Rs.17000/- (Rupees Seventeen Thousand only) but the same have not been deposited in the concerned Bank Accounts and Government Treasury.

12. That in view of the above charges, the expenditures of Govt: funds for the years 2010 and 2011 which amount to a total of Rs. 1396561/- (Rupees Thirteen Lacs Ninty Six Thousand Five Hundred & Sixty One) (other than pays and allowances) is conjure. Similarly the Special Audit Report has calculated the receipts of Rs.13110000/- (Rupees One Crore Thirty One Lacs & Ten thousands only) from the 2nd shift and Rs.3839250/- (Rupees Thirty Eight Lacs, Thirty Nine Thousand, Two hundred & Fifty) from the morning shift program but correct and timely deposit of all these funds by you stands fictitious. The figures of the special report's 2nd shift and Morning Shift Private funds are based on enrolments as actual receipts are not available and the cash books are incomplete.

54

13. The expenditures worth millions of rupees out of Private/ Second shift funds are not supported by verified vouchers. All codal formalities have been ignored and hence declared doubtful and vulnerable to misappropriation.

14. The income from the sales of prospectus, fines and hostel is around Rs.350,000/- (Rupees Three Lacs & Fifty Thousand only) which has the same doubtful status as submitted in para-12 above .

By reason of the above, you appear to be guilty of misconduct / inefficiency under rule – 3 of the Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules ,2011 and have rendered yourself liable to all or any of the penalties specified in rule-4 of the rule ibid.

You are, therefore, required to submit your written defense within seven days of the receipt of this Charge Sheet to the Enquiry Officer /Enquiry Committee, as the case may be.

Your written defense if any, should reach the Enquiry Officer / Enquiry Committee within the specified period, failing which it shall be presumed that you have no defense to put in and in that case ex- parte action shall be taken against you.

Intimate whether you desire to be heard in person.

A statement of allegations is enclosed.

Pervez Khattak

(PERVEZ KHATTAK)
CHIEF MINISTER
COMPETENT AUTHORITY

Dated: 16th June, 2013

KHYBER PAKHTUNKHWA
TECHNICAL EDUCATION & VOCATIONAL
TRAINING AUTHORITY
Old Bara Road University Town, Peshawar

KHYBER PAKHTUNKHWA

91

No.KP-TEVTA/HR/2-163/ 4439 Dated 9 / 8 / 2018

To

1. The Principal,
   Govt. College of Technology,
   Mingora Swat.

2. Mr. Bakht Munir, Ex-Principal, Govt. College of Technology,
   Timergara c/o Principal, Govt. College of Technology,
   Mingora Swat.

Subject: - SPECIAL AUDIT

I am directed to refer to the subject noted above and to enclose herewith a copy of letter No.KP.TEVTA/HR-II/Enquiry4418(1-5) dated 07-08-2018 addressed to the Director General Audit, Khyber Pakhtunkhwa Peshawar for information please.

D.A./As above.

DEPUTY DIRECTOR(HR)

Prin conts

2nd Shift

Audit's Report			
S#	Period	Amount received	Enrolled students
1.	2010-11	Rs. 41,64,000/-	347
2.	2011-12	Rs. 41,58,000/-	336
3.	2012-13	Rs. 47,88,000/-	357
	Total	131,10,000/-	1040

The accused's claim		
Amount received	No. of enrolled students	No. of students who paid
Rs. 10,98,300/-	Not mentioned	93
Rs. 34,84,000/-	290 (22 non payees)	268
RS. 23,90,840/-	330 (150 non payees)	180
69,73,140/-	620 (172 non payees)	541

(xxxiv) Allegation No. 13 regarding the expenditure out of Private / 2nd Shift without verified vouchers is repetitive and general in nature. In the absence of properly maintained accounts / vouchers and in the face of deficient cash books / stock registers / relevant record, he could not substantiate genuineness of expenditure made, bonafides of funds utilized and conformity to prescribed codal / procedural formalities. In his reply to this allegation, the accused has failed to come up with any convincing and substantive defence with proper evidence. Both the special internal audit team and preliminary / fact finding inquiry committee termed the expenditure doubtful, irregular and thus potentially vulnerable to misappropriation. Findings of the inquiry proceedings too points to that direction given absence of evidence to the contrary on ground. Anyway, it has already been sufficiently discussed in foregoing paras.

Allegation #13

(xxxv) As regards Allegation No. 14, it brings up a total sum of the 350, 000, as income from sales of prospectus, fines and hostel being of doubtful status. The special internal audit party had confirmed 32 student as residents of hostel and reckoned a sum of Rs. 2,08,000/- charged from them @ Rs. 6500/- per student including Rs. 1500/- Security & Mess advance per year; thus a cumulative amount of Rs. 416000/- during 2011-12 and 2012-13 but without any record of expenditure made there from by the management. **Preliminary inquiry reports highlights Rs. 350,000/- as income from sales prospectus, fines and hostel;** however declaring status of the same as doubtful. On his part,

Allegation #14

ATTESTED

DISCIPLINARY ACTION

I, Pervez Khattak Chief Minister, Khyber Pakhtunkhwa as the Competent Authority am of the opinion that Eng: Bakht Munir, Principal BPS- 19,Govt: College of Technology , Timergara Dir (Lower) has rendered himself liable to be proceeded against as he committed the following acts / omissions within the meaning of Rule -3 of the Khyber Pakhtunkhwa, Government Servants (Efficiency & Discipline) Rules, 2011:-

STATEMENT OF ALLEGATIONS

1. Being a Principal of Govt: College of Technology, Timergara Dir (Lower) the accounts record maintained by him is miserably poor. The Govt cash book has not been maintained for a period of 19 months (April, 2011 to October, 2012) despite that complete record of accounts of regular budget as well as 2nd shift program remained in his custody for maintenance.

2. The purchase Committee, the Store Purchase Officer and Storekeeper of the Institute have shown their ignorance regarding all purchases made by him alone without observing the legal and codal formalities.

3. No stock entries have been made by him regarding the purchases made in his tenure.

4. Sanction order of the Directorate General, Technical Education & Manpower Training, Khyber Pakhtunkhwa shown by him to the Enquiry Committee is fake as the sanctioned amount is beyond the powers of the Director General .The concerned Deputy Director (Budget &Accounts) has also confirmed his signatures on the sanctioned order as bogus.

5. The receipt books regarding the tuition and admission fees which he has collected from students during his tenure has not been maintained by him making it difficult to determine the actual amount of receipts.

6. Cash book of the regular budget (morning shift program) is blank since September, 2011 and no voucher is available for reference. Similarly the 2nd shift cash book is also blank since April, 2012.

He has failed to deposit in the concerned Bank Accounts and Government Treasury, the receipts and other charges collected from the students in his tenure.

8. Vouchers against the drawls made from the 2nd Shift program have not been produced before the enquiry committee during investigation.

9. He has obtained signatures of the regular and daily wage staff involved in 2nd shift program on blank proforma and thus charged more claim from the public exchequer against less-payment to the staff .Furthermore, he has also affixed their bogus signatures on such proforma.

10. Due to the absence of relevant record in the cash book the payments made to most of the staff members of the 2nd Shift program for the month of October 2012 cannot be determined.

11. He has collected admission fee of Rs.130400/-(Rupees One Lac Thirty Thousand & Four Hundred only) and as students fine charges of Rs. 17000/- (Rupees Seventeen Thousand only) but the same have not been deposited in the concerned Bank Accounts and Government Treasury.

Inquiry Report

(انکوائری رپورٹ)

57

(20-50 Pages)

EPORT OF FINDINGS OF THE INQUIRY

Old Enquiry Report

DISCIPLINARY PROCEEDING AGAINST ENGINEER BAKHT MUNIR, EX- PRINCIPAL, GOVERNMENT COLLEGE OF TECHNOLOGY, IMERGARA AT DIR LOWER UNDER THE KPK GOVT. SERVANTS (EFFICIENCY & DISCIPLINE) RULES, 2011.

ATTESTED

P-21 P-21 58

DISCIPLINARY PROCEEDING AGAINST ENGINER BAKHT MUNIR, EX-PRINCIPAL, GOVERNMENT COLLEGE OF TECHNOLOGY, TIMERGARA AT DIR LOWER.

Through the Industries, Commerce & Technical Education Department, Government of Khyber Pakhtunkhwa letter No.SO-III (IND) TE/5-22/2013/ Bakht Munir dated 26.7.2013 a two member Committee, comprising Syed Kamran Shah, Special Secretary (BS-20) Environment Department, Government of Khyber Pakhtunkhwa and Mr. Shakeel Ahmad, Director General (BS-20), Technical Education, Khyber Pakhtunkhwa, was constituted for disciplinary proceedings against Engineer Bakht Munir, Ex-Principal (BS-19) Government College of Technology, Timergara, Lower Dir under the Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011 **(Annex-A)**.

According to the Charge Sheet/Statement of Allegations, the accused Engineer Bakht Munir has been charged as under **(Annex-B)**:

1) Being Principal of Govt: College of Technology, Timargara Dir (Lower) the accounts record maintained by you is miserably poor. The Govt: cash book has not been maintained for a period of (19) months (April, 2011 to October, 2012) despite that the complete record of accounts of regular budget as well as 2nd shift program remained in your custody for maintenance.

2) The purchase Committee, the Store Purchase Officer and the Storekeeper of the institute have shown their ignorance regarding all purchases made by you without observing the legal and codal formalities.

3) No stock entries have been made regarding the purchases made in your tenure.

4) Sanction order of the Directorate General Technical Education & Manpower Training, Khyber Pakhtunkhwa shown to the Enquiry Committee is fake as the sanctioned amount is beyond the powers of the Director General. The concerned Deputy Director (Budget & Accounts) has also confirmed his signatures on the sanctioned order as bogus.

5) The receipt books regarding the tuition and admission fees which you have collected from students during your tenure have not been maintained by you making it difficult to determine the actual amount of receipts.

6) Cash book of the regular budget (morning shift program) is blank since September, 2011 and no voucher is available for reference. Similarly the 2nd Shift cashbook is also blank since April 2012.

7) You have failed to deposit in the concerned Bank Accounts and Government Treasury, the receipts and other charges collected from the students in your tenure.

8) Vouchers against the drawls made from the 2nd Shift program have not been produced before the Enquiry Committee during investigation.

9) You have obtained signatures of the regular and daily wage staff involved in 2nd shift programme on blank proforma and thus charged more claim from the public exchequer against less payment to the staff. Furthermore you have also affixed their bogus signatures on such proforma.

10) Due to the absence of relevant record in the cash book the payments made to most of the staff members of the 2nd Shift Program for the month of October 2012 cannot be determined.

P.22

59

11) You have collected admission fee of Rs. 130,400/- (Rupees One Lac Thirty Thousand & Four Hundred only) and students fine charges of Rs. 17,000/- (Rupees Seventeen Thousand only) but the same have not been deposited in the concerned Bank Account and Government Treasury.

12) That in view of the above charges, the expenditure of Govt. funds for the year 2010 and 2011 which amount to a total of Rs. 13,96,561/- (Rupees Thirteen Lacs Ninety Six thousand Five Hundred & Sixty one only) (other than pays and allowances) is conjure. Similarly the Special Audit Repot has calculated the receipts of Rs. 1,31,10,000/- (Rupees One crore, Thirty one Lacs & Ten Thousand only) from the 2nd shift and Rs. 38,39,250/-(Rupees Thirty Eight Lacs, Thirty Nine Thousand, Two hundred & Fifty only) from the morning shift program but correct and timely deposit of all these funds by you stands fictitious. The figures of the special reports 2nd shift and Morning Shift Private funds are based on enrolments as actual receipts are not available and the cash books are incomplete.

13) The expenditures worth millions of rupees out of Private/Second Shift funds are not supported by verified vouchers. All codal formalities have been ignored and hence declared doubtful and vulnerable to misappropriation.

14) The income from the sales of prospectus, fines and hostel is around Rs. 350,000/- (Rupees Three Lacs & Fifty Thousand only) which has the same doubtful status as submitted in para-12 above.

3. In view of non issuance of any formal notification, Industries, Commerce & Technical Education Department was asked, inter alia, to formally notify the Inquiry Committee besides designating a departmental representative **(Annex-C)**. As no departmental representative came up on 7.8.2013 or for the inquiry proceedings on 13.8.2013 despite specific instructions contained in the Chairman Inquiry Committee's above referred letter dated 02.08.2013, Secretary IC&TE was again urged through the letter dated 15.08.2013 to do the needful **(Annex-D)**. Moreover, he was further requested to get the time period extended with the approval of the Competent Authority as two-third span of the prescribed period of thirty days had already passed due to inaction on the part of the Administrative department/departmental representative.

4. Thereupon, formal orders as to the Constitution of the Inquiry Committee were issued vide the Industries, Commerce & Technical Education Department, Government of Khyber Pakhtunkhwa Office Order No. SO-III (IND) TE/4-28/2013-14135 dated 15.8.2013 **(Annex-E)**. Ultimately, Engineer Mughal Baz Khan, Deputy Director (P&D) at Directorate General of Technical Education Manpower Training, Khyber Pakhtunkhwa was nominated as the departmental representative for the subject inquiry. However, no action was taken on the request for further extension in the time frame assigned to the Inquiry Committee for completion of its task.

ATTESTED

5. Meanwhile the other member of the Inquiry Committee, Mr. Shakeel Ahmad, Director General (BS-20) Technical Education requested the administrative department for

P.23 1-60

nomination of somebody else as member of the Inquiry Committee because he being head of attached department had ordered Special Audit and then initial fact finding probe against the accused officer **(Annex-F)**. His was a principled stand; however, the administrative department vide its letter No. SO-III (IND) TE/5-22/2013/ Bakht Munir /14785 dated 20.08.2013 regretted to make any change at this stage **(Annex-G)**. For ensuring fair play, Mr. Shakeel Ahmad, Director General, Technical Education though maintained his formal association as member of the Inquiry Proceedings by affixing his signature to its report of findings, he practically remained away from the Inquiry Proceedings with a view to keeping the process unbiased. The member's intent and spirit is appreciated.

BACKGROUNDS

6. The accused Engineer Bakht Munir served as Principal Government College of Technology, Timergara, Dir Lower from February 2011 to October, 2012. Prima facie during his incumbency, his financial management and handling of accounts etc. remained irregular, unsatisfactory and violative of rules/instructions etc. As a result of the complaints by the regular staff as well as contract employees of Government College of Technology, Timergara a Special internal Audit of the accounts was ordered. Meanwhile, the accused had been posted out. However, in view of adverse/unfavourable findings of the Internal Audit Party, initial fact finding inquiry was initiated. The preliminary probe confirmed financial mismanagement, irregular transactions, breach of integrity and violations of rules/instructions/codal formalities on the part of the accused officer. Hence initiation of instant disciplinary proceedings against him under the Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011 with a tag of fourteen allegations/charges brought up against the accused.

7. During the course of inquiry proceedings, besides the accused officer, the following officers/officials of the Directorate General of Technical Education & Manpower Training and Government College of Technology, Timergara (Dir Lower) were interviewed/questioned and their statements recorded:-

1) Mr. Muhammad Mustafa, Principal Government College of Technology Timergara (Dir Lower), who replaced the accused officer as principal w.e.f. 31.10.2012 (AN) **(Annex-H)**.

2) Mr. Hidayatullah (ex-Deputy Director (P&D), Directorate General of Technical Education), now serving as Secretary Khyber Pakhtunkhwa Board of Technical Education **(Annex-I)**.

3) Member of the Audit Party comprising Munir Gul, Deputy Director (Admn) Directorate General Technical Education Khyber Pakhtunkhwa, Engineer Amir Zeb, Assistant Professor GCT Mingora, Swat, Bacha Rehman Superintendent, GCT Mingora (Swat) and Muhammad Fayaz Sernior Clerk (Audit), Director General, Technical Education**(Annex-J)**.

ATTES

4) Haider Ali, Assistant Professor Islamiat GCT, Timergara (Lower Dir) (then assigned with responsibility as officer Incharge Admission also) **(Annex-K)**.

5) Rehmat Islam, Assistant Professor (Mathematics), GCT, Timergara (Dir Lower) (performed responsibility as SPO with the accused at GCT, Timergara from February to June 2011) **(Annex-L)**.

6) Karimullah, Lecturer Electrical Department at GCT Timergara (Dir Lower) (Also served and Store Purchasing officer) **(Annex-M)**.

7) Mukhtiar Ahmad, Assistant Professor (Economics), GCT Timergara (Dir Lower) (also worked as Incharge Transport at GCT Timergara) **(Annex-N)**.

8) Engineer Badshah Zeb, Lecturer GTC, Timbergar (Dir Lower) (Also served as Hostel Incharge **(Annex-O)**.

9) Muhammad Laeeq, Senior Clerk, at GCT, Timergara (Dir Lower) **(Annex-P)**.

10) Muhammad Israr, Head Clerk at GCT, Timergara (Dir Lower) **(Annex-Q)**.

11) Rafiullah, Junior Clerk at GCT, Timergara (Dir Lower) **(Annex-R)**.

12) Muhammad Tariq, Store Keeper at GCT, Timbergar (Dir Lower) **(Annex-S)**

13) Ziarat Gul, Shop Assistant-cum-Clerk at GCT, Timergara (Dir Lower) **(Annex-T)**.

14) The accused Enginer Bakht Munir (then Principal GCT Timergara, Dir Lower), presently serving as Associat Professor (Mech) (BS-19), Government College of Technology, Mingora, Swat **(Annex-U)**.

FACTS

8. Examination/Statements of the accused officer as well as other officers/officials concerned and perusal of he relevant record have brought out the following facts :-

i. The accused, Engr. Bakht Munir, Associate Professor (Mech.) (BPS-19) was posted as Principal, Govt. College of Technology, Timergara (Dir Lower) vide the Industries, Commerce & Technical Education Department Govt. of Khyber Pakhtunkhwa Notification No. SOIII(IND)TE/4-25/2010 dated 17-01-2011 **(Annex-V)**.

ii. He served as Principal GCT, Timergara w.e.f. 01-02-2011 to 31-10-2012. It was his second stint against that position.

iii. On the instruction of the then Minister for Technical Education & Manpower Training, a special internal audit of all accounts (i.e. Regular Fund, 2nd Shift and other procurements) pertaining to Financial Year 2010-11 and Financial year 2011-12 of certain Technical Education Institutions including GCT, Timergara was ordered vide the Directorate General Technical Education & Manpower Training Khyber Pakhtunhwa Office Order No. DGTE&MT/Audit/5890(1-6) dated 22/10/212 **(Annex-W)**.

iv. Accordingly, Committee headed by Mr. Munir Gul, Deputy Director (Admn), DG TE&MT and comprising Engr. Amir Zeb, Assistant Professor, Govt. College of

Technology, Mingora (Swat), Bacha Rehman, Supdt. Govt. College of Technology, Mingora (Swat) and Mr. Fayaz , Senior Clerk (Audit), Dte. General TE&MT, KPK, carried out special internal audit of Government College of Technology, Timergara (Dir Lower) for financial year 2010-11, 2011-12 and 2012-13 on 23-10-2012. Out of the said audit period, financial transactions made during 1st. February 2011 to 30th October 2012 pertained to the tenure of the Accused, Engr. Bakht Munir as Principal **(Annex-X)**.

v. He was posted out from the post of Principal Govt. College of Technology, Timergara vide the Industries, Commerce, Mineral & Technical Education Department Govt. of Khyber Pakhtunkhwa Notification No. SOIII (IND)TE/4-25/2012 dated 18-10-2012 and handed over the charge on 31-10-2012 (AN) accordingly **(Annex-Y)**.

vi. He took over charge as Associate Professor (Mech.) at Govt. College of Technology, Saidu Sharif on 01-11-2012 (F.N)

vii. After his transfer, his successor, Mr. Muhammad Mustafa as new Principal, GCT, Timergara through his letter No. GCT/TMG/PF/7098 dated 12/11/2012 addressed to the Director General Technical Education and Manpower Training, KPK complained about, inter alia, non handing over of relevant record to him relating to Govt. Regular Accounts, Student Funds, Hostel Fund and 2nd Shift Programme besides non obtaining clearance certificate by the accused officer **(Annex-Z)**.

viii. Besides, through his letter No. GCT/TMG/STAFF/8014 dated 17/11/2012, the new (Successor) Principal, GCT Timergara (Dir Lower) also forwarded a joint application of sixteen contract employees of the college, hired by the accused during his incumbency, demanding their salaries of morning as well as 2nd Shift for October, 2012 **(Annex-AA)**.

ix. Moreover, a joint application dated 10-12-2012 was also addressed to Director General, Technical Education & Manpower Training, KPK by sixteen teaching / clerical / ministerial staff of GCT, Timergara against corruption , financial, mal-practices and administrative irregularities by the accused Engr. Bakht Munir during his tenure as Principal **(Annex-BB)**.

x. Principal Govt. College of Technology, Mingora (Swat) through his letter No. GCT/MNG/Admn/3303 dated 19/11/2012 addressed to Director General, TE&MP , KPK, sought advice that after reporting on duty on 7th November, 2012 dated GCT, Mingora replacing Engr. Muhammad Mustafa, Associate Professor, the accused Engr. Bakht Munir was unwilling to perform duty restricted to teaching only instead of Head of Department. The Principal further intimated that on the other hand Minister Technical Education & Manpower (Nawabzada Mahmood Zeb) had telephonically instructed him not to involve the accused in any administrative duty and keep him restricted to teaching work **(Annex-CC)**.

xi. The new Principal, who had replaced the accused Engr. Bakht Munir at GCT, Timergara (Dir Lower), through the Office Order No. GCT/TMG/O.O./8049 dated 30/11/2012 brought it on record that relevant account documents including cheque books, cash books, ledgers and Main stock Register etc. were not available as the same had been taken over by the special internal audit party for examination. Certain officers including Mr. Haider Ali, Assistant Professor Mr. Rehmat Islam, Asstt. Professor, Mr. Mukhtiar Ahmad, Lecturer and Mr. Badshah Zeb, lecturer were named as witnesses thereto. It was further reported that in the absence of the relevant record, fresh record had had to be started in consultation with and telephonic permission of the Dte. Gen. TE&MP, KPK **(Annex-DD)**.

xii. DG TE&MT, KPK, through the Office Order No. DGTE&MT/Estt-11(A-03TTB/Vol:ii/6912 (1-7) dated 20/12/2012 constituted an inquiry committee of the following officers for probing the complaint submitted by the Principal Govt. College of Technology, Timergara (Dir Lower) against the alleged irregularities and financial embezzlement by the accused during his tenure as the Principal

P.26

63

GCT Timergara and the complaint submitted by the Principal Govt. College of Technology , Mingora (Swat) regarding the accused officer's refusal to share the teaching load **(Annex-EE)**.

a. Prof. Shah Fayaz Khan,
Principal, GCMS, Kohat.

b. Engr. Munib Ullah Khattak,
Principal, GATTC, Hayatabad (Peshawar)

c. Engr. Mughal Baz Khan,
Dy. Dir. (P&D) Dte. Gen. TE&MT, KPK, Peshawar.

xiii. Accordingly, the fact finding inquiry committee started the probe on 22/12/2012 and having completed the assigned task submitted its report of findings, confirming financial irregularities, mismanagement and corrupt practices by the accused **(Annex-FF)**.

xiv. Based on the findings of the said fact finding probe, charge- sheet / statement of allegations were framed and instant disciplinary proceedings under the KPK Govt. Servants (E&D) Rules 2011 have been ordered with the approval of the competent authority (Chief Minister KPK) against the accused Engr. Bakht Munir, the then Principal GCT, Timergara (Dir Lower) **(Annex-A)**.

FINDINGS

9. In the light of the interviews/hearing of the accused officer as well as the officers/officials concerned of the Directorate General of Technical Education & Manpower Training, Khyber Pakhtunkhwa and Govt. College of Technology, Timergara (Dir Lower), perusal of their statements, and examination of the relevant record, the following findings have come out :-

(i) The accused officer, Engineer Bakht Munir, holding domicile of Dir District, had originally been inducted in Govt. service on adhoc basis as Instructor (Mechanical) (BS-17) vide the Education Department, Govt. of NWFP Notification No. SO(TE)/2-35/87 dated 29-12-1987 **(Annex-GG)**. However, later-on his services were regularized through Notification No. SO(TE)/2-1/79 dated 04-09-1988 **(Annex-HH)**.

(ii) His service profile, since his induction till initiation of the instant disciplinary proceedings, has been as under **(Annex-II)**:-

Sr.	The officer remained posted at:	Tenure	Designation
01.	Govt: Polytechnic Institute, Haripur	04.01.1988 to 06.02.1988	Instructor BS-17
02.	Govt: Polytechnic Institute, Swat	15.02.1988 to 20.09.1989	Instructor BS-17
03.	Govt: Vocational Institute, Chakdara	21.09.1989 to 30.05.1993	Instructor BS-17
04.	Govt: Vocational Institute, Kalaya	31.05.1993 to 07.03.1995	Principal BS-18 and DDO

ATTES

P.27 64

05.	Govt: Vocational Institute, Chakdara	08.03.1995 to 14.09.2000	Principal BS-18 and DDO
06.	Govt: Polytechnic Institute, Swat	15.09.2000 to 28.08.2006	Assistant Professor BS-19
07.	Govt: Polytechnic Institute, Buner	01.09.2006 to 31.03.2008	Principal BS-18 and DDO
08.	Govt: College of Technology, Timergara	01.04.2008 to 31.01.2010	Principal BS-19 and DDO
09.	Govt: College of Technology, Bannu	01.02.2010 to 31.01.2011	Associate Professor BS-19
10.	Govt: College of Technology, Timergara	01.02.2011 to 30.10.2012	Principal BS-19 and DDO
11.	Govt: College of Technology, Swat	06.11.2012 to date	Associate Professor BS-19

(iii) It was his second tenure as Principal, Govt. College of Technology, Timergara (Dir Lower), spanning over period from 01-02-2011 to 30-10-2012, during which his alleged corruption, mal-practices and financial irregularities first attracted a special internal audit, then a fact finding probe and finally the instant disciplinary proceedings under the KPK Govt. Servants (E&D) Rules 2011.

(iv) Previously too he was posted as Principal Govt. College Timergara (Dir Lower) and he held that position from 12-04-2008 to 31-01-2010 **(Annex-JJ)**. But none of the charges brought up against him pertains to his previous incumbency of that post.

(v) He was reported to be in good books of the then Provincial Minister for Technical Education & Manpower Training. His posting on the position of Principal, GCT, Timergara (Dir Lower) second time after less than a year of his transfer from there manifestly testified to the accused officer's close relationship with the political boss.

(vi) Seemingly, the intimate affinity with the Minister somehow turned soured later on. Special internal audit of the accused officer's incumbency as Principal GCT, Timergara (Dir Lower) for the period 2010-11 to 2011-12 was also ordered on the instructions of the then Minister Technical Education & Manpower Training as clearly mentioned in the said order dated 22-12-2012 **(Annex-W)**.

(vii) The four member special internal audit committee carried out the assigned task, categorizing the income/expenditure of the institution into Regular Budget for the year 2010-11 & 2011-12, Second Shift Programme, Morning shift / Private Fund, Prospectus, Hostel , Store and Miscellaneous.

ATTESTED

(viii) The Special Internal Audit Party made the following findings / observations in its report **(Annex-x)**:-

Regular Budget 2010-11 & 2011-12

- The expenditure made without codal formalities e.g. obtaining sanctions from the competent authority, calling quotation / tender etc.
- The expenditures were irregular and needed proper justification.

b) 2nd Shift Programme

- From a total of 1040 students enrolled in 2nd shift during 2010-11, 2011-12 and 2012-13, a total amount of Rs. 1,31,10,000/- was collected.
- Expenditure done on hiring of teaching staff etc. but no proper record is available to verify.
- The audit party viewed the expenditure done as irregular and not as per the policy framed for 2nd shift programme.
- Justification of the principal needed.

c) Morning Shift / Private Fund

- During 2010-11 to 2012-13 from 1569 students, admitted in Morning Shift, a cumulative sum of Rs. 38,39,250/- was collected under Private Fund.
- Cash book not maintained.
- Vouchers not available.
- Sanction of the competent authority not available.
- The audit party viewed the expenditure irregular, needing justification.
- For payment of utility bills, amounts were reportedly drawn from both Morning Shift and 2nd Shift accounts but duplications could be traced if cash books accounts of both the Shifts had been maintained.

d) Prospectus

Reportedly @ Rs. 200/- per prospectus, 500 prospectus were sold during session 2011-12 and 550 prospectus during 2012-13. Thus a total amount of Rs. 2,10,000 was generated, against which only a sum of 100,000/- was deposited in the relevant account on 01-06-2012. Thus outstanding amount of Rs. 110,000/-

ATTESTED

e) Hostel

- 32 students were residing in the hostel of GCT, Timergara who were charged @ Rs. 6500/- per student per year, including Rs. 1500/- as security & Menu allowance. Hence estimated generation of Rs. 4,16,000/- for two sessions i.e. 2011-12 and 2012-13.
- No record available to verify the expenditure done.
- Needs justification by the Principal

f) *Store*

- *As reported by the Store Keeper, the keys of the store were kept by the Principal in his custody.*
- *Missing of items like ceiling fans, tents, quilts etc. reported.*
- *Physical verification required.*

g) *Miscellaneous*

- *Certain contract employees complained of performing duties in both Moring and 2nd Shift programme but paid for one shift only, though salaries for the two shifts drawn by the Principal. Hence suspicion of double drawn.*
- *Students of Moring shift and 2nd shift were seated in the same class, spoiling the quality of education and violating the policy of 2nd shift.*
- *2nd shift revenue not divided in to 60% and 40% as advised by the DGTE&MT.*
- *Govt. challans of admission and Tuition fee not shown to verify deposit of the amounts to Govt. Treasury.*
- *Over age fee and fine charged from the students but no record available.*

(ix) The Internal Audit's observations as to the financial irregularities etc were communicated to the accused officer vide the DG, DTE&MT letter No. DGTE&MT/Audit/6196(1-6) dated 08-11-2012 for his reply within three days positively **(Annex-KK)**. In response the accused through his letter dated 15-11-2012, addressed to DG, DTE&MT asked for provision of all auditable record for making para-wise replies **(Annex-LL)**.

(x) Again through the DG, TE&MT, KPK letter No. DGTE&MT/Audit/A-13/6434(1-7) dated 23-11-2012, the accused officer was directed to submit his requisite para wise replies alongwith documentary proof within three days otherwise disciplinary proceeding should be initiated **(Annex-MM)**.

(xi) Meanwhile, through the DG, TE&MT, KPK letter No. DGTE&MT Audit/A-13/6449 (1-2) dated 26-11-2012, Principal Govt. College of Technology, Timergara (Dir Lower) was directed to depute a responsible officer/ official for taking back the relevant record, taken into custody by the Special Internal Audit Party for audit purpose **(Annex-NN)**.

ATTESTED

(xii) Accordingly, the said record was handed over by Mr. Muhammad Fayaz, Sr. Clerk, DGTE&MT to Mr. Muhammad Israr, Assistant, GCT, Timergara (Dir Lower), duly verified by Mr. Munir Gul, Deputy Director, DGTE&MT, KPK on 26-11-2012 **(Annex-OO)**.

P.30

67

(xiii) The accused officer, through his letter No. 01 dated 01-12-2012, addressed to Director Technical Education & Manpower Training, KPK, submitted his para-wise replies to the audit paras **(Annex-PP)**. However, prima facie, he could not cogently and convincingly explain / justify irregularities in maintenance of accounts, retention of public money, legitimacy of expenditure, non-availability of requisite vouchers/ receipts/record, proof of procurement made through proper codal formalities, and delayed deposit of Govt. dues / public money etc. Hence, constitution of a fact finding inquiry through the DG, TE&MT, KPK order dated 20-12-2012 **(Annex-EE)**.

(xiv) The fact finding inquiry committee comprising Prof. Shah Fayyaz Khan (Principal, Govt. College of Management Sciences, Kohat), Engineer, Munibullah Khattak (Principal GTTC, Hayatabad, Peshawar) and Engineer Mughal Baz Khan (Deputy Director, P&D DG TE&MT) visited the Govt. College of Technology, Timergara (Dir Lower) and started probe on 22-12-2012. They questioned the accused officer, incumbent Principal and almost all the staff member and examined whatever record was available, including that returned by the Special Internal Audit, reportedly in the presence of all. The report of the fact finding contained sufficient incriminating material and contents against the accused officer **(Annex-FF)**. According to para 2 of the said report, all the staff members also submitted an undertaking (Annexed) to the committee that their signatures on the detailed Urdu complaint submitted to the DG alongwith many other authorities of the Govt. and Chief Justice Peshawar High Court were genuine.

(xv) The following remarks / observations of the fact finding inquiry committee recorded under different heads in the report would be pertinent to mention to have a meaningfully effective grasp/ understanding of the state of affairs and working etc during the incumbency of the accused officer **(Annex-FF)**.

ATTESTED

(1) Govt. Funds

- *The record maintenance was miserably poor.*
- *The Govt. Cash Book had not been maintained for a period of 19 months (April 2011 to Oct. 2012)*
- *The record was taken by the accused in his custody.*
- *Indirect checking from expenditure statements, Abstract contingent (AC) Bills and other files was tried but the record was in haphazard position.*

- *Since receipt books were not available, so the deposit of Tuition and Admission fees in Govt. Treasury could not be ensured.*
- *Neither documents like Tender, Comparative Statement, requirement list and purchase committee/SPO's report and stock entries could be found in record nor payment made was traceable.*
- *Million worth expenditure/receipts could not be checked or verified due to non-maintenance of books and non-availability of record and the expenditure /receipts stands doubtful.*

(2). *Private Funds (Morning / 2nd Shift & Hostel)*

(A. RECORD)

- *Record and book keeping was even worse here.*
- *The Morning Shift Cash Book was maintained only from Feb. 2011 to August 2011. It was blank for last fifteen months and vouchers were also not available for fifteen months.*
- *Similarly, the 2nd Shift Fund Cash Book was updated from Feb. 2011 to March 2012 and was blank for seven months.*
- *Non maintenance of cash book is a serious irregularity and makes all the receipts and expenditure during the period vulnerable to mis appropriation.*
- *The utilization of Hostel Fund was no different than that of the Private Funds and the record was improper.*

(B. STAFF GRIEVANCES AND COMPLAINTS)

- *The top to bottom staff (Regular and local contract) was full of grievances (against the accused) including obtaining their signatures on blank proforma for 2nd Shift remuneration and contract employee pay for making less payment and recording more.*

(C. ADMINISTRATIVE FINES)

- *Computer generated and hand written receipts as well as printed receipts of student admission were produced by the staff, claiming that the amount realized had not been credited to the relevant accounts. However, the counter folios or office copies could not be traced in the available record. So the amounts in question remained suspicious.*
- *The fine received from students could only be taken into account if valid proof of its deposit is proved.*

ATTESTED

3) *CONCLUDING REMARKS*

- *The enquiry committee feels that the college has been handled like no man's land.*
- *Revenue generated from Morning Shift for same span has definitely been collected from the students but correct and timely deposit of all these funds by the college authorities stands fictitious.*

P.32, 229 69

- *"The figures of the special report, 2nd Shift and Morning shift, Private Funds are based on enrolments as actual receipts are not available and the cash books are incomplete. So the committee has to rely on same data."*
- *"Further millions worth expenditures out of Private Second Shift Funds are not supported by verified vouchers and all other codal formalities have been ignored so, declared doubtful and vulnerable to mis- appropriation."*

(xvi) During the tenure of the accused officer as Principal Govt: College of Technology, Timergara (Dir Lower), spanning from 01.02.2011 to 30.10.2012 (21 months in all), last five months of financial year 2010-11, a whole financial year of 2011-12 and first 4 months of financial year 2012-13 were covered. As such from the regular budget allocated for the institution, the following quantum of funds under head of Operating Expenses etc were available to him which were claimed to have been utilized as indicated hereunder respectively (the budgetary allocations for year 2010-11, 2011-12 & 2012-13 can be seen at **(Annex-QQ)**.

S.No	Period of Financial Year	Budget allocated/available (Rs)	Expenditure made (Rs)	Balance (Rs)
1.	(1.2.2010 to 30.6.2011) FY 2010-11	901376/-	835360/-	66016/-
2.	(1.7.2011 to 30.6.2012) FY 2011-12	727,000/-	725697/-	1303/-
3.	(1.7.2012 to 30.10.2012) FY 2012-13	15,42,600/-	87659/-	14,54,941/-

(xvii) According to the internal audit party the expenditures so made were irregular and need proper justification by the accused officer because the requisite sanctions from the competent authority, quotations, tender, demand lists, stock entries were not available, cash book not maintained and purchase committee not constituted.

(xviii) In view of the incomplete/deficient/record, the internal audit party has calculated the amounts of revenue/income etc generated from the students of morning / regular shift and second shift, on the basis of the respective enrolments, which came to Rs. 3839250/- & Rs. 13110000/- respectively. Respective details as to number of such students and the amount received their from were calculated to be as under:-

ATTESTED

P.33 70

(a) Morning shift

S. No	Session	Year	No of students	Fee Rate	Total amount
1.	2010-11	1st	199	3630	722370/-
		2nd	154	1800	277200/-
		3rd	160	1800	288000/-
2.	2011-12	1st	188	3630	682440/-
		2nd	199	1800	358200/-
		3rd	154	1800	277200/-
3.	2012-13	1st	148	3630	537240/-
		2nd	188	1800	338400/-
		3rd	199	1800	358200/-
	Total				3839250/-

(b) 2nd shift programme

S.No	Session	Year	No of students	Fee Rate	Total amount
1.	2010-11	1st	105	12000	1260000/-
		2nd	105	12000	1260000/-
		3rd	137	12000	1644000/-
2.	2011-12	1st	126	13000	1638000/-
		2nd	105	12000	1260000/-
		3rd	105	12000	1260000/-
3.	2012-13	1st	126	15000	1890000/-
		2nd	126	13000	1638000/-
		3rd	105	12000	1260000/-
	Total				13110000/-

There may have been variation in the number of the students and amount of money received from them because drop-outs and the defaulters who failed to deposit the prescribed fee / charges etc seem to have not been taken into account.

ATTESTE

(xix) Similarly the internal audit party reckoned the cumulative amount receivable from 32 hostel in-mates (students) @ Rs. 6500/- per student including security as well as mess advance for the session 2011-12 & 2012-13 to be Rs. 416000/-. Whereas according to the accused, the total amount received on that account was Rs. 122000/-. Likewise the internal audit estimated the proceeds from the sale of 500 prospectus

during session 2011-12 and 550 prospectus during session 2012-13 @ Rs. 200/- per prospectus to be cumulatively of Rs. 2,10,000/-. The accused officer in his statement has highlighted the same amount (further details in this regard can be perused in the internal audit report available at **Annex-X** and the joint statement of the members of the said audit party available at **Annex-J** respectively.

(xx) The accused officer being the head of institution and drawing & disbursing officer concerned was supposed to ensure maintenance and updation of accounts/ accounts books properly and on regular footing. However, Internal Audit Party's report and findings of the preliminary inquiry highlight a very pathetic picture of accounts and manifest failure on the part of the accused officer, who remained the Principal of Govt: College of Technology, Timergara (Lower Dir) from 01.02.2011 to 30.10.2012 (21 months), According to the General Financial Rules he was required to ensure regular maintenance of accounts and periodical inspection/ checking / verification of all accounts books/registers, which he miserably failed to do. Both the cash books i.e, cash book of regular budget/funds and 2nd shift cash books, were not maintained regularly. The regular funds (Morning Shift) cash book was not maintained from 1st April 2011 to 30th October, 2012 (for 19 months out of 21 months tenure). While the cash book of the 2nd shift was also not maintained till, according to the accused officer's own admission in his written reply to Allegation No. 1 **(Annex-U)**, September, 2012 when he had made the entries in the register but could do so for the period upto March, 2012 only. Both the cash books were inspected / checked during inquiry proceedings and found deficient. In his statement he tried to pass the responsibility on to Mr. Muhammad Israr (Head Clerk) and Mr. Muhammad Laeeq (Senior Clerk), attributing the omission / failure to keep accounts and maintain cash book to them despite repeated instructions. However, the accused officer could not produce any tangible evidence nor could cogently convince that why he had not taken any disciplinary action against the officials if they had not been maintaining accounts / cash books properly. Both the officials, blamed by him, denied the claim of the accused in their statements, which got support from verbal as well as written statements of other staff members. According to them all record, cash books, receipt books and even cheque books had been taken into personal custody by the accused officer. Mr. Laeeq, Senior Clerk, stated that though on paper

during session 2011-12 and 550 prospectus during session 2012-13 @ Rs. 200/- per prospectus to be cumulatively of Rs. 2,10,000/-. The accused officer in his statement has highlighted the same amount (further details in this regard can be perused in the internal audit report available at **Annex-X** and the joint statement of the members of the said audit party available at **Annex-J** respectively.

(xx) The accused officer being the head of institution and drawing & disbursing officer concerned was supposed to ensure maintenance and updation of accounts/ accounts books properly and on regular footing. However, Internal Audit Party's report and findings of the preliminary inquiry highlight a very pathetic picture of accounts and manifest failure on the part of the accused officer, who remained the Principal of Govt: College of Technology, Timergara (Lower Dir) from 01.02.2011 to 30.10.2012 (21 months), According to the General Financial Rules he was required to ensure regular maintenance of accounts and periodical inspection/ checking / verification of all accounts books/registers, which he miserably failed to do. Both the cash books i.e, cash book of regular budget/funds and 2nd shift cash books, were not maintained regularly. The regular funds (Morning Shift) cash book was not maintained from 1st April 2011 to 30th October, 2012 (for 19 months out of 21 months tenure). While the cash book of the 2nd shift was also not maintained till, according to the accused officer's own admission in his written reply to Allegation No. 1 **(Annex-U)**, September, 2012 when he had made the entries in the register but could do so for the period upto March, 2012 only. Both the cash books were inspected / checked during inquiry proceedings and found deficient. In his statement he tried to pass the responsibility on to Mr. Muhammad Israr (Head Clerk) and Mr. Muhammad Laeeq (Senior Clerk), attributing the omission / failure to keep accounts and maintain cash book to them despite repeated instructions. However, the accused officer could not produce any tangible evidence nor could cogently convince that why he had not taken any disciplinary action against the officials if they had not been maintaining accounts / cash books properly. Both the officials, blamed by him, denied the claim of the accused in their statements, which got support from verbal as well as written statements of other staff members. According to them all record, cash books, receipt books and even cheque books had been taken into personal custody by the accused officer. Mr. Laeeq, Senior Clerk, stated that though on paper

P.38 75

was / is up to Rs. 75000/-, whereas the said sanction order being for Rs. 100150/- was beyond his financial powers.

(xxiv) The accused in his written statement in reply to Allegations No.4 has held Mr. Muhammad Israr, Head Clerk dealing with Govt funds, responsible for the fake sanction order. However verbal as well as specific written testimony of Mr. Muhammad Israr (Head Clerk), **(Annex-Q)**. Mr. Rafiullah (Junior Clerk) **(Annex-R)** and Mr. Ziarat Gul (Shop Assistant) who used to deal with District Accounts Office Lower Dir **(Annex-T)** have clearly established that the said fake Sanction Order was prepared on the instructions of the accused officer, when a A/C Bill of Govt College of Technology had been returned by the District Accounts Officer Lower Dir, by Mr. Rafiullah, Junior Clerk who himself has admitted that fact. The A/C Bill was resubmitted by the accused officer under his own hand written note alongwith the (fake) Sanction Order duly verified by him **(Annex-TT)**. The AC bill was passed by the district accounts office accordingly. Preparing / fabricating a sanction order is also a criminal act, rendering those responsible liable to penal action.

(xxv) Like other accounts books/record, receipt books were also kept by the accused officer in his custody which was not supposed to be the case. In his statement, while responding to Allegation No. 5, the accused officer has omitted to explain this aspect. Proper record of such payments was not kept and in the absence of relevant record / counter folios / receipt books, the special internal audit party, preliminary inquiry committee, college staff concerned could not determine the actual quantum of payments made on that account. Statements of Mr. Haider Ali, Assistant Professor Islamiyat (then officer incharge of admission, Mr. Muhammad Mustafa, (successor-Principal GCT, Timergara) and joint written statement of the members of special internal audit are relevantly worth perusal in this regard.

(xxvi) In response, the accused officer has simply stated that a cumulative sum of Rs. 382,000/- was deposited in Govt treasury through three challans No. 54 dated 22.05.2011 (Rs. 1,19,400/-), No. 59 dated 27.05.2012 (Rs. 141,900/-) and NO. 71 dated 31.10.2012 (Rs. 1,21,320/-). While in the absence of the relevant record, on the basis of enrollment; the special internal audit party **(Annex-X)** as well as the preliminary inquiry Committee **(Annex-FF)** in their reports estimated total collection of Rs. 1,31,10,000/- from the admission /

P. 39

76

student of the 2nd shift and Rs. 38,39,250/- from admitted students of Morning/Regular shift during 2010-11, 2011-12 and 2012-13. The payments were made by the students against computer generated as well as hand written receipts besides regular printed receipts. The accused officer could not satisfy about the personal custody of receipt books, non-maintenance of record, deposit of less collected money against estimated large quantum of collected money, issuance / existence of computer generated and hand written receipts and missing/ unaccounted for amounts. Indeed it is very difficult to reliably determine the actual amount of receipts on this acccunt in the absence of complete relevant record.

(xxvii) Cash books of the regular budget / Govt funds as well as the 2nd shift cash book were not regularly maintained and updated during the tenure of the accused officer. The cash books of Govt Funds / morning shift was found void of entries since September, 2011 and that of the 2nd shift updated, though belatedly, upto March 2012 only when checked up during the inquiry proceedings. Detailed position has already been highlighted in Sub Para XX above as Allegations No. 6— is identical to Allegation No.1.

Alleg # 06

(xxviii) According to the relevant provisions of the General Financial Rules and Treasury Rules, on receipt / payment/ collection of public money or Govt dues, the amount is required to be deposited in the Govt Treasury / Bank Account within 24 hours. As mentioned earlier, in the absence of accounts/record/receipt books, special internal audit party and preliminary inquiry committee, on the basis of enrollment, calculated total receipts of Rs. 3839250/- from the Morning (Regular) shift and Rs. 13110000/- from the 2nd shift. On the other hand, the accused officer in his reply to Allegation No. 7, has confirmed depositing, through 20 Nos of pay-slips, a cumulative amount of Rs. 29,21,450/- only in the case of morning shift. **Out of that a total sum of Rs. 458610/- was deposited through three slips i.e two dated 01.11.2012 and one dated 05.11.2012, after relinquishing the charge of Principal Govt College of Technology, Timergara (Lower Dir) on 30.10.2012** which is quite surprising and questionable besides being an undeniable proof of unlawful withholding of public money by the accused officer. Similarly in the case of evening shift receipts, the accused officer claimed to have deposited a total of Rs. 7474640/- i Account No. 9196 through 17 Nos slips. **Out of the said deposite**

Alleg # 07

ATTESTED

amount, Rs. 590840/- **through Bank Slip dated 05.11.2012 i.e five days after leaving the charge of Principal Govt. College of Technology, Timergara (Dir Lower).** This also showed unauthorized and irregular retention of public money instead of depositing such amounts in the Govt. Treasury / Bank accounts within 24 hours. His (the accused) own admission in writing reflects unauthorized withholding / retention of Public / Govt money from one to three months. Besides the accused officer has failed to convincingly account for the deficient / missing amounts. All such acts of omission and commission are gross irregularities and serious violations. In this regard pointations by his successor Principal through his letter addressed to Director General, Technical Education & Manpower Training **Annex-Z** and **Annex-DD** and other staff members / witnesses are worth perusal. All payments received/collected on different accounts, including admission fee / hostel fee/receipts etc would be handled / kept by the accused officer instead that of the officials concerned, and deposited in the Treasury / Bank accounts by him at his will.

(xxix) In its report the inquiry committee had clearly observed that record and book keeping was even worst; the 2nd shift funds cash book had not been maintained regularly; rather it had been updated only from February, 2011 March 2012 (done by the accused officer as per his own statement, in September 2012) making all the receipts and expenditures during the period doubtful and vulnerable to misappropriation. The inquiry committee had also clearly highlighted non-availability of vouchers, blank/deficient cash books and random check up of drawls during which actual vouchers could not be traced in the relevant file. Even in the case of whatever vouchers were available, codal formalities like verification, physical checking and stock entry etc were not fulfilled **(Annex-FF)**. Earlier the special internal audit party had estimated, on the basis of enrolment, total receipts from 2nd shift around Rs. 1,31,10,000/- and had also observed as to non-availability of proper record and non maintenance of cash books and stock register to verify and justify expenditures made from the 2nd shift fund. The accused officer had failed to produce requisite record / vouchers before the inquiry committee and to satisfy them **(Annex-X)**. In his statement while responding to Allegation No. 8, the accused officer has tried to pass the buck on by saying that all the relevant vouchers had been handed over to Mr. Fayaz, Sr. Clerk, Audit section, DG, TE&MT (a

ATTESTED

member of the special internal audit party). However his assertion is too simplistic and unconvincing as the special internal audit party's report did not support the accused's claim.

(xxx) About eleven regular staff member, who were also performing duties in the 2nd shift, in their complaint addressed to DG, TE&MT, had alleged that the accused officer would obtain their signatures on a blank paper for later on sharing payments drawn in their name but actually paying them less amounts; making bogus signatures of certain employees including Mr. Liaquat Ali (Attendant/Clerk) Mr. Habib Muhammad (dispenser) Mr. Muhammad Tariq (Store keeper) and Mr. Shaukat Ali Sweeper; showing payments to certain unknown persons namely Engr. Najeebullah, in charge, Engr. Haji Munir, HOD Civil, and Enr. Shahid Iqbal, H&D T.Comp, but amounts would be pocketed by the accused himself; drawl of amounts by the accused officer over and above his titlement. Similar allegation had also been leveled through another (urdu) complaint purportedly from sixteen staff members **(Annex-BB)**. Those of them who were examined / questioned by the inquiry committee have re-affirmed their allegations verbally; whereas three of them have also confirmed in writing as well that their signatures were fabricated by the accused who thus received the amounts himself by affixing their bogus signatures. They included Mr. Rafiullah, Junior Clerk (a total sum of Rs. 15,000/- for three months i.e September-November, 2011) **(Annex-UU)**, Mr. Liaquat Ali, Attendant/Clerk (a total sum of Rs. 50,000/- for the period from November, 2011 to September, 2012) **(Annex-VV)** and Mr. Shaukat Ali Khan, Sweeper (a total sum of Rs. 18600/- for the period from August-November, 2011, November 2011, March & April 2012 and August & September 2012) **(Annex-WW)**. As regards obtaining signatures on blank papers, despite statement of these staff members, nothing can possibly be proved against the accused at this stage. If they would really affix their signatures, as a token of receiving payments, on blank paper, the fault lied with them as being educated and mature persons they were not supposed to do such an immature act. That part of allegation cannot be proved against the accused substantively. Similar is the case with the alleged affixation of bogus / fake signatures by the accused officer, as it can only be proved through forensic test. If the allegation is proved, it may transform into a criminal act rendering the perpetrators/responsible persons to penal

ATTESTED

...on. Anyway, though inevitably simplistic and routinish, the reply of the accused to Allegation No. 9 is difficult to be challenged at face value.

(xxxi) Though accounts / cash books were not regularly maintained / updated, and it was also alluded to in the preliminary / fact finding inquiry report under sub para "**B. Staff Grievances and complaints of para titled "2. Private funds (Morning/2nd shift & Hostel"** that certain staff members had submitted to the Director (DG TE&MT) that payment for October, 2012 for 2nd shift had not been made to them by the accused Principal but the same could not be checked again due to absence of record and non existence of entries in the cash books **(Annex-FF)**. However Allegation No. 10 does not look tenable because salaries were due to be paid to the staff concerned of 2nd shift on 1st November, 2012 when the accused had left charge of Principal GCT, Timergara (Lower Dir) on 31.10.2012(A N). So it was the responsibility of his successor to ensure the payment. Moreover, it has been confirmed that the payment on account of salary for October, 2012 cumulatively amounting to Rs. 103825/- was made to the staff of 2nd shift (i.e thirteen in all) on 15.11.2012 vide the cheque No. 7097782 dated 15.11.2012 **(Annex-XX)**. As such, the reply of the accused officer to the Allegation sounds convincing.

(xxxii) The Allegation No. 11 is linked / related to Allegation No. 5. It refers to non-deposit of admission fees of Rs. 130,400/-, purportedly reckoned by the preliminary fact finding inquiry on the basis of 16 computer generated and hand written receipts (doubtful for being not the official printed receipts) and fines amounting to Rs. 17000/- collected from the students; hence a total of Rs. 147400/- **(Annex-FF)**. The accused officer has simply stated in his relevant reply that the amount was deposited alongwith sum of tuition fees as reported in his reply to Allegation No. 5 **(Annex-U)**. He should have clarified the position by bringing up challans / deposit slips along with reconciliation statements of the District Accounts Officer / Bank concerned which he failed to do convincingly.

ATTESTED

(xxxiii) In the case of Allegation No. 12, instead of financial years, calendar years of 2010 and 2011 have been mentioned which seems to be an inadvertent act as budgetary allocations are meant for financial years and accounts of the expenditure made or funds utilized there-from are also maintained accordingly. Anyway, only one month (i.e January, 2010) and that too from the previous tenure of the accused officer as

P.343, 33

80

Principal GCT, Timergara falls in the calendar year 2010, while calendar year 2011 encompassed last six months of Financial Year 2010-11 and first six months of Financial year 2011-12. Moreover, the highlighted figures of 1,31,10,000/- as total receipts from 2nd shift and Rs. 3839250/- from morning shift are based on total enrolment of students as had been taken into account by the special internal audit team and later-on upheld by the preliminary inquiry committee in its report given missing vouchers / receipt books and non-maintenance of accounts / cash books etc. Thus in the absence of complete accounts / record / vouchers etc, propriety and genuineness of the expenditure/utilization of funds during the tenure of the accused officer stand compromised and can not be ascertained unless a comprehensive external audit is carried out. The accused officer has failed to satisfy in his reply to Allegation No. 12 on these counts. Physical examination of cash books, stock register and other record produced and the oral as well as written statements rendered during the inquiry proceedings verify the prosecutions case. The accused officer in his reply to this allegation and the documents annexed thereto has claimed admission of lesser number of students, out of whom a significant number are claimed to have not paid the prescribed fees/charges. Moreover presence of such a considerable number of non-payee/defaulting students on the institution's roll more adversely reflects on the accused officer's (mis) management and working. Comparative position as to the numbers of enrolled students and payments received from them as per the report of the internal audit party and claim by the accused officer is as under:-

Morning Shift

Audit's Report			
S #	Period	Amount received	No. of enrolled students
1.	2010-11	Rs. 12,87,570/-	513
2.	2011-12	Rs. 9,97,840/-	521
3.	2012-13	Rs. 12,33,840/-	535
	Total	35,19,250/-	1569

The accused's claim		
Amount received	No. of enrolled student	No. of students who paid
	Not reported	
Rs. 14,63,550/-	492 (53 non payees)	439
12,14,800/-	497 (183 non payees)	314
26,78,350/-	989 (236)	753

ATTESTED

the accused officer has mentioned a total amount of Rs. 210,000/- accruing from sale of prospectus during two years (i.e Rs. 1,00,000/- during 2011-12 and Rs. 110,000/- in 2012-13) and Rs. 122000/- on account of hostel charges during 2011-12 only but giving no figures for 2012-13 on the plea that admission was then under process. Hence he has acknowledged a cumulative sum of Rs. 332000/- only which he claims to have been deposited. Thus there is a difference of Rs. 18,000/- only between the two accounts. However, in the absence of reconciled accounts / reconciliation statement duly verified by the DAO/Bank concerned, the factual position can not be ascertained.

(xxxvi) Seemingly, as a result of the inquiry proceedings, the accused officer have tried to get around and win over certain complainants, who testified against him, by making good their financial losses suffered by them on account of alleged less payments or mis-appropriated payments (of salaries) at the accused's hands. After conclusion of formal proceedings of the inquiry and before report writing they have submitted apparently at the behest of the accused officer, statements in writing which are quite contrary to the contents of their complaints as well as their written statement given before the inquiry committee (Statements of all the complainants / employees are placed at **Annex-YY**. Any way making payments to them by the accused on that account after more than one year in fact vindicates the complaint / charge brought up against him (the accused officer).

(xxxvii) Similarly, the accused officer has also tried to reconcile the accounts belatedly. After formal conclusion of the inquiry proceedings, a statement was received from him (the accused officer) highlighting purportedly the reconciliation of the figures / accounts as to income / revenue and expenditure made duly signed by the accused officer and GCT, Timergara's staff concerned and counter-signed by the incumbent Principal **(Annex-ZZ)**. However another copy of the same reconciled statement but with addition of the following foot note, has been separately received from Mr. Muhammad Mustafa, Principal GCT, Timergara which substantively nullifies the so called reconciliation statement **(Annex- AB)**:-

ATTEST

*"**Note:**-The above table was prepared from the record shown by the Ex-Principal Mr. Bakht Munir but he could not provide it to the college so far now."*

(xxxviii) Moreover, the incumbent Principal GCT, Timergara through a subsequent letter accompanied with an explanatory note has owned

only the subsequent / second statement with the foot note placed at **Annex-AB**. Through the said explanatory letter, it has been conveyed that their signatures / counter-signature were obtained by the accused officer on the earlier Reconciliation. Statement i.e. placed at **Annex-ZZ** by trick with the promise that he would hand over the remaining / missing vouchers about the huge expenditure made by him (the accused) but he has not fulfilled the commitment so made. Moreover, it has been suggested by them that a special audit be carried out in order to ascertain clear picture of total income and expenditure relating to the accused officer's tenure. The said explanations / letter from the incumbent Principal (Mr. Ghulam Mustafa) and note by the three staff member concerned namely Haider Ali, Assistant Professor, Mr. Israr, Head Clerk and Mr. M. Laiq, Senior Clerk are worth perusal (please see **Annex-AC**).

(xxxix) The 2nd shift Financial Rules for Govt College of Technology / Poly-Technic Institutes (from session 2009-10 onward) prepared by three member committee (including Engr. Sartaj Gul (Chairman), Principal GCT, Peshawar) (Engr. Sultan Arif Sarwar (Member), Principal GCT, Nowshera) (Engr. Shah Jehan (Member) Principal GCT, Swat) were circulated to all the institutions/formations concerned vide the Directorate of Technical Education & Manpower Training, Khyber Pakhtunkhwa; letter No. DTE&MT/M&E/5-8(policy)/3831 (1-19) dated 23.07.2009 for necessary action, but no formal official notification was seemingly issued **(Annex-AD)**. According to the said Rules the accused officer being the Principal was entitled to receive emoluments @ Rs. 2000/- per class and thus for a maximum of 09 classes a sum of Rs. 18000/- per month in the 2nd shift. Contrarily the accused officer was receiving payments on that account at much higher rate i.e Rs. 55000/- per month at his own which was quite violative of the prescription of the said rules. He claimed that he was going that at the verbal approval orders of the then Provincial Minister Technical Education & Manpow but no documentary proof thereof could be made available to the inqu committee.

(xl) The accused officer had previously too faced disciplinary proceed under the Khyber Pakhtunkhwa. Removal from Service (Special Po Ordinance, 2000 for financial irregularities at Govt Vocational Inst Chakdara in 2001. Engr. Muhammad Hashim, Associate Professor, ... Haripur had been appointed the inquiry

P.47 84

and the statement of allegation issued vide the Industries, Commerce, Mineral Development, Labour & Transport Department, Govt of (then) NWFP letter No. SO-III (IND) TE/4-50/2000 dated 26.11.2001. In his inquiry report submitted to the administrative department vide the Principal, Govt. Poly-Technic Institute, Haripur letter NO. GPI/HRI/2001/4064 dated 30.12.2001, the inquiry officer confirmed that the accused had committed irregularities in some cases and for that recommended, keeping in view his (the accused) long service, minor penalty as envisaged in the said Removal from Service (Special Powers) Ordinance, 2000 (copies of the said inquiry order, dated 26.11.2001 and the inquiry report are available attached with **Annex-II**). However, what onwardly happened could not be ascertained as the relevant file does not contain any specific reference in this regard.

Similarly, he had again been proceeded against under the then NWFP Removal from Service (Special Powers) Ordinance, 2000 for financial irregularities at Govt. College of Technology, Swat during 2005. The disciplinary proceedings were ordered vide the Industries, Commerce, Mineral Development, Labour & Technical Education Department. Govt of (then) NWFP letter No. SO-III (IND)TE/4-89/2005 dated 03.03.2005, after approval of the competent authority, whereby Mr. Dost Muhammad, Principal Govt Post Graduate College of Commerce, Thana was appointed inquiry officer **(Annex-AE)**. In the said disciplinary proceedings, minor penalty of Censure was imposed on the accused officer vide the Industries, Commerce, Mineral Development, Labour & Technical Education Department, Govt of then, NWFP Notification No. SO-III(IND)TE/4-89/2005 dated 12.10.2005 **(Annex-AF)**. The appeal of the accused against the penalty had also been rejected by the competent authority vide the administrative department's letter No. SO-III (IND) TE/4-89/2004/2581 dated 25.02.2006 **(Annex-AG)**. However, subsequently the Khyber Pakhtunkhwa Service Tribunal through its decision dated 24.04.2006 Appeal No. 154/2006 set aside the orders dated 12.10.2005 and 25.02.2006 whereby respectively the penalty had been imposed and the appeal of the accused rejected **(Annex-AH)**.

(xiii) As per a news report published in Urdu daily "Mashriq", Peshawar dated 26.06.2013 **(Annex-AI)**, Anti-Corruption Establishment, Khyber Pakhtunkhwa also took cognizance of the financial irregularities / bungling amounting to Rs. 18.00 million, by the accused officer which

P48-44
85

are the subject of the instant disciplinary proceedings. The ACE inquiry is under-way **(Annex-AJ)**.

CONCLUSIONS

10. In the light of the statements/examination of the accused officer as well as other officers/ officials / staff concerned, the above stated FACTS, FINDINGS and Scrutiny of the available record, the following conclusions have been drawn:-

i. *Except the main stock register, all accounts related documents/books including Cash books, Receipt books, Cheque books remained in personal custody of the accused officer instead of the officials concerned as otherwise required. This act was not only violative of the official practice/requirement / rules but also gave it a malafide intent. Thus the accused officer was totally responsible for their proper maintenance, updation and safe custody; he can not pass the buck on others.*

ii. *The amounts received on different accounts including admission/tuition fees, fines, hostel charges, revenue etc would be collected and handed over to the accused officer instead of depositing the same in Govt. treasury / relevant bank accounts on daily basis or at the earliest as required under the General Financial Rules and Treasury Rules. Bank statements/relevant record and even his written statement clearly reflect that he deposited such public money after considerably longer periods. Where did he keep or what he would do with such receipts/amounts during the intervening/retention period was not known nor could be confirmed.*

iii. *The accounts/cash books/ main stock-registers etc. were not regularly maintained/ updated and periodically checked/inspected/verified as otherwise required under the relevant rules/GFR. The accounts/ relevant record is deficient and incomplete compromising the genuine-ness and legitimacy of the budget utilization and the expenditure otherwise claimed to have been made by the accused officer during his tenure / incumbency as Principal GCT, Timergara.*

iv. *There clearly was administrative as well as financial mismanagement/ irregularities and violation of and non-conformity to the General Financial Rules / codal formalities/Govt. instructions during the incumbency of the accused officer..*

v. *In order to account for and set off the deficient / unaccounted quantum of funds/receipts etc. the accused officer has claimed higher scale of expenditure but could not substantiate the same with requisite vouchers / receipts /supportive documents. Hence compromised status of such exaggerated / inflated expenditure.*

vi. *Similarly, procurements have either been inflated or done , by and large, without fulfilling requisite codal/procedural formalities.*

vii. *There seemed a strong political favour and influence behind two tenures of the accused officer as Principal Govt. College of Technology, Timergara (Lower Dir) despite visible mismanagement and irregularities on his part.*

viii. *Signs of strong antagonism and resentment among his former subordinate colleagues / staff members towards the accused officer was palpably visible. There seemed to be significant polarization in the institute because of arbitrary, centralized and high-handed working style of the accused officer which got aggravated due to his financial irregularities/ mis-management and self-benefitting approach.*

ix. *The Allegation No. 1 has been proved.*

x. *The Allegation No. 2 has been substantially proved.*

xi. *The Allegation No. 3 has been proved.*

xii. *The Allegation No. 4 has been proved.*

xiii. *The Allegation No. 5 has been proved.*

xiv. *The Allegation No. 6 has been proved.*

xv. *The Allegation No. 7 has been partially proved.*

xvi. *The Allegation No. 8 has been proved.*

xvii. *As regards Allegation No. 9, though the staff has reiterated the allegation of obtaining signatures on blank papers for charging/claiming more amounts and paying less but it cannot be proved at this stage. As regards affixing fake signatures, authenticity of the charge can only be ascertained through forensic test. Hence the Allegation has not been proved.*

xviii. *Though Cash book of 2nd shift account too was not properly maintained and updated, the accused officer had relinquished the charge of Principal GCT, Timergara on 30-10-212, while salary for Oct. 2012 was due for payment on or after 01-11-2012. Moreover, according to the record, the staff of 2nd shift was paid the salary for the month of October 2012 subsequently by the accused's successor Principal. Hence Allegation No. 10 has not been proved.*

xix. *Allegation No. 11 has been proved.*

xx. *Expenditure made during the tenure of the accused officer could not be fully substantiated / accounted for due to incomplete /deficient record and missing vouchers/receipts. Hence the Allegation No. 12 has been substantially proved.*

xxi. *Allegation No. 13 is a repetitive one and general in terms. Anyway, as per available records and statements it has been substantially proved.*

xxii. *The Allegation No. 14 has been partially proved.*

ATTESTED

87

old Recommendations P. 50

RECOMMENDATIONS

11. In the light of the statements / examination of the accused officer as well as other officers / officials concerned, the above stated FACTS, FINDINGS and scrutiny of the available record, the following recommendations are made:-

(i) The competent authority may impose any one of the major penalty from amongst those prescribed in Rule-4 (1) (b) of the Khyber Pakhtunkhwa Efficiency & Discipline Rules, 2011, with or without any minor penalties as he deemed appropriate in the light of the findings of this inquiry report.

(ii) Moreover, a special (external) audit of the accounts pertaining to the reported tenure (01.02.2011 to 30.10.2012) as well as previous tenure (01.04.2008 to 31.01.2010) of the accused officer as Principal GCT Timergara (Dir Lower) may be arranged / carried out in order to ascertain actual amount / quantum of income / receipts / expenditure and verification of accounts. On ascertainment of factual position and actual quantum of financial loss, recovery of the same from the accused officer must be ensured.

(iii) The accused officer may not be posted as Principal of any institute or officer in-charge of any independent office involving financial transactions.

(iv) Forensic examination / test of alleged bogus / fake signatures of certain employees by the accused officer on account of payment of salaries of the 2nd shift may be arranged.

(v) Similarly, the issue of the said fake / fabricated sanction order dated 21.06.2011 for Rs. 100150/-, purportedly accorded by Director General, may be discreetly investigated and in the light of the findings of (forensic) investigation, criminal case be filed against the accused officer or those found responsible and accomplices accordingly.

SHAKEEL AHMAD
INQUIRY OFFICER

SYED KAMRAN SHAH
INQUIRY OFFICER

ATTESTED

Dated: 19-05-2014

(29

audit was

88

Audit report of Open enquiry 23/2013- Education against the Ex Principal of Govt: College of Technology Timergara Dir Lower

Brief History:- in the above mentioned case the audit was conducted by Mr. Shah Jehan Senior Auditor and issued interim audit report vide memo No. Nil dated Nil (Copy on file) and detected the losses of Rs. 14343764/- but he mentioned in their audit report that original record pertaining to the losses were not available and also further stated that the losses can be increased/decrease on the availability of the original record. Because the same report was developed from the record produced by the complainant party and accused not joined investigation and audit at that time.

The subject Open enquiry was marked to the undersigned. I visited the College along with the Circle Officer, ACE Dir Lower and the Principal was also present during the audit para wise comments are as under.

Para No 1. Embezzlement of Rs. 11279115/-

Record revealed that a sum of Rs. 11279155/- were shown embezzled in the then audit report. When present audit conducted a sum of Rs. 11139500/- as detail given in Annexure A were deposited by the then Principal also clear from the original record which was in the custody of the then Principal. While a sum of Rs. 139615/- is still outstanding against him and he is responsible.

2. Para No. 2:- Embezzled amount as in the interim audit report

Para 2=	Rs. 758600/-
Para 4 =	Rs. 360000/-
Para 5 =	Rs. 324000/-
Para 6=	Rs. 291988/-
Para 7 = 8	Rs. 144000/-
Para 8 = 9	Rs. 100150/-
Para 9 = 10	Rs. 66000/-
Para 10 = 11	Rs. 46200/-
Para 11 = 12	Rs. 40000/-
Para 12= 13	Rs. 35325/-
Para 13= 14	Rs. 23400/-
Para 14= 15	Rs. 17000/-
Total	**Rs. 2206663/-**

All the embezzled amount shown in interim audit report as detail above is still stand.

Anwar

The re-audit was conducted and the then Principal could not produced any proved for the above embezzled amount.

Total losses= Para 1 and 2= Rs. 346278/- for which the then Principal is held responsible as well as other dealing hand if found involved.

Report Submitted please.

(Muhammad Yaqoob Shah),
Senior Auditor, ACE, Peshawar.

3216-25

No. /ACE, Dated.

Copy forwarded to:-

1. Director, Anti Corruption Establishment, Khyber Pakhtunkhawa, Peshawar.
2. Asstt: Director Crimes, Anti Corruption Estt: Swat
3. Circle Officer, Anti Corruption Estt: Dir Lower. (File enclosed)
4. S.A., ACE, Peshawar.

(36

90

Detail of statement of deposit amount of Rs. 11139500/- Annexure A

S.No	Date	Amount deposited
1	8.3.2011	Rs. 600000/-
2	28.9.2011	Rs. 236370/-
3	29.9.2011	Rs. 500000/-
4	30.11.2011	Rs. 90000/-
5	7.12.2011	Rs. 1500/-
6	31.1.2012	Rs. 120000/-
7	3.2.2.2012	Rs. 218000/-
8	12.3.2012	Rs. 1000/-
9	30.4.2012	Rs. 21800/-
10	21.5.2012	Rs. 109000/-
11	23.5.2012	Rs. 141700/-
12	27.8.2012	Rs. 212400/-
13	29.8.2012	Rs. 212400/-
14	29.8.2012	Rs. 106200/-
15	26.9.2012	Rs. 159300/-
16	15.10.2012	Rs. 95580/-
17	5.11.2012	Rs. 428610/-
18	31.5.2011	Rs. 112000/-
19	30.6.2011	Rs. 399000/-
20	22.7.2011	Rs. 912500/-
21	28.7.2011	Rs. 587300/-
22	31.10.2011	Rs. 1100000/-
23	30.11.2011	Rs. 260000/-
24	20.12.2011	Rs. 200000/-
26	27.2.2012	Rs. 650000/-
27	5.4.2012	Rs. 325000/-
28	17.4.2012	Rs. 286000/-
29	3.5.2012	Rs. 91000/-
30	7.5.2012	Rs. 195000/-
31	9.5.2012	Rs. 195000/-
32	5.7.2012	Rs. 182000/-
33	27.8.2012	Rs. 600000/-
34	26.9.2012	Rs. 900000/-
35	15.10.2012	Rs. 300000/-
36	5.11.2012	Rs. 590840/-
~~37~~	Total	Rs. 11139500/-

37 - 11.04.2011 Rs 1,16000/-

38 - 28.04.2011 Rs 25,000/-

92

GOVERNMENT OF KHYBER PAKHTUNKHWA,
TECHNICAL EDUCATION & VOCATIONAL TRAINING AUTHORITY
5-771-OLD BARA ROAD UNIVERSITY TOWN, PESHAWAR.

No. KPTEVTA/HR-II/Enquiry/ 4418(1-5) Dated 7/8/2018

To

The Director General Audit,
Khyber Pakhtunkhwa Peshawar.

Subject:- **SPECIAL AUDIT.**

I am directed to refer to the subject noted above and to enclose here with a copy of a letter No. So-III (IND)5-22/2018/7423 dated 19-07-2018 received from the section officer-III, Government of Khyber Pakhtunkhwa Industries, Commerce and Technical Education Department. The inquiry officer proved the charges against Engr: Bakht Munir, Ex- Principal Government College of Technology Timergara (Dir Lower). The inquiry officer recommended major penalty against the accused officer with the request to conduct a special (External) audit of the accounts pertaining to his tenure i.e. from **01-04-2008 to 31-01-2010 and 01-02-2011 to 30-10-2013** to workout liabilities for the purpose of recovery.

It is therefore, requested to arrange special audit immediately to work out the actual amount/quantum of income/receipt/expenditure of his tenure so that the liabilities are recovered from the accused officer.

It may please be treated on top priority basis please.

Director (Admn/HR).

Endst: No. KPTEVTA/HR-II/Enquiry/ 4418(1-5) Dated 7/8/2018

Copy forwarded for information to the:

1- PA to Managing Director KP-TEVTA.
2- The Section officer-III industries, Commerce & Technical Education Department with the reference to the above quoted letter.
3- The Principal Government College of Technology Timergara for necessary arrangement.
4- The Secretary Public Service Commission, Khyber Pakhtunkhwa Forte Road Peshawar.

(Admn/HR).

POWER OF ATTORNEY

In the Court of Khyber Pakhtun Khwa Service Tribunal Peshawar

Bakht Munir }For
}Plaintiff
}Appellant
}Petitioner
}Complainant

VERSUS

Govt of KPK and others }**Defendant**
}Respondent
}Accused
}

Appeal/Revision/Suit/Application/Petition/Case No._____of_____

Fixed for_____

I/W, the undersigned, do hereby nominate and appoint

ZARTAJ ANWAR ADVOCATE, my true and lawful attorney, for me in my same and on my behalf to appear at Peshawar to appear, plead, act and answer in the above Court or any Court to which the business is transferred in the above matter and is agreed to sign and file petitions. An appeal, statements, accounts, exhibits. Compromise or other documents whatsoever, in connection with the said matter or any matter arising there from and also to apply for and receive all documents or copies of documents, depositions etc, and to apply for and issue summons and other writs or sub-poena and to apply for and get issued and arrest, attachment or other executions, warrants or order and to conduct any proceeding that may arise there out; and to apply for and receive payment of any or all sums or submit for the above matter to arbitration, and to employee any other Legal Practitioner authorizing him to exercise the power and authorizes hereby conferred on the Advocate wherever he may think fit to do so, any other lawyer may be appointed by my said counsel to conduct the case who shall have the same powers.

AND to all acts legally necessary to manage and conduct the said case in all respects, whether herein specified or not, as may be proper and expedient.

AND I/we hereby agree to ratify and confirm all lawful acts done on my/our behalf under or by virtue of this power or of the usual practice in such matter.

PROVIDED always, that I/we undertake at time of calling of the case by the Court/my authorized agent shall inform the Advocate and make him appear in Court, if the case may be dismissed in default, if it be proceeded ex-parte the said counsel shall not be held responsible for the same. All costs awarded in favour shall be the right of the counsel or his nominee, and if awarded against shall be payable by me/us

IN WITNESS whereof I/we have hereto signed at _____ the_____day to_____the year_____

Executant/Executants_____

Accepted subject to the terms regarding fee_____

Zartaj Anwar
Advocate High Courts.
ADVOCATES, LEGAL ADVISORS, SERVICE & LABOUR LAW CONSULTANT
FR-3- 4, Fourth Floor, Bilour Plaza, Saddar Road, Peshawar Cantt
Ph.091-5272154 Mobile-0331-9399185
BC-10-9851
CNIC:17301-1610454-5

BEFORE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL, PESHAWAR

Appeal No. 537/2019

Engr: Bukht Muneer..... .....**APPELLANT.**

VERSUS

Government of Khyber Pakhtunkhwa through Chief Secretary,
Khyber Pakhtunkhwa and others.....**RESPONDENTS**

INDEX

S.No	Description of documents	Annex	Page No
	Written Reply On Behalf of Respondents	--	1-3
2.	Affidavit	--	4
3.	Re-instatement order	A	5
4.	Enquiry Report	B	6-21
5.	Show Cause Notice	C	22-23
6.	Impugned Order	D	24
7.	Opportunity of personal hearing	E	25

BEFORE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL, PESHAWAR

Appeal No. 537/2019

Engr: Bukht Muneer..... .....APPELLANT.

Government of Khyber Pakhtunkhwa through Chief Secretary,
Khyber Pakhtunkhwa and others.....RESPONDENTS

AFFIDAVIT

I Shahab-ud-Din Khattak, Legal Coordinator of Technical & Vocational Training Authority Khyber Pakhtunkhwa Peshawar do hereby solemnly affirm and declare that contents of the accompanying reply are true to the best of my knowledge and belief.

DEPONENT

BEFORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL, PESHAWAR

Appeal No. 537/2019

Engr: Bukht Muneer..... .....APPELLANT.

Government of Khyber Pakhtunkhwa through Chief Secretary, Khyber Pakhtunkhwa and others.....RESPONDENTS

REPLY ON BEHALF OF RESPONDENT NO. 1,2 &3

Respectfully Sheweth:

PRELIMINARY OBJECTIONS:

A- That the appellant has no cause of action.
B- The appellant has not come to the Court with clean hands.
C- The appeal is bad for non-joinder and mis joinder of parties.
D- That the appellant is estopped by his own conduct to file the appeal.
E- That this Honorable Tribunal has no jurisdiction to entertain the instant appeal.
F- The appeal is not maintainable in its present form.

ON FACTS

1) Para 1 of the appeal pertains to record

2) Para 2 of the appeal pertains to record

3) Incorrect. The personal file / record of the appellant presents a gloomy picture to what has been claimed in para 3 of the appeal. The appellant has dismal record of service which is full of complaints and multiple departmental enquiries.

4) Incorrect. This enquiry against the appellant was initiated as a result of fact finding enquiry, wherein charges were established, which led to formal enquiry under E & D Rules 2011 and so formal inquiry was conducted against the appellant accordingly. All allegations against the appellant were proved beyond any shadow of doubt with concrete and sufficient evidence on record.

5) Incorrect. The appellant was proceeded against in the light of Government of Khyber Pakhtunkhwa Efficiency & Disciplinary Rules 2011 on account of his direct involvement in embezzlement, charges leveled against him as per the charge sheet and the statement of allegations. The enquiry committee after having examined charges, evidence on record and explanation of the accused officer, submitted its report. The opportunity of personal hearing was also accorded to the accused officer. After fulfillment of all codal formalities, evidence on record and the explanation of the accused officer, the competent authority imposed upon him major penalty of compulsory retirement from service.

6) Pertains to record.

7) The Honorable Tribunal did not enter into the merit of the charges / enquiry rather pin pointed technical error in the composition of enquiry committee and declared it as illegal in view of sub Rule-3 of Rules-10 of E & D Rules 2011. The Honorable Tribunal directed the Department to hold de-novo proceeding against the appellant.

8) Incorrect. There was no mala fide on the part of respondent department. The Department issued a notification dated 28.1.2019 in which the appellant was reinstated with effect from his compulsory retirement i.e. 03.06.2015 for De-novo enquiry. **Annexure-A**.

9) In pursuance of the directions of the Honorable Tribunal, the proceeding of de-novo inquiry was initiated against the appellant under E & D Rules. All the allegations were again proved against the appellant as proved in the first enquiry proceedings and the Department has sufficient evidence on record against the appellant this time too. The De-novo inquiry also proved him guilty. **(Copy of complete enquiry Annexure-B)**

10) Pertains to record.

11) Incorrect. All the allegations leveled against the appellant have been proved correct beyond shadow of any doubt with solid evidence on record. Therefore show cause notice was issued to the appellant. **(Copy of show cause notice Annexure-C)**

12) In pursuance of the Honorable Tribunal order, a fresh enquiry was held accordingly and all the allegations leveled against the appellant have been proved by the enquiry committee. After fulfilling all the codal formalities under E & D Rules, major penalty of removal from service and recovery of Rs.1,43,43764/- was imposed on the appellant Copy of order **at Annexure-D**.

13) Pertain to record.

14) Incorrect. The whole proceeding is under the law and nothing is illegal and unlawful.

A) Ground "A" of the appeal, is incorrect. The appellant has been treated in accordance with law hence no right of the appellant is violated.

B) It is incorrect. The said amount has been proved as embezzled by the appellant.

C) It is incorrect. The appellant was found involved in embezzlement of Govt exchequer.

D) Pertains to Anti Corruption Department. However criminal and departmental proceedings are different from each other and may run side by side.

E) It is incorrect. A proper / legal inquiry has been conducted under E & D Rules 2011.

F) It is incorrect. Proper opportunity of personal hearing has been provide to the appellant. **Annexure-E**

G) Incorrect. Proper procedure was adopted under the rules.

H) It is incorrect. The appellant has been treated in accordance with law and rules.

I) It is incorrect. As explain above.

J) It is absolutely incorrect. The major punishment has been imposed upon the appellant after the proper and formal enquiry.

K) It is also absolutely incorrect. The whole service record of the appellant is dismal and full of complaints and enquires.

L & M) No comment.

It is, therefore, humbly prayed that the appeal may be dismissed with cost.

RESPONDENT NO. 1) _____
Chief Secretary, Govt: of Pakhtunkhwa, Peshawar.

RESPONDENT NO.2) _____
Secretary Industries, Technical Education Khyber Pakhtunkhwa, Peshawar.

RESPONDENT NO.3) _____
Managing Director KP-TEVTA, Peshawar.

Annex – A (5)

Tele: _____

GOVERNMENT OF KHYBER PAKHTUNKHWA
INDUSTRIES, COMMERCE AND TECHNICAL
EDUCATION DEPARTMENT
No.SOIII(IND)5-22/2018
28th January, 2019

Dated Peshawar the _____

To

The District Accounts Officer,
Swat.

Subject: - PAY FIXATION AND PAY RELEASE OF MR.BAKHT MUNIR, ASSOCIATE PROFESSOR BPS-19 OF GCT, SWAT.

I am directed to refer to your letter No.DCA/Swat/PR-III/241 dated 29.10.2018 on the subject noted above and to state that Engr; Bakht Munir, Associate Professor BS-19 has been reinstated with effect from his compulsory retirement i.e 03.06.2015 and the intervening period may be treated as period spent on duty.

2. It is also inform that in light of *de-novo* inquiry proceedings major penalty of Removal from Service alongwith recovery of Rs.1,43,43,764/- has been imposed on Engr; Bakht Munir, Associate Professor GCT, Mingora Swat by the competent authority, with effect from 01.01.2019 (Copy attached), please.

(Encl: as above)

(HAMEED UR REHMAN)
SECTION OFFICER-III

Copy forwarded to the;

1. Managing Director KP-TEVTA, House No.5-771, Old Bara Road, University Town, Peshawar.
2. Principal Govt; College of Technology, Mingora Swat, please.

SECTION OFFICER-III

DIR (ARIA) 31/1/19

13/2/19

DD (BSR)

ANNEX-B

(6)

SUBJECT: DE-NOVO-ENQUIRY AGAINST ENGR. BAKHT MUNIR, ASSOCIATE PROFESSOR, EX-PRINCIPAL, GCT, TIMERGARA (DIR LOWER) NOW ASSOCIATE PROFESSOR, GCT, SWAT:

Conducted by

JAVED-ANWAR
Secretary PSC (BS-20)
Khyber Pakhtunkhwa, Peshawar.

7

Khyber Pakhtunkhwa Public Service Commission
2-Fort Road, Peshawar Cantt.
Phone: 9212962.

No. KP/PSC/Admn./AJ/P.2017/BM
Dated. 24/04/2018.

CERTIFICATE.

SUBJECT: DE-NOVO-ENQUIRY AGAINST ENGR. BAKHT MUNIR, ASSOCIATE PROFESSOR, EX-PRINCIPAL, GCT, TIMERGARA (DIR LOWER) NOW ASSOCIATE PROFESSOR, GCT, SWAT:

It is hereby to certify that the Report submitted by the undersigned in response to Inquiry assigned vide Industries Commerce & Technical Education Department's letter No. SOIII(IND)5-22/2015-1867-70; Dated 13/02/2018 consists of 14 Pages along-with Annexures comprising Sixty-two (62) pages. It is further to certify that reply by the accused officer namely Mr. Bakht Munir, Ex-Principal, GCT Timergara (Lower Dir) includes papers/ 132 Annexures which are placed in separate cover.

JAVED-ANWAR
Secretary PSC (BS-20)
Khyber Pakhtunkhwa, Peshawar.

DE-NOVO INQUIRY REPORT:

SUBJECT: DE-NOVO INQUIRY AGAINST ENGR. BAKHT MUNIR, EX-PRINCIPAL, GOVERNMENT COLLEGE TECHNOLOGY, TIMERGARA, DIR (LOWER), NOW ASSOCIATE PROFESSOR GOVT. COLLEGE OF TECHNOLOGY, SWAT

INTRODUCTION:

The Industries, Commerce and Technical Education Department, Govt. of Khyber Pakhtunkhwa vide its letter No. SOIII(IND) 5-22/2015-1867-70; Dated 13/02/2018 intimated decision of Competent Authority in the light of amendment dated 07/12/2017 in Khyber Pakhtunkhwa Govt: Servants (Efficiency & Discipline) Rules, 2011 approving initiation of disciplinary proceedings against Engr. Bakht Munir, Associate Professor (BS-19). It was further intimated that the Competent Authority was pleased to appoint the undersigned as Inquiry Officer to conduct the instant de-novo inquiry against the aforesaid officer vis-à-vis the charges mentioned in the Charge Sheet/Statement of Allegations. (Annex-I)

Background:

2. Brief background facts are that the accused Engineer Bakht Munir served as Principal Government College of Technology, Timergara, Dir (Lower) from February 2011 to October, 2012. During incumbency and tenure of the accused officer, his financial management, prima facie, was mismanagement and handling of accounts etc. remained dubious, questionable, irregular, and in violation of govt. approved criteria, rules & instructions issued from time to time. As a result of complaints by the regular and contract employees of Government College of Technology, Timergara, a special internal Audit of the accounts was conducted (Annex-II). In view of the grave, serious & adverse findings of the internal Audit Party, an initial fact finding inquiry was initiated. The fact finding probe confirmed financial mismanagement, irregular transactions, breach of integrity and violation of rules/instructions/codal formalities etc. on part of the accused officer (Annex-III). In the aftermath of confirmation of financial irregularities by the fact finding Inquiry, formal disciplinary proceedings against the accused officer were initiated under the Khyber Pakhtunkhwa Government Servants (Efficiency & Disciplinary) Rules, 2011 through an Inquiry Committee notified vide order dated 26/07/2013 comprising two Members namely: Syed Kamran Shah (PCS SG BS-20), and Mr. Shakeel Ahmad (BS-20), Director General, Technical Education, Khyber Pakhtunkhwa. The Inquiry Committee submitted its report on 19/05/2014 recommending to the competent authority as under:

i) The competent authority may impose any one of the major penalty from amongst those prescribed in Rule-4(1) (b) of the Khyber Pakhtunkhwa Efficiency & Discipline Rules, 2011, with or without any minor penalties as he deemed appropriate in light of the findings of inquiry report.

ii) Moreover, a special (external) audit of the accounts pertaining to the reported tenure (01.02.2011 to 30.10.2012) as well as previous tenure (01.04.2008 to 31.01.2010) of the accused officer as Principal GCT Timergara (Dir Lower) may be arranged/ carried out in order to ascertain actual amount /quantum of income/receipts/

expenditure and verification of accounts. On ascertainment of factual position and actual quantum of financial loss, recovery of the same from the accused officer must be ensured.

iii) The accused officer may not be posted as Principal of any institute or officer in charge of any independent office involving financial transactions.

iv) Forensic examination/ test of alleged bogus/ fake signatures of certain employees by the accused officer on account of payment of salaries of the 2nd shift may be arranged.

v) Similarly the issue of the said fake/fabricated sanction order dated 21/06/2011 for Rs. 100150/- purportedly accorded by Director General, may be discreetly investigated and in the light of the findings of (forensic) investigation, criminal case be filed against the accused officer or those found responsible as accomplices accordingly.

3. In the light of recommendations by the Inquiry Committee, the Competent Authority, adopting the prescribed procedure etc. was pleased to impose the major penalty of compulsory retirement on the accused ex-Principal Bakht Munir. The accused officer making the aforesaid order by the Competent Authority as impugned filed an appeal before the Khyber Pakhtunkhwa Service Tribunal, Peshawar. On 29th November, 2017, the Khyber Pakhtunkhwa Service Tribunal, pin pointed a technical flaw in the inquiry that an officer being part of the preliminary fact finding Inquiry cannot become a member, get associated with or be part of any subsequent formal inquiry or be assigned any role in conducting formal Inquiry proceedings. The Service Tribunal thus directed to conduct de-novo inquiry in the matter leading to the instant proceedings.

Facts:

4. According to the facts and record, the then Minister for Technical Education vide letter No. PS/MIN/MD&TE/KPK/2012/2-23/; Dated 15/10/2012 addressed to the Secretary Industries, Commerce & Technical Education, Peshawar complained that he made a surprise visit to Govt. College of Technology and Govt. College of Management Sciences at Timergara on 13th October, 2012 at 11:00 am and it was noted with great concern that all the staff were found absent from duty except Class-IV and there was no teacher in any class room to teach the students. The students also complained against the teachers including the Principal (accused Bakht Munir) that their classes /study was suffering badly. The then Minister recommended that the Principals of both Colleges be immediately changed and new suitable and competent officers be proposed for posting as Principals/DDOs to streamline the discipline/administration and ensure smooth educational activities in the Institutions in the best interest of the students and public at large. The accused Principal Bakht Munir (BS-19) was accordingly transferred from GCT Timergara (Lower Dir) vide Govt. of Khyber Pakhtunkhwa Notification No. SOIII (IND)TE/4-25/2012; Dated 18/10/2012 as Associate Professor (BS-19) GCT, Swat and Mr. Muhammad Mustafa assumed the charge as the new Principal, GCT Timergara (Lower Dir) on 31/10/2012.

5. Due to repeated complaints of malpractices, financial irregularities and violations of rules/regulations during tenure of accused Principal Mr. Bakht Munir, Special Internal Audit was carried out by the Four Member Committee **(Annex-II)**. When the accused officer could not convincingly explain/justify irregularities in maintenance of accounts, undue retention of public money, making irregular expenditures and non-availability of requisite vouchers/receipts/record and proof of procurements made without observing

pre-audit formalities and reasons for delayed deposits of Govt. dues/ public money etc., a fact finding inquiry was conducted (Annex-III). The report of the fact finding inquiry contained sufficient incriminating material against the accused officer which led to initiation of formal Inquiry under the E&D Rules, 2011 by the two Member Committee namely: Syed Nigran Shah (PCS SG BS-20), and Mr. Shakeel Ahmad (BS-20), Director General, Technical Education Khyber Pakhtunkhwa which was a detailed one leading to compulsory retirement of the accused officer.

Proceedings

6. The Managing Director, TEVTA Khyber Pakhtunkhwa was requested vide letter Dated 20/02/2018 to nominate a Departmental Representative well conversant with facts of the case to assist in the inquiry process along-with provision of relevant record. The IC& TE Department on 22/02/2018 also reminded and asked the DG/TEVTA, Khyber Pakhtunkhwa to take necessary action accordingly. On 12/03/2018, the DG/TEVTA KP was again requested to nominate a Departmental Representative and supply relevant record to proceed further in the matter as a period of 30 days had almost elapsed. The reply to the Charge-Sheet/SOA by the accused Dated 5/03/2018 was received which is placed at (Annex- IV). A detailed discussion was held with the accused officer about the charges in the Charge Sheet/SOA. The accused used the so called disturbed situation as an excuse for non-maintenance of record and refuted all the charges to have been framed against him at the behest of political bosses. How could the college have run double shifts if the situation was disturbed and conditions inclement for college to function properly and continue educational activities.

7. Meanwhile, the KP TEVTA nominated Mrs. Irum Sultana, Deputy Director (Lit), KP TEVTA Head Office, as Departmental Representative to assist in the inquiry process and to provide all relevant record and information required to the Inquiry Officer. The Departmental Representative assured to provide the requisite record in due course of time after obtaining the details from the GCT, Timergara. A Proforma based on the Charges levelled in the Charge Sheet against the accused officer and their current status was handed over to the Departmental Representative requesting for early provision of the required information/documents. The annotated proforma regarding current status of the charges duly signed by the Departmental Representative is at (Annex- V).

8. The information & record produced by the Departmental Representative was later on decided to be thoroughly discussed vis-à-vis the charges in the charge sheet/SOA and it was agreed that the Departmental Representative along-with concerned College staff and Accounts officer knowing the financial record and transactions would have a detailed sitting with inquiry officer to work out and sort out the matters to have a clear picture regarding the exact extent and magnitude of losses caused to the public exchequer during tenure of the accused officer and determine up–to-date status regarding income & expenditure, flaws in proper maintenance of record to deliberately confuse the matters on part of the accused officer by retaining in his custody all receipt books, cash-books, cheque books, etc. from concerned accounting staff and making entries himself keeping all other respective staff of the College unaware of the actual transactions and proper maintenance of record in accordance with the rules/regulations.

Personal Profile of the Accused Ex-Principal Engr. Bakht M...

The accused officer, Engr. Bakht Munir, was originally inducted in Govt. service on ad-hoc basis as Instructor (Mechanical) BS-17 vide Education Department Govt. of NWFP Notification No. SO (TE)2-35/87; dated 29/12/1987. However, later on, his services were regularized through Notification No. SO (TE)/2-1/79; dated 04-09-1988 under Regularization of Service Act. The accused officer Engr. Bakht Munir served in different capacities at places like Govt. Polytechnic Institute (GPI), Haripur, GPI, Swat, Govt. Vocational Institute (GVI), Chakdara, G.V.I, Kalaya, G.V.I Chakdara, Govt. Polytechnic Institute, Swat, GPI, Buner, GCT Timergara, GCT, Bannu, GCT, Timergara, GCT, Swat respectively.

Distinctive Features of the Career of the Accused Officer:

10. His service record reveals that the accused has had adverse remarks in PERs which have ultimately got expunged on appeals to higher authorities. Disciplinary actions/ inquiries have been initiated against the accused officer in the year 2001 and 2005 for various financial malpractices & irregularities prior to the instant inquiry of financial irregularities & malpractices. **(Annex-VI)** The elements common between the previous inquiries and instant one under E& D Rules, 2011 are as under:

i) Financial Irregularities.
ii) Doing fake signatures to get through the legal bottlenecks & procedures.
iii) Attaching false/ fake vouchers/ bills to legalize an expenditure.

11. The above hallmarks/ features reflect ***the old habits of the accused to make fake signatures and prepare fake/false/fabricated vouchers to legitimize illegal expenditures and get through different situations.*** The then Chief Secretary imposed minor penalty of "Censure" upon him. He, on appeal to the Service Tribunal wriggled out of the difficult situation when the Service Tribunal decided the case in his favour on technical ground pinpointing a flaw in the case which was the support that further emboldened the accused officer in carrying forward & continuing the same mal-practices.

Analysis of Record Supplied:

12. A detailed meeting was held on 27/03/2018 with the sitting (incumbent) College Principal Mr. Muhammad Mustafa in presence of the Departmental Representatives and GCT, Timergara Accounts related staff including Head Clerk, Cashier, Store-Keeper etc. They confirmed that no special (external) audit as per recommendation of the Two Member E& D Inquiry headed by Syed Kamran Shah could be conducted to date and no progress has been made so far to work out the actual losses caused to the public exchequer. As far as completion of the Cash Book by the accused officer is concerned, the same is not supported by authentic verified vouchers. The cash book entries completed after relinquishing the charge at this belated stage by the accused officer is just like filling the gaps ("Khana- puri"), an eye wash, without valid, legitimate expenditures supported by genuine vouchers. So the expenditures as reflected through cash book entries are sham and have been undertaken as cover up to legitimize the amount pocketed by the accused ex-Principal. The incumbent Principal (Muhammad Mustafa) confessed to have been continuously harassed to arrest

and expenditures/ payments recorded in the cash book at this belated stage when no vouchers/ proof thereof was known nor available.

The concerned accounting staff was also being threatened. Some of the people have been bribed to withdraw their previous complaints/ statements through partial payments of their losses. According to Muhammad Mustafa, the existing College Principal, the accused ex-principal, stopped him while on way to the College & asked to attest the record he had prepared at his home, when objected he gave no time for scrutiny or verification & insisted to do the needful as he was proceeding to Peshawar. According to the discussion held it was pointed out that whenever any mistake, flaw or irregularity is pointed out, an immediate remedy in the shape of ready- made, fake & fabricated record supported by false vouchers is produced in support thereof. The complainants against him are being harassed, bribed and persuaded to withdraw their complaints and hush up the matter and as a result of the strategy, the previous complainants against the accused ex-principal have almost backed out one by one & retracted their complaints for fear of their life, harassment or monetary inducements out of the amount misappropriated by the accused ex-principal. A general principle to follow as guide line in such circumstances could be to uphold/ safeguard public interests and not to compromise to verify/attest false, fake entries with/without support of vouchers at such a belated stage. The Store-keeper confessed that since no valid, genuine and legitimate purchases have actually been made during tenure of the accused ex-principal, duly supported by quotations/tenders, with proper recommendations/approval of the Purchase Committee. Only partial record has been produced by the accused with his reply to the Charge Sheet/statement of allegation which is also not correct and not based on actual purchases and expenditures. It is mere documentation of the expenditure made in the air. It was pointed out that fake sanction order for Rs. 100150/- was signed by the Ex-Principal and the expenditure was fake and no teaching material was actually purchased. The discussion with Store-keeper & other college staff revealed that in absence of actual physical availability of the so called "goods purchased" to have entered through the College gates with nothing on ground, no entry in the stock register has been made. One reason for not taking the fictitious items on stock which is obvious is that all such items once taken on stock, are to be regularly produced to audit for verification which could not be possible in case of fictitious items merely included in record/ entered in the cash-book to fill the huge gap in expenditures.

14. The matter came during discussion in the meeting as also reflected through complaints on record, that the amount accrued from auctions/ sale of old furniture/ fallen trees due to storms & rains has also not been deposited. Besides the construction work in the college was in progress and a sum of Rs. 4/5 thousand per month was received from the contractor as electricity charges/dues have not been deposited in the public exchequer. The said electricity consumed was included in the normal College electricity bill which was paid out of the college funds. The exact magnitude of fines, fees etc. and other receipts not deposited and pocketed by the accused ex-principal thus could not be possible to be worked out and calculated to recover and deposited in public exchequer as all the record was in custody of the ex-principal himself. Sufficient time has elapsed since 2011-12 to 2018 and most of the record has been made to disappear by the accused officer and most of the staff also got transferred and facts and events of the time are gradually getting lost/ effaced from human memories. A letter of the incumbent College Principal was available on record **(Annex-VII)** which reflected that a sum of Rs. 25, 54,880/- as overpayment & was drawn by the accused officer from the public exchequer which needed to be recovered from him and deposited back into Govt. exchequer. Protection against corruption is a fundamental human right which is a common heritage of every common citizen of this country plagued and under-dogged by exploitation and VIP culture under a perverted system due to flaws in the accountability & social justice system.

Proof of false Vouchers/Entries made at the belated stage by the accused ex-Principal like completion of summer vacatioin home-work:

15. The Anti-corruption Establishment also pursued the instant case and conducted investigations at their level. The Anti-corruption Establishment, Khyber Pakhtunkhwa in their Report vide Reference bearing OE No. 23/2013 Letter No. 3554/29/05/2013 in a case registered against accused Principal, GCT Timergara, Dir (Lower) recorded as under: **(Annex-VIII)**

"The College Staff of GCT Timergara, in their complaint lodged against ex-Principal Bakht Munir have charged him for misappropriation of College funds including fees collected from students and non-maintenance of proper record thereof with the request that aforesaid misappropriated Govt. money be recovered and deposited in the Public Exchequer and accused be taken to task ensuring legal action according to law." In this connection, the ACE staff submitted request to seek the record and after obtaining the record, the auditor Mr. S Jahan was assigned the task of audit, a total sum of **Rs. 1, 43, 43, 764/-** was worked out outstanding. Then in the presence of ex-Principal re-audit was held and the ex-principal brought receipts/ vouchers regarding income & expenditure from his home as there was record available in the College regarding the same. Even after spending two days, leaving of the record aside, the Auditor took a cross section of the record/ selected some important of students and receipts/ cash memos for the purpose of verification and handed over the same to the ACE staff/ CO (Circle Officer) for scrutiny/ verification. The cross section/ fractions the record so selected, confirmed/ corroborated the stance that there out of 75 students whom a sum of Rs. 600/- per head had been taken in excess on account of being over-age the amount was returned by the Board authorities but the ex-Principal (accused Bakht Munir) did not return the said amount to concerned students. Only 8 students out of them have been traced and their collective statements have been recorded by the ACE. This amount came to Rs. 45,000/- Similarly some of the cash memos/ receipts related to Shop-keepers were selected which include one Shah Electric Store having a sum of Rs. 39, 950/- and Shah Restaurant having a sum of Rs. 20,000/- and one Amjad Photo State with Rs. 1200 recorded their statements and refused to acknowledge the receipts to be genuine nor they have received the amount at all. Statements so recorded are available on record of the ACE. Similarly while doing verifications, statements of some of the College staff were recorded which are available on relevant file of ACE. A brief account of the calculations so made a sum of Rs. 40,000/- Others who had complained about overpayment/ over drawl of their names had submitted application. The record of 14 months' salary of these individuals was verified and information obtained which reflected that out of the salary of Mr. Hy Assistant Professor, the accused ex-Principal Bakht Munir has drawn a sum of Rs. 56 excess and retained himself without making payment to the concerned individual. Similarly sum of Rs. 56,000/- has been drawn and retained out of the salary of Engineer Badsha in excess for himself. Whereas a sum of Rs. 14,000/- has been taken/ retained by principal out of the salary of Asmat & others (as on record of ACE) and they have been sum of Rs. 6000/-, 6000/- and Rs. 2000/- per month each. On the same pattern, an amount was added up to the salary of other individuals and the extra/ excess amo

pocketed by the ex-principal. According to the Rules, the Principal was bound to receive a salary of Rs. 16,000/- per month (from the second shift money) whereas the aforesaid ex-principal on his part received a sum of Rs. 33,000/- initially and later on received a sum of Rs. 55,000/- as salary. In this way the accused ex-principal has drawn a sum of Rs. 5, 72,520/- over and above other drawls (from second shift amount). Besides, in the name of Mr. Najeeb Ullah Engineer resident of Timergara, three categories of salaries, of Morning Shift, Second Shift and as In-charge, a total of three types of salaries have been prepared & received. And information about the aforesaid individual i.e. Najibullah Engineer is that he is in Saudi Arabia and has no CV or personal file in the College record. Statement of a responsible person of the College in this regard stands recorded and has been made part of the ACE case record. Necessary inquiry with the help of NIC & Passport of Mr. Najib-ullah is being conducted to ascertain as to when Mr. Najib-ullah left for Saudi Arabia. Similarly the ex-principal affixed false & bogus signature of Deputy Director Technical Education on the sanction order for Rs. 100150/- wherein an inquiry stands completed & charge proved. The concerned Deputy Director has already declared the signature to be false & bogus. It is strange to note that when something is proved as false & bogus, then how a bill can be passed therein and an amount (of Rs. 100150/-) received. Further items are also being verified. For the moment, an interim final report in hand is prepared, and after examination by the auditor, legal proceeding against the concerned principal Bakht Munir is suggested/proposed. File report is submitted for necessary action.

Signed/Sd.
Ameer Muhammad Khan,
CO/ACE/Dir (Lower),
Dated 19/12./2013.

16. The above report from ACE speaks volumes about the accuracy, truth & care undertaken in making whatever entries were recorded in the cash book and the vouchers attached as proof thereof. When the NAB Baluchistan arrested Mr. Mushtaq Raisani, the then Secretary Finance, Baluchistan and a huge amount of cash was recovered from his residence, a news-analyst correctly pointed out that the amount has been recovered at a very early stage before it could be possible for the accused to prepare & produce proper vouchers and make relevant entries in respective ledgers / accounts/ records, project books etc. showing the amount to be validly accounted for, expended and incurred on purposes, projects and objectives it was officially meant for, leaving the province and the country as impoverished as it already stands narrating another tale of cruelty of the Centre and other provinces exploiting Baluchistan Province & its people for their ulterior motives. It was under such circumstances & scenario that a foreign visitor to the country had once remarked: "Pakistan is a poor country but its people are very rich."

17. The accused officer was heard in detail by the Four Member Special Internal Audit Party, by the Preliminary Inquiry Committee and later on by the Two Member formal Inquiry Committee as well as by the undersigned and he changed his versions according to the circumstances. In his reply to the Inquiry Officer, he stated that both the Govt.funds accounts and 2nd shift fund accounts were assigned/operated by Mr. Israr Head Clerk but later on, on his verbal request only 2nd shift funds account was assigned to Mr. Laiq Senior Clerk in addition to Morning Shift accounts. Due to non-cooperation/ not taking interest by the concerned ministerial staff in official duties, accounts record so maintained was miserably

poor. According to him he verbally directed them several times to complete the account... record, but they failed to do so deliberately and thus he had to take himself the 2nd shift a... in his custody. This version of the accused officer was totally rejected by the concerned st... and they in their statement recorded that it was absolutely wrong. There was no explanation called on record which reflected non-cooperation on part of the ministerial staff. The accused taking a U-turn, in his reply to the Charge Sheet has now completely changed his version and has stated that due to disturbed situation in the area, various records including the government cash book were misplaced and it could not be maintained. The departmental representative rebutted the plea of the accused officer that the situation could not be declared as disturbed at all when double shifts are being run in the college and record from ministerial staff w... withdrawn and taken into personal custody with ulterior motives. Statement under oath ... respect of Muhammad laiq, Ex- Senior Clerk, GCT Timergara stated that he was only in-charge in a name only and all the accounts, record, vouchers, cheque books was in custody of Accused Bakht Munir himself and he had not been delegated any powers or authority and the accused officer himself dealt with the whole business. **(Annex-IX)**.

18. The following facts on record and statements further corroborate & reflect the irregularities, malpractices and wrong doing on part of the accused officer:

i) Statement of Mr. Muhammad Mustafa, Principal Government College of Technology Timergara (Dir Lower) successor to the accused officer w.e.f 31/10/2012 clearly ... that a wrong reconciliation statement was got signed from him through cheating. incumbent Principal also forwarded an application of staff members/ Teac... Professors etc. to the DG/ TE that a sum of Rs. 25, 54, 880/- is yet to be recovered from the accused officer. **(Annex-X)**

ii) Statement in respect of Mr. Hidayat Ullah Khan, the then Deputy Director (B&A) later on posted as Secretary KP Board of Technical Education that the sanction order for Rs 100150/- bearing No. DGTE & MT/Acctt/3082; dated 21/06/2011 showing his signature is false/fake. He has fully denied that the said signature to be fake as he ha... already relinquished charge of Deputy Director (B&A) on 15/06/2011 (Annex-XI)

iii) Statement under oath in r/o Mr. Haider Ali, Assistant Professor, Islamiyat, GC... Timergara about financial irregularities and malpractices of the accused Bakht-Munir, Ex-Principal, GCT Timergara. **(Annex-XII)**

iv) Statement under oath in r/o Mr. Rahmat Islam, Assistant Professor, Mathematics, GCT, Timergara about non-procurement and non-purchase of any equipment by the accused ex-Principal Mr. Bakht Munir and reflecting merely fake expenditures on purchases for college only in papers and misappropriation of college funds. **(Annex-XIII)**

v) Statement of Engr. Karim-Ullah Lecturer Store-Purchase Officer about non-purcha... and nil expenditure during his tenure as SPO and false entries by the accused ... principle. **(Annex-XIV)**

vi) Statement under oath in respect of Mr. Mukhtiar Ahmad, Assistant Professor Economics, GCT, Timergara about non-expenditure on repair of transport by the ex... principal and receiving false bills on repairs of transport and receiving fake TA bills ... other staff. **(Annex-XV)**

vii) Statement under oath in r/o Engr. Badshah Zeb, Lecturer Electrical Technology, GC... Timergara Dir about the financial control of the hostel students related expenditure ... the ex-Principal himself. **(Annex-XVI)**

viii) Statement under oath in r/o Mr. Muhammad Laiq, Senior Clerk, GCT Timergara th... all record of accounts related to morning shift, second shift was taken from him by th... ex-principal and all cheque books, vouchers, files, ledgers etc. were retained by the ex... principal and he wrote cheques himself, signed himself and kept receipt books in ...

custody and forcibly took all record from him that his (Ex-Principal Bakht Munir's) brother is a Supdt. who will maintain the record for him.**(Annex-XVII)**

x) Statement under oath in r/o Mr. Muhammad Israr Head Clerk, GCT Timergara that all cheques were written by the Ex-Principal Bakht Munir and all Cheque Books were kept under his custody and no entry for him in the cash book was possible. The ex-principal refused to hand over details of the cheques drawn to him for necessary entry and kept all the record in his control till his transfer.**(Annex-XVIII)**

xi) Statement under oath in respect of Mr. Rafi-Ullah Junior Clerk, GCT Timergara that Sanction order for Rs. 100150/- was totally fake and bogus and he typed the same and handed over to the accused ex-Principal, Mr. Bakht Munir. (The same was later on signed by the ex-principal and attested the same.) **(Annex-XIX)**

xii) Statement under oath in respect of Mr. Tariq Store Keeper, GCT Timergara that he regularly attended the college and no store was purchased for the college during the period and the AC bill for a sum of Rs. 100150/- for purchase of training material has been passed but nothing has been purchased out of the said amount and hence he has not made any entry in the stock register nor has been issued anything to anyone at all. The blank status of stock register is thus checked by the enquiries committee members as well. **(Annex-XX)**

xiii) Statement under oath in r/o Muhammad Tariq Store-keeper about drawl and receipt of a sum of Rs. 23280/- by the accused Ex-Principal for four months and the amount has not been paid to him nor he signed for the same and all signature were fake.**(Ann-XXI)**

Statement under oath by Ziarat Gul S/O Wali Jan, Shop Assistant by fake signature and attestation on the sanction order for Rs. 100150/- by the accused Ex-Principal Mr. Bakht Munir.**(Annex-XXII)**

Findings:

19. During the tenure of the accused officer as Principal GCT, Timergara (Dir Lower), spawning from 01/02/2011 to 30/10/2012 (21 months in all), last five months of financial year 2010-11, a complete financial year of 2011-12 and first 4 months of financial year 2012-13 were covered. The following quantum of funds under head operating expenses were thus available to the accused officer which were utilized as indicated below:

S. No	Period of Financial year	Budget available (Rs)	Expenditure made (Rs)	Balance (Rs)
1.	1.2.2010 to 30.06.2011) FY 2010-11.	901376/-	835360/-	66016/-
2.	1.7.2011 to 30.06.2012 FY 2011-12.	727,000/-	725,697/-	1303/-
3.	1.7.2012 to 30.10.2012 FY 2012-13	15,42,600/-	87659/-	14,54,941/-

a) According to the internal audit party, the expenditure so made was irregular and needed proper justification by the accused officer because the requisite sanctions from the competent authority, quotations, tenders, demand lists, stock entries were not available, cash book not maintained and purchase committee not constituted.

b) In view of the incomplete/deficient record, the internal audit party calculated the amounts of revenue/income etc. generated from the students of morning/regular shift and second shift, on

e basis of the respective enrolments, which came to Rs. 38,39,250/- & Rs. 1,31,10,000/- respectively.

Since no proper record was maintained, the number of students and amount of money actually collected/ received from the students cannot be exactly worked out as the whole record was in the custody of accused ex-principal and it depends on his sweet will to disclose it the way he wanted as to how many were defaulters or failed to deposit the fee.

d) On the same pattern the internal audit party calculated the cumulative amount from 32 hostel in-mates (students) @ Rs. 6500/- per student including security as well as mess advance for the session 2011-12 & 2012-13 to be Rs. 416000/- Whereas according to the accused, the total amount received on that account was Rs. 122000/-. The exact record was not maintained and thus the actual loss cannot be correctly estimated.

e) According to General Financial Rules the accused officer was required to ensure regular maintenance of accounts and periodical inspection/checking/verification of all accounts books/registers, which he miserably failed to do. Both the cash books i.e. cash book of regular budget/funds and 2nd shift cash books, were not maintained regularly. The accused initially tried to pass the responsibility on to Mr. Muhammad Israr (Head Clerk) and Muhammad Laiq (Senior Clerk), attributing the failure to keep accounts and maintain cash book despite repeated instructions. The accused officer however, could not produce any tangible evidence as to why he had not taken any disciplinary action against the officials if they had not been maintaining accounts/ cash books properly. Both the officials blamed by him denied the claim of the accused which got support from verbal as well as written statements of other staff. According to them, all record, cash books, receipt books, and even cheque books had been taken into personal custody by the accused officer. Mr. Laiq, Senior Clerk, stated that though on papers the accounts of 2nd shift fund had been taken away from Muhammad Israr, Head Clerk, and handed over to him, in addition to Morning Shift/Student fund accounts, but in reality the same had been taken by the accused officer in his personal custody. It was also revealed that a brother of the accused officer would take care of the account matters. Thus the accused was solely responsible to the lapses baselessly blaming others.

f) Though the accused officer in reply to the Charge Sheet, has attached copies of some of the bids, documents etc. regarding a couple of procurement cases but all the concerned staff related to Store, including the Store Purchasing Officer, as well as the special internal audit party as well as the preliminary inquiry committee had pointed out doubtful and fake procurements done without anything actually entering the college gates. Mr. Rehmat Islam, Assistant Professor Mathematics (Store Purchasing Officer from February 2011 to June 2011, Mr. Karimullah, Lecturer Electrical, Mr. Muhammad Tariq, Storekeeper and Mr. Ziarat Gul Shop Assistant in their verbal as well as written statements denied any procurements of stores etc. in reality to have ever been made except pocketing the money. All purchases from the regular budgetary allocations and 2nd shift were done by the accused officer himself. No actual entries have been made in the stock register to date and the amount of fake sanction order of Rs. 100150/- was also drawn and pocketed without purchasing any teaching material at all. Thus no entry was possible to be made in the stock register for the concerned staff. False claim of expenditures of Rs. 3,71,991/- was made out of a total allocated sum of Rs. 3,72,400/- as main Stock register was in custody of Mr. Muhammad Tariq being the Store Keeper, did not show any purchases of stores /stocks etc. ever made during the period.

g) The fake sanction order No. DGTE&MT/Acctt/3082 ; dated 21/06/2011 for Rs. 100150/- on account of purchase of training material for GCT, Timergara was passed and the amount was

ted. Mr. Hidayat-ullah, an ex- Deputy Director confirmed the same to be fake and the Anti-Corruption Establishment also took notice thereof in their report. Which amount was [illegible]n and recoverable from the accused Officer. The fake sanction order was prepared and attested by the accused and sending the AC Bill to the DAO office with the remarks of "resubmitted after doing the needful". He was solely responsible for drawl of the amount. It was a clear fraud by the accused to which he has now flatly refused in his reply to the charge sheet.

The accused officer deliberately kept the receipt books in his custody and accused officer has not responded clearly in his reply and simply brushed aside all charges to be baseless. In the absence of relevant record, counterfoils, receipt books, the special internal audit party, preliminary inquiry committee, college staff concerned could not determine the actual quantum of payments made on that account. Statements of Mr. Haider Ali, Assistant Professor Islamiyat (then in-charge of admission) and joint written statement on record by the members of the special internal audit is worth perusal and relevant in this regard.

The accused officer has simply admitted to have deposited a sum of Rs. 3,82,000/- in Govt. Treasury through three challan No. 54, 59 and 71 while in the absence of the relevant record on the basis of actual enrollment; special internal audit party as well as the preliminary inquiry Committee in their reports estimated total collection of Rs. 1,31,10,000/- from the admission/ students of the 2nd shift and Rs. 38,39,250/- from admitted students of Morning/ Regular shift during 2010-11, 2011-12, and 2012-13. The accused officer could not satisfy personal custody of receipt books, deposit of less collected money against estimated large quantum of collected amount and missing of unaccounted for amounts. In view of the foregoing, it is too difficult to reliably determine the actual amount of receipts on this account.

According to GFR provisions and Treasury Rules, on receipt/ payment/ collection of public money or Govt. dues, the amount is required to be deposited within 24 hours in Govt. Treasury/Bank Account. Withholding and retention of public money and deficient and missing amounts are gross violations and irregularities with clear ulterior motives behind the same.

The accused in his statement while responding to the charge sheet has passed the buck on by claiming that all the relevant vouchers had been handed over to Mr. Fayaz, Sr. Clerk, Audit Section, DG, TE& MT (a member of the special internal audit party). However his claim is not convincing as the special internal audit party's report did not endorse the accused's claim.

About eleven (11) staff members who were also performing duties in the 2nd shift, in their complaint to the DG/TE&MT alleged that the accused would claim higher amount & pay them lesser amount and obtain their signatures on blank paper; also following a practice of making bogus signatures of certain employees. The charge was very serious and the complainants confirmed their stance verbally as well as in writing. The ACE also took cognizance of the matter registering the case against the accused.

i) The salaries for the month of October, 2012 which could not be timely paid due to departure of the accused ex-principal, the liabilities were later on cleared by the incumbent principal after necessary verification. It is now clear that a sum of Rs. 1, 03, 825/- on account of salary for October, 2012 stands paid to the concerned staff of 2nd shift.

ii) As far as charge at S. No. 11 is concerned, a sum of Rs. 68,390/- is still outstanding against the accused officer. A total sum of 4, 97,000/- is recoverable against which a sum of Rs.4,28, 610/- stands deposited. A sum of Rs. 68,390/- is thus still outstanding against the accused officer.

iii) In the charge No. 12, instead of financial years, calendar years of 2010 and 2011 stand reflected. Actually budgetary allocations are meant for financial years and accounts for the expenditure

made for funds utilized therefrom are also maintained accordingly. Only one month of January, 2010 from previous tenure of the accused officer as Principal GCT, Timergara falls in calendar year 2010, while last 6 months of calendar year 2010-11 and first six months of Financial year 2011-12 are included therein. The reflected amounts of Rs. 1,31,10,000/- as total receipts from 2nd shift and Rs. 38,39,250/- from morning shift are based on total enrolment of students as taken into account by the Special internal audit team and later on upheld by the preliminary inquiry Committee in its report given missing vouchers/ missing receipt books. Thus the situation is still the same and in the absence of the complete accounts/ receipts/ record, the genuineness and accuracy of expenditure/utilization of funds during the tenure of the accused officer stands compromised and cannot be ascertained unless a comprehensive external audit is carried out. The accused officer failed to satisfy his reply to the charge No. 12 on these counts. Physical examination of record produced and oral as well as written statements rendered during the inquiry proceedings verify the prosecution case. The accused officer has claimed lesser number of admissions of students, out of whom a significant number are claimed to have not paid the prescribed fee. The mere presence of such considerable number of defaulters on institutions' roll without paying the fee reflects adversely on the accused officers' mismanagement and working.

p) The charge 13 is general in nature but reflects the truth of wastage of resources & public funds due to non-maintenance of proper record and lack of discipline in protection of public funds.

q) Charge 14 reflects variation in receipts from sale of prospectus which is a similar situation of a careless handling and non-maintenance of proper record resulting in unpredictable loss to the exchequer.

CONCLUSIONS:

20. In view of the foregoing facts, statements/ perusal & examination of record & hearing of the accused officer as well as other staff concerned and the Departmental representative, the following rational & logical conclusions can be drawn:

i) Retention of all accounts related documents/books including cash books, receipts books, fines data, Cheque Books in personal custody of the accused officer instead of the concerned officials reflects a clear ulterior motive on part of the accused officer. Non-disclosure of actual transactions, receipts and actual data through retention of record reflects the mala-fide of the accused to cover up his misdeeds. This act was in violation and contrary to official practice, rules/regulations but like throwing dust in eyes of the audit and inquiry to never know the facts and be aware of the reality of actual losses done to the exchequer.

ii) It was naïve to deposit the amount on different accounts including admissions, tuitions fees, fines, hostel charges etc. with the accused officer instead of directly depositing the same in the Govt's designated account. It was totally unjust.

iii) The provisions of GFR and Treasury Rules were violated time & again and accounts were neither maintained nor periodically supervised which was a criminal act on part of the in-charge accused officer. Which clearly reflects the bad intentions on part of the accused officer to achieve his ulterior motives.

iv) It was a moral, administrative, financial mismanagement aimed at personal gains & benefits at the cost of dignity and respect of a reputed public Institution & its status.

v) In order to make a cover up, the accused officer resorted to fake over-expenditure, false procurements and personal self-maintained entries which could not be amply proved through genuine and legitimate/ verifiable vouchers, strict observance of rules and procedures, proper

...ions of competent authority etc. which was quite impossible to achieve for him. The ...nised status of his exorbitant and exaggerated/ inflated expenditure is quite obvious as ...irmed by the ACE.

...lated entries in the cash books and maintaining accounts books, preparation of receipts in ...luxury and comfort of one's home was mere stop gap arrangement as pointed out in case ...only a cross section of the vouchers by the ACE. It reflects that the exercise was mere filling of the gaps. Neither the expenditure was real nor acceptable and valid in the eyes of law & rules.

ii) The accused survived through sheer good luck for such a long time but evil & falsehood never wins to survive forever and sooner or later the downfall strikes. Only honesty, truth and piety prevails & survives in the long run bringing a good name & reputation long remembered through the posterity. Filling gaps and making entries in the absence of legitimate vouchers/ receipts is not valid. Verification of personal self- made entries to be correct & valid is not acceptable in the eyes of law.

iii) The charge No. 1 as reflected in the Charge Sheet stands proved.

x) The Charge No. 2 stands substantially proved.

:) The Charge No. 3 is proved.

i) The Charge No. 4 is also proved.

ii) The Charge No. 5 is also proved as the vouchers/ receipts and actual record has not been disclosed to know the actual income/ expenditure.

(iii) The Charge No. 6 stands proved as belated entries at this stage without actual vouchers and self-verification of entries to have been checked and found correct are not valid in the eyes of law and Treasury Rules.

xiv) Charge No 7 is proved as the actual magnitude and quantum of receipts in the absence of neutral, impartial external audit is not possible and only piece-meal & partly deposit of the amount does not absolve one of the losses caused to the public exchequer.

xv) The Charge 8 and 9 also stand proved.

xvi) The accused relinquished charge on 30/10/2012 while salary for the month of October, 2012 was due for payment on or after 1/11/2012 which was subsequently disbursed by the successor incumbent Principal to the concerned staff of 2nd Shift. Hence the charge could not stand proved.

xvii) Charge 11 has been proved.

xviii) The actual quantum of receipts and expenditure during the tenure of the accused officer could not be fully substantiated/ accounted for due to incomplete/deficient record and missing vouchers/ receipts. The position still stands as before. Hence the charge No 12 has been substantially proved.

xix) Allegation No. 13 is of repetitive nature and general in terms. As per available records and statements, it also stands substantially proved.

xx) The Charge No. 14 is partially proved as no proper record was timely and carefully maintained.

RECOMMENDATIONS

21. In the light of statements/ examination of the accused officer as wells other officers/officials concerned and the foregoing facts, findings and careful scrutiny of the available record, the following recommendations are made:

i) The competent authority may impose any one of the major penalty from amongst those prescribed in Rule-4 (1) (b) of the Khyber Pakhtunkhwa Efficiency & Discipline rules, 2011 with any additional minor penalties as he may deem appropriate in the light of the findings of the inquiry report.

ii) Besides, a Special (external) audit of the accounts pertaining to the reported tenure (01.02.2011 to 30.10.2012) as well as previous tenure (01.04.2008 to 31.01.2010) of the accused officer as Principal GCT Timergara (Dir Lower) may be arranged/ carried out in order to ascertain actual amount/ quantum of income/receipts/ expenditure and verification of accounts. After knowing factual position and actual quantum of the financial losses, recovery of the same from the accused officer must be ensured.

iii) The accused officer shall not be posted as Principal of any Institute or office in-charge of any independent office involving financial transactions.

iv) Recoveries be made for making fake signatures of certain employees by the accused officer on account of payment of salaries of the 2nd shift.

v. On the same pattern, the fake /fabricated sanction order dated 21/06/2011 for Rs.100150/- drawn & cashed by the accused officer and personally attested by him, Criminal investigations case be filed against the accused officer and the amount drawn recovered & deposited in public exchequer as no teaching material was purchased therein.

Javed-Anwar, Secretary
Khyber Pakhtunkhwa Public Service Commission,
Peshawar.

Annex C 22

To

Mr.Bakht Munir,
Associate Professor (BS-19),
Govt College of Technology, Mingora Swat

Subject: SHOW CAUSE NOTICE

I am directed to refer to the subject noted above and to enclose herewith two copies of the show cause notice wherein the competent authority has tentatively decided the imposition of major penalty of "Removal from Service", alongwith recovery of rupees amounting to Rs.1,43,42,704/-, inquiry report and to state that copy of the show cause notice may be returned to the Department after having signed as to token of receipt immediately.

2. You are directed to submit your reply, if any, within 7 days of the date of this letter, otherwise, it will be presumed that you have nothing to put in your defence and ex-party action will follow.

3. You are further directed to intimate whether you desire to be heard in person or otherwise.

(Encl: as above)

(HAMID HUSSAIN)
SECTION OFFICER-II

(23)

SHOW CAUSE NOTICE

I, Mahmood Khan, Chief Minister, Khyber Pakhtunkhwa as Competent Authority, under the Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011, do hereby serve you, Mr.Bakht Munir, Ex-Principal (BS-19) Govt: College of Technology, Timergara presently working as Associate Professor (BS-19), Govt: College of Technology, Mingora Swat with the following show cause notice:

That consequent upon completion of *de-novo* inquiry conducted against you by the inquiry officer, the charges of corruption, misuse of power and misconduct stand proved against you. Besides, the audit party also shown a liability of Rs.14.5 million against you and recommended its recovery duly mentioned by the enquiry officer in the enquiry report at Para 15.

I am, therefore, satisfied that by virtue of the inquiry above referred charges have been proved against you in light of the findings of the inquiry officer in the said de-novo inquiry.

2. As a result thereof, I, as Competent Authority, have tentatively decided to impose upon you the penalty of [illegible] and recovery of rupees amounting to Rs [illegible] under Rule-4 of the said rule.

3. You are, therefore, required to show cause as to why the aforesaid penalty should not be imposed upon you and also intimate whether you desire to be heard in person.

4. If no reply to this notice is received within seven (07) days or not more than fifteen (15) days of its delivery, it shall be presumed that you have no defense to put in and in that case an ex-parte action shall be taken against you.

5. A copy of the findings of the inquiry officer is enclosed.

(MAHMOOD KHAN)
Chief Minister, Khyber Pakhtunkhwa

Mr.Bakht Munir,
Associate Professor (BS-19),
Govt: College of Technology, Mingora Swat

ANNEX D

Government of Khyber Pakhtunkhwa
Industries, Commerce & Technical Education Department

24

NOTIFICATION

No.SOIII(IND)5-22/2014: WHEREAS, Engr; Bakht Munir, Associate Professor BPS-19, Govt; College of Technology, Mingora Swat was proceeded against under the Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011, on account of charges mentioned in the Charge Sheet and the Statement of Allegations;

2. AND WHEREAS, in pursuance of order No.SOIII(IND)5-22/2015/6407 dated 13.06.2018 an inquiry was conducted by the inquiry officer against the accused;

3. AND WHERAS, the Inquiry officer after having examined the charges, evidence on record and explanation of the accused officer, submitted his report;

4. AND WHERAS, the competent authority also afforded opportunity of personal hearing to the accused officer;

5. NOW THEREFORE, the Competent Authority, after having considered the charges, evidence on record, the explanation of the accused officer, defence afforded to the accused officer during personal hearing and exercising his power under Rule-14 of Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011, has imposed major penalty of **"Removal from Service and Recovery of Rs.1,43,43,764/-"** on Engr;Bakht Munir, Associate Professor (BPS-19) Govt; College of Technology, Mingora Swat, with immediate effect.

-Sd-
Secretary to Govt. of Khyber Pakhtunkhwa,
Industries, Commerce & Technical Education
Department.

Endst:No.SOIII(IND)5-22/2014 | 39-44 Dated Pesh. the 1st January, 2019

Copy forwarded to the;

1. Principal Secretary to Chief Minister, Khyber Pakhtunkhwa, Peshawar.
2. PSO to Chief Secretary, Khyber Pakhtukhwa, Peshawar.
3. Managing Director, KP-TEVTA, Peshawar.
4. District Accounts Officer, Swat.
5. Principal Govt; College of Technology, Mingora Swat.
6. Officer concerned.
7. File/office copy.

(HAMEED UR REHMAN)
SECTION OFFICER-III 1/1/019.

Personal Hearing -

Annex-E

25

GOVERNMENT OF KHYBER PAKHTUNKHWA
SCIENCE & TECHNOLOGY AND INFORMATION
TECHNOLOGY DEPARTMENT

6701

To

Subject: PERSONAL HEARING IN CASE OF ENGINEER BAKHT MUNIR, PRINCIPAL, GOVT. BOYS POLYTECHNIC INSTITUTE TECHNOLOGY TIMERGARA (DIR).

The undersigned is directed to refer to the correspondence resting with the competent Authority (Chief Minister) on the subject noted above and to state that a charge sheet in connection with charges leveled against Engineer Bakht Munir, Principal, Govt. Boys Polytechnic Institute Technology Timergara (Dir) was issued to him by the Director Elementary & Secondary Education, Malakand Division, Saidu Sharif, Swat. The competent authority (Chief Minister) has decided to impose the penalty upon the accused officer namely Engineer Bakht Munir, Principal, Govt. Boys Polytechnic Institute Technology Timergara (Dir) for misappropriation of rupees amounting to Rs: 1,45,43,764/-

You are therefore directed to inform the accused officer to attend the office of the undersigned on 07.11.2018 at 11:00 AM for personal hearing in the subject case so as to proceed further in the matter. In addition, a representative well conversant with the facts of case along-with complete record may also be directed to attend the office of the undersigned on the date and time mentioned above.

(ZAFAR IQBAL)
SECRETARY

Endst No. and date even.

Copy forwarded to Secretary, Industries, Commerce and Technical Education Government of Khyber Pakhtunkhwa with the request to depute a well conversant officer/reprcsentative of the Department to attend the office of the undersigned on the date and time mentioned above.

SECRETARY

D112(HK/A)

Inform today 6/11

BEFORE THE LEARNED SERVICE TRIBUNAL

KHYBER PAKHTUNKHWA, PESHAWAR

PROFORMA FOR EARLY HEARING

Form "A"

To be filled by the counsel

Case No.	Appeal No. 537/2019						
Case Title	**Bakht Munir Ex-Associate Professor .....Appellants** **VERSUS** **Govt of KPK & others.....Respondents**						
Date of Institution	22.06.2022						
Case Status	**Fresh**			**Pending**			
Stage	**Notice**		**Motion**		**PAN**		
Urgency to be clearly stated	That the Appellant seeking the re-instatement from service on the ground of embezzlement, the same issue was also before the Anti-Corruption Court, which is decided in favour of the Appellant.						
Nature of the relief sought	That the matter pertains to urgent in nature						
Next date of hearing	10.08.2022						
Alleged Target Date	Within Current Week						
Counsel for	**Petitioner**		**Respondent**		**In Person**		

Signature of Counsel/Party

BEFORE THE LEARNED SERVICE TRIBUNAL

KHYBER PAKHTUNKHWA, PESHAWAR

CM No. _____/2022

In Re:

Appeal No. 537/2019

Bakht Munir Ex-Associate Professor .....Appellants

V E R S U S

Govt of KPK & others.....Respondents

I N D E X

S.No	Description of Documents	Annex	Pages
1.	Early Hearing form		A
2.	Application for early hearing		1-2
3.	Affidavit		3

Appellant
Through

ZARTAJ ANWAR
Advocate, High Court
Peshawar

BEFORE THE LEARNED SERVICE TRIBUNAL

KHYBER PAKHTUNKHWA, PESHAWAR

CM No. _____/2022

In Re:

Appeal No. 537/2019

Bakht Munir Ex-Associate Professor .....Appellants

V E R S U S

Govt of KPK & others.....Respondents

APPLICATION FOR EARLY HEARING IN THE ABOVE TITLED SERVICE APPEAL

Respectfully Sheweth:

1. That the above titled Appeal is pending adjudication before this Honourable Court which is fixed for 10.08.2022.

2. That the Appellant seeking the re-instatement from service on the ground of embezzlement, the same issue was also before the Anti-Corruption Court, which is decided in favour of the Appellant.

3. That all fundamental rights of appellant have been badly violated in the case subjudice.

4. That being sanguine about the success of Appeal it is requested the case may be posted for early date.

5. That there is no legal bar on acceptance of this application.

It is, therefore, most humbly prayed that on acceptance of this application, the above titled Service Appeal may kindly be fixed for an early date as soon as possible.

Appellant
Through

ZARTAJ ANWAR
Advocate, High Court
Peshawar

BEFORE THE LEARNED SERVICE TRIBUNAL

KHYBER PAKHTUNKHWA, PESHAWAR

CM No. _____/2022

In Re:

Appeal No. 537/2019

Bakht Munir Ex-Associate Professor .....Appellants

V E R S U S

Govt of KPK & others.....Respondents

AFFIDAVIT:

It is stated on oath that the contents of the instant Application are true and correct to the best of my knowledge and belief and nothing has been kept concealed from this Hon'ble Court.

D E P O N E N T

BEFORE THE LEARNED SERVICE TRIBUNAL
KHYBER PAKHTUNKHWA, PESHAWAR
PROFORMA FOR EARLY HEARING

Form "A"

To be filled by the counsel

Case No.	Appeal No. 537/2019							
Case Title	**Bakht Munir Ex-Associate Professor .....Appellants** **VERSUS** **Govt of KPK & others.....Respondents**							
Date of Institution	22.06.2022							
Case Status	**Fresh**			**Pending**				
Stage	**Notice**		**Motion**		**PAN**			
Urgency to be clearly stated	That the Appellant seeking the re-instatement from service on the ground of embezzlement, the same issue was also before the Anti-Corruption Court, which is decided in favour of the Appellant.							
Nature of the relief sought	That the matter pertains to urgent in nature							
Next date of hearing	10.08.2022							
Alleged Target Date	Within Current Week							
Counsel for	**Petitioner**		**Respondent**		**In Person**			

Signature of Counsel/Party

BEFORE THE LEARNED SERVICE TRIBUNAL

KHYBER PAKHTUNKHWA, PESHAWAR

CM No. _____/2022

In Re:

Appeal No. 537/2019

Bakht Munir Ex-Associate Professor .....Appellants

V E R S U S

Govt of KPK & others.....Respondents

I N D E X

S.No	Description of Documents	Annex	Pages
1.	Early Hearing form		A
2.	Application for early hearing		1-2
3.	Affidavit		3

Appellant
Through

ZARTAJ ANWAR
Advocate, High Court
Peshawar

BEFORE THE LEARNED SERVICE TRIBUNAL

KHYBER PAKHTUNKHWA, PESHAWAR

CM No. _____/2022

In Re:

Appeal No. 537/2019

Bakht Munir Ex-Associate Professor .....Appellants

V E R S U S

Govt of KPK & others.....Respondents

APPLICATION FOR EARLY HEARING IN THE ABOVE TITLED SERVICE APPEAL

Respectfully Sheweth:

1. That the above titled Appeal is pending adjudication before this Honourable Court which is fixed for 10.08.2022.

2. That the Appellant seeking the re-instatement from service on the ground of embezzlement, the same issue was also before the Anti-Corruption Court, which is decided in favour of the Appellant.

3. That all fundamental rights of appellant have been badly violated in the case subjudice.

4. That being sanguine about the success of Appeal it is requested the case may be posted for early date.

5. That there is no legal bar on acceptance of this application.

It is, therefore, most humbly prayed that on acceptance of this application, the above titled Service Appeal may kindly be fixed for an early date as soon as possible.

Appellant
Through

ZARTAJ ANWAR
Advocate, High Court
Peshawar

BEFORE THE LEARNED SERVICE TRIBUNAL

KHYBER PAKHTUNKHWA, PESHAWAR

CM No. _____/2022

In Re:

Appeal No. 537/2019

Bakht Munir Ex-Associate Professor .....Appellants

V E R S U S

Govt of KPK & others.....Respondents

AFFIDAVIT:

It is stated on oath that the contents of the instant Application are true and correct to the best of my knowledge and belief and nothing has been kept concealed from this Hon'ble Court.

D E P O N E N T

BEFORE THE LEARNED SERVICE TRIBUNAL
KHYBER PAKHTUNKHWA, PESHAWAR
PROFORMA FOR EARLY HEARING

Form "A"

To be filled by the counsel

Case No.	Appeal No. 537/2019							
Case Title	**Bakht Munir Ex-Associate Professor .....Appellants** **VERSUS** **Govt of KPK & others.....Respondents**							
Date of Institution	22.06.2022							
Case Status	**Fresh**			**Pending**				
Stage	**Notice**		**Motion**		**PAN**			
Urgency to be clearly stated	That the Appellant seeking the re-instatement from service on the ground of embezzlement, the same issue was also before the Anti-Corruption Court, which is decided in favour of the Appellant.							
Nature of the relief sought	That the matter pertains to urgent in nature							
Next date of hearing	10.08.2022							
Alleged Target Date	Within Current Week							
Counsel for	**Petitioner**		**Respondent**		**In Person**			

Signature of Counsel/Party

BEFORE THE LEARNED SERVICE TRIBUNAL

KHYBER PAKHTUNKHWA, PESHAWAR

CM No. _____/2022

In Re:

Appeal No. 537/2019

Bakht Munir Ex-Associate Professor .....Appellants

V E R S U S

Govt of KPK & others.....Respondents

I N D E X

S.No	Description of Documents	Annex	Pages
1.	Early Hearing form		A
2.	Application for early hearing		1-2
3.	Affidavit		3

Appellant
Through

ZARTAJ ANWAR
Advocate, High Court
Peshawar

BEFORE THE LEARNED SERVICE TRIBUNAL

KHYBER PAKHTUNKHWA, PESHAWAR

CM No. _____/2022

In Re:

Appeal No. 537/2019

Bakht Munir Ex-Associate Professor .....Appellants

V E R S U S

Govt of KPK & others.....Respondents

APPLICATION FOR EARLY HEARING IN THE ABOVE TITLED SERVICE APPEAL

Respectfully Sheweth:

1. That the above titled Appeal is pending adjudication before this Honourable Court which is fixed for 10.08.2022.

2. That the Appellant seeking the re-instatement from service on the ground of embezzlement, the same issue was also before the Anti-Corruption Court, which is decided in favour of the Appellant.

3. That all fundamental rights of appellant have been badly violated in the case subjudice.

4. That being sanguine about the success of Appeal it is requested the case may be posted for early date.

5. That there is no legal bar on acceptance of this application.

It is, therefore, most humbly prayed that on acceptance of this application, the above titled Service Appeal may kindly be fixed for an early date as soon as possible.

Appellant
Through

ZARTAJ ANWAR
Advocate, High Court
Peshawar

BEFORE THE LEARNED SERVICE TRIBUNAL

KHYBER PAKHTUNKHWA, PESHAWAR

CM No. _____/2022

In Re:

Appeal No. 537/2019

Bakht Munir Ex-Associate Professor .....Appellants

V E R S U S

Govt of KPK & others.....Respondents

AFFIDAVIT:

It is stated on oath that the contents of the instant Application are true and correct to the best of my knowledge and belief and nothing has been kept concealed from this Hon'ble Court.

D E P O N E N T