

**BEFORE THE HONOURABLE KHYBER PAKHTUNKHWA SERVICE**

**DERA ISMAIL KHAN**

**S.A # 805/2023**

Mr. Zahid Muhammad ..... Appellant

Versus

Govt of Khyber Pakhtunkhwa,  
Through Secretary, Higher Education,  
Khyber Pakhtunkhwa, Peshawar  
& others.....

Respondents

**INDEX**

S.No	Description of documents	Annexure	Page No.
1.	Parawise Comments		1-2
2.	Affidavit		3
3.	Authority letter		4
4.	Copy of Complaint	A	5-6
5.	Letter Dated 07/02/2022	B	7
6.	Charge Sheet, Statement of Allegation	C-D	8-9
7.	Reply of the appellant	E	10-11
8.	Inquiry Report	F	12-13
9.	Show Cause	G	14
10.	Office Order dated 16/11/2022	H	15

Respondents

19

**BEFORE THE HONOURABLE KHYBER PAKHTUNKHWA SERVICE  
TRIBUNAL, CAMP COURTS DERA ISMAIL KHAN**

S.A # 805/2023

Mr. Zahid Muhammad.....Appellant

Versus

Govt. of Khyber Pakhtunkhwa  
Through Secretary  
and Director, Higher Education Peshawar..... Respondents

**SUBJECT: PARAWISE COMMENTS ON BEHALF OF RESPONDENTS NO. 1 to 3**

Respectfully Sheweth: -

**Preliminary Objections:-**

1. That the appellant has got neither cause of action nor locus standi to file the instant Service Appeal.
2. That the appellant has not come to this Tribunal with clean hands.
3. That the appellant is estopped by his own conduct to file the instant appeal.

**Facts: -**

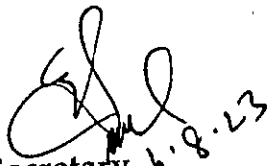
- 1) Pertains to record.
- 2) Incorrect. That a complaint regarding embezzlement was received from 14 staff members, against the appellant (Annex-A) On the basis of the said complaint disciplinary proceedings were initiated against the appellant. Dr. Abid Hussain, Associate Professor of Law was nominated as inquiry officer vide letter dated 04/02/2022 (Annex-B). Charge sheet and statement of allegations were served upon the appellant (Annex-C, D), in response the appellant submitted his reply (Annex-E) and the inquiry officer submitted his inquiry report wherein allegation against the appellant has been proved (Annex-F). Show cause was issued to the appellant (Annex-G) but he did not submit his reply within the stipulated period and after fulfilment of all Codal Formalities the competent authority imposed vide officer order dated 16/11/2022 major penalty of compulsory retirement from service alongwith recovery of embezzled amount of Rs. 2800,000 (Annex-H).
- 3) Incorrect. As already explained in preceding Para. It is pertinent to mentioned here the appellant appeared before the inquire officer.
- 4) Pertain to record
- 5) Incorrect. As already explained in preceding paras.

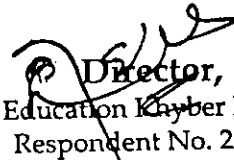
**Grounds: -**


- I. Incorrect. That the office order dated 16/11/2022 is in accordance with law/rules.
- II. Incorrect. That formal inquiry was conducted as already explained in Para 2 of facts.
- III. Incorrect. That the appellant was given full opportunity to defend himself but he failed to do so.
- IV. Incorrect. That the appellant is trying to mislead the Hon'ble Tribunal. As already explained in para 2 of facts, proper charge sheet, statement of allegation, show cause were served upon the appellant and the also appeared before the inquiry officer and also submitted his reply to the inquiry officer.
- V. Incorrect. As already explained in preceding paras.
- VI. Incorrect. As already explained in preceding paras and documentary evidence is also attached.
- VII. Incorrect. That show cause notice was served upon the appellant but he did not submit reply of the same.
- VIII. Incorrect. As replied above.
- IX. Incorrect. As already explained in preceding paras.
- X. Incorrect. As already explained in preceding paras.
- XI. The respondents may be allowed to raise additional grounds at the time of arguments.

**Prayer:-**

It is, therefore, humbly prayed that the instant Service Appeal is based on misconception/misstatements hence may graciously be dismissed.

  
Secretary, 4.8.23  
Higher Department Education Khyber Pakhtunkhwa  
Respondent No. 1

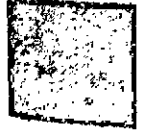
  
Director,  
Higher Education Khyber Pakhtunkhwa  
Respondent No. 2

  
Dy: Director, (Estt;)  
Higher Education Khyber Pakhtunkhwa  
Respondent No. 3

# Annexure 17

(Annex 02) A

گورنمنٹ ڈگری کالج لدھا ساوتھ وزیرستان کے سٹاف کا تنخواہ کے مد میں ہونے والے مبینہ غبن کے متعلق مشترکہ تحریری بیان۔



مسئلہ:

گورنمنٹ ڈگری کالج لدھا ساوتھ وزیرستان ایجنسی کے 14 سٹاف ممبرز سے 2 لاکھ فی کس کے حساب سے 28 لاکھ روپے ریکوری شروع ہے۔ یہ رقم جنوری 2014 میں سٹاف کی تنخواہ میں 5801 کوڈ کے تحت شامل کی گئی مگر سٹاف نے نا ہی یہ رقم وصول کی نہ ہی اس بارے میں کوئی معلومات ہیں۔

حقائق:

مارچ 2020 میں ہمیں معلوم ہوا کہ جنوری 2014 میں ہماری تنخواہ جو اس وقت 40,526 روپے تھی کی بجائے 2 لاکھ روپے اضافی جمع ہو کر 240526 روپے فی کس کے حساب سے GDC Ladha SWA کے DDO بینک اکاؤنٹ میں جمع ہوئی ہے۔ (جنوری 2014) (Annex 1)

ایجنسی اکاؤنٹس آفس ساوتھ وزیرستان کے آڈٹ پیرا کے مطابق یہ اضافی رقم قابل واپسی ہے۔ لہذا تمام سٹاف سے متعلقہ رقم ماہانہ اقساط میں واپس لی جائے گی۔ اس بابت جب ہم نے ایجنسی اکاؤنٹس آفس کے عملہ سے معلوم کیا تو انہوں نے کہا کہ جنوری 2014 میں یہ رقم GDC Ladha SWA کے DDO بینک اکاؤنٹ میں جمع ہو چکی ہے۔ جب ہم نے بیل کی کاپی مانگی تو ایجنسی اکاؤنٹس آفس والوں نے متعلقہ ریکارڈ دینے سے انکار کر دیا۔ اس کے بعد ہم نے اپنے پرنسپل محمد سلیمان سے رابطہ کی کوشش کی مگر آج تک رابطہ نہ ہو سکا۔ کالج کے کلرک زاہد سے معلومات کی تو اول انہوں نے کہا کہ میں یہ مسئلہ حل کر دوں گا مگر بعد میں صاف انکاری ہوا کہ انہیں اس بارے میں کوئی معلومات نہیں جب کالج کلرک زاہد سے ہم نے بینک اسٹیٹمنٹ، بیل کی کاپی اور متعلقہ ریکارڈ مانگے تو انہوں نے کہا کہ ریکارڈ ان کے پاس نہیں ہے اور DDO بینک اکاؤنٹ بھی تبدیل کر چکے ہیں لہذا بینک اسٹیٹمنٹ نہیں دے سکتے۔ واضح رہے کہ 2014 میں ایجنسی اکاؤنٹس آفس کا نظام مینول تھا اور تمام سٹاف کی تنخواہیں DDO کے بینک اکاؤنٹ میں جمع ہوتی پھر وہاں سے تمام اسٹاف کو کالج کلرک زاہد کیش کی صورت میں تنخواہ دیتا تھا۔ بعد میں جب ایجنسی اکاؤنٹس آفس کا نظام کمپیوٹرائزڈ ہوا تو اب تمام اسٹاف کو ان کی تنخواہیں اپنے، اپنے بینک اکاؤنٹ میں منتقل ہو جاتی ہیں۔

ممکنہ کارروائی:

ایجنسی اکاؤنٹس آفس ساوتھ وزیرستان اور GDC Ladha SWA کی انتظامیہ کی جانب سے عدم تعاون کے بعد ہم نے 24 جون 2020 کو ڈائریکٹر ہائر ایجوکیشن خیبر پختونخواہ کو اس مسئلہ کی بابت درخواست دی اور اس درخواست کی ایک، ایک کاپی متعلقہ محکموں، جن میں سیکرٹری ہائر ایجوکیشن کے پی کے، اکاؤنٹس جنرل کے پی کے، ہصوبائی ڈائریکٹر جنرل آڈٹ کے پی کے، ایجنسی اکاؤنٹس آفیسر SWA اور پرنسپل GDC Ladha SWA کو کی۔ مگر فیسوس کسی جانب سے کوئی شنوائی نہیں ہوئی۔ اس کے بعد

Handwritten signature and date: 24/6/2020

12 اپریل 2021 کو ہم نے JMC کو آرڈینیٹر ڈیرہ اسماعیل خان کو اس حوالے سے درخواست دی جو انہوں نے ڈائریکٹر ہائیر ایجوکیشن پشاور کو فارورڈ کی۔ اس کے جواب میں اس کیس کی باقاعدہ انکوائری کے احکامات جاری ہوئے۔

### مسئلہ کا حل :

GDC Ladha SWA کے پرنسپل محمد سلیمان اور کالج کلرک زاہد سے انکوائری کی جائے کہ اگر سٹاف نے کوئی رقم وصول کی ہے تو ان کے پاس رقم وصولی کی رسیدیں ہیں یا نہیں۔ اور جو بل ایڈجسٹمنٹ کی مد میں ایجنسی اکاؤنٹس آفیس ساڈتھ دزیرستان میں جمع کیا گیا تھا اُس پر سٹاف کے دستخط موجود ہے کہ نہیں اگر دستخط ہیں تو اُن کی چانچ کی جائے کہ دستخط اصلی ہیں یا نقلی۔ جن سٹاف ممبرز سے ریکوری شروع ہے وہ فیل فور بند کی جائے اور جو ریکوری ہو چکی ہے وہ رقم سٹاف کو واپس کی جائے جبکہ یہ تمام ریکوری پرنسپل محمد سلیمان اور کالج کلرک زاہد سے کی جائے جنہوں نے اپنے اختیارات کا ناجائز استعمال کرتے ہوئے 7 سال تک 28 لاکھ روپے ناجائز طور پر اپنے پاس رکھ کر اس کا ناجائز فائدہ اٹھایا اور قانون کی خلاف ورزی کی۔

- 1) Amjad Jehangir
- 2) Inayat Ullah
- 3) Sher Rehman
- 4) Huzrat Wali
- 5) Hazrat Ali
- 6) Hussain Badha
- 7) Suleman Shah
- 8) Muhammad Ijaz
- 9) Irfan ud Din



**Annexure D**  
**DIRECTORATE OF HIGHER EDUCATION**  
**KHYBER PAKHTUNKHWA**  
**RANO GHARI NEAR CHAMKANI MOR, PESHAWAR**

E-mail:- [dhekpesh@gmail.com](mailto:dhekpesh@gmail.com) Facebook.com/dhekpeshawar Twitter.com/dhekpeshawar1

No. 3090 /CA-VII/Estt: Branch/A-167/GDC Ladha

Dated Peshawar the 4 /9 /2022

To

Dr. Abid Hussain,  
Associate Professor of Law,  
Government Degree College No. 1, D.I Khan

**Subject: - DISCIPLINARY PROCEEDINGS AGAINST MR. ZAHID ULLAH, SENIOR CLERK, GOVERNMENT DEGREE COLLEGE, LADHA (SOUTH WAZIRISTAN)**

Memo: -

I am directed to refer to the subject cited above and to state that the Director Higher Education Khyber Pakhtunkhwa Peshawar has been pleased to appoint you as Inquiry Officer to conduct the formal inquiry against the accused official and submit your findings, recommendations and report in accordance with the provisions of Khyber Pakhtunkhwa Efficiency & Discipline Rules, 2011 within 15 days, please (a copy of charge sheet & statement of allegation are enclosed).

(*Khawaja M. Saqib*)

**ASSISTANT DIRECTOR (GENERAL)**

Endst.No 3091-93 /

Copy of the above is forwarded to

1. Principal, Government Degree College, Ladha (South Waziristan) with the remarks that Charge Sheet and Statement of Allegations may be served upon the accused and a copy be returned to this office as a token of receipt at the earliest, please.
2. Deputy Director IT, Local Directorate with the request to communicate the charge sheet and statement of allegation electronically to the Principal and Inquiry Officer Concerned.
3. Mr. Nisar Khan, Associate Professor Government Postgraduate College, Bannu will assist the Inquiry officer during the proceeding, please.

*3/2/22*  
**ASSISTANT DIRECTOR (GENERAL)**

Annexure C

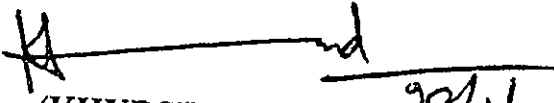
CHARGE SHEET

4

I, Mr. Khurshid Ahmad, Director, Higher Education, Khyber Pakhtunkhwa as competent Authority, hereby charge you, Mr. Zahid Ullah, Senior Clerk, Govt: Degree College, Ladha (South Waziristan) as follows.

That you, while posted as Junior Clerk, Govt: Degree College, Ladha (South Waziristan) committed the following irregularities: -

- i. That you in connivance with Principal, Government Degree College, Ladha imposed a recovery of 200,000/- Rs upon 14 officials of the college despite the fact that the said amount had not been received by any of the officials.
  - ii. That you deliberately kept the officials concerned unaware of the said recovery which shows your ulterior motives.
  - iii. That a fact-finding inquiry was conducted by Mr. Nisar Khan, Associate Professor, Government Postgraduate College, Bannu and the said allegations stand established against you.
1. By reason of the above, you appear to be guilty of misconduct under rule 03 of the Khyber Pakhtunkhwa, Govt; Servants (Efficiency and Discipline) Rules, 2011 and have rendered yourself liable to all or any penalties specified in rule 04 of the Rule ibid.
  2. You are, therefore, required to submit your written defense within seven days of the receipt of this charge sheet to the inquiry officer/Committee, as the case may be.
  3. Your written defense, if any, shall reach the inquiry officer/committee within the specific period, failing which it shall be presumed that you have no defense to put in and shall be proceeded exparte.
  4. Intimate whether you desire to be heard in person.
  5. A statement of allegations is enclosed.

  
(KHURSHID AHMAD) 28/11/2022  
DIRECTOR, HIGHER EDUCATION  
KHYBER PAKHTUNKHWA

# Annexure B

## DISCIPLINARY ACTION

I, Mr. Khurshid Ahmad, Director, Higher Education, Khyber Pakhtunkhwa, as competent Authority, am of the opinion that Mr. Zahid Ullah, Senior Clerk, Govt: Degree College, Ladha (South Waziristan) has rendered himself liable to be proceeded against, as he committed the following acts/ omissions, within the meaning of rule 03 of the Khyber Pakhtunkhwa Govt; Servants (Efficiency and Discipline) Rules, 2011.

### STATEMENT OF ALLEGATIONS.

- i. That he in connivance with Principal, Government Degree College, Ladha imposed a recovery of 200,000/- Rs upon 14 officials of the college despite the fact that the said amount had not been received by any of the officials.
- ii. That he deliberately kept the officials concerned unaware of the said recovery which shows his ulterior motives.
- iii. That a fact-finding inquiry was conducted by Mr. Nisar Khan, Associate Professor, Government Postgraduate College, Bannu and the said allegations stand established against him.

1. For the purpose of Inquiry against the said accused with reference to the above allegations, the following Inquiry Officer is hereby nominated under rule 10(1)(a) of the ibid rules.

Mr. Abid Hussain, Associate Professor of Law GDC No. 101K

2. The Inquiry Officer shall, in accordance with the provisions of the Rules, ibid provide reasonable opportunity of hearing to the accused; record his findings and make, within thirty days of the receipt of this order, recommendations as to punishment or other appropriate action against the accused.
3. The accused and a well conversant representative of the department shall join the proceedings on the date, time and place fixed by the inquiry officer/inquiry committee.

  
(KHURSHID AHMAD) 28/1/2022

DIRECTOR, HIGHER EDUCATION  
KHYBER PAKHTUNKHWA



# (1) ENEXIVE F

2

① میں بطور جوئنٹ ملرک گورنمنٹ ڈگری کالج لدھاہر ۱۹۹۹ سے تعلق رکھتے ہیں۔

② 2013-14 میں تخریبوں کے حیک وصول کر کے بینک اکاؤنٹ میں manual طریقے

سے process کے دھاتے تھے۔

③ بینک سے تخریبوں میں وصول کرنا تھا۔

④ سٹاف کو تخریبوں میں دیکھنا تھا۔

⑤ چونکہ گورنمنٹ ڈگری کالج لدھاہر کے Non Functional ہونے کی وجہ سے کالج سٹاف مختلف سہروں میں ہوتے تھے۔ جس کی وجہ سے تخریبوں کی بجائے کسی کے چچا کو کسی کو بینک اکاؤنٹ میں ٹرانسفر کے لئے رقم اور کسی کے لئے دکان پر رکھے جاتے تھے۔

⑥ مذکورہ پیریڈ (period) کے حوالے سے سٹیٹمنٹ Statement ہے۔

⑦ 2019 میں جب حالات تسک ہوئے۔ اور کالج کے لئے لدھاہر میں ایک اور نئی بلڈنگ دی گئی۔

اور کالج سٹاف وہاں پر نئے فرنیچر، کمپیوٹرز اور باقی ضروری سامان کے ساتھ وہاں پر

Settled ہو گئی۔ دوبارہ حالات کے فراہم ہونے کی وجہ سے سٹاف کو وہاں سے سوئے سوئے لکال دیا۔

کچھ عرصے بعد جب ہم واپس کالج گئے۔ تو نہ تو ہمیں فرنیچر ملا۔ اور نہ باقی ضروری سامان۔

اور جب سامان اور باقی کالج کے ضروری کامزات وغیرہ کا پوچھنے لگے تو وہاں سے جواب میں لوٹ

کے آج ہونے کا بتایا گیا۔

(2)

میں نخواستوں کے ایک سٹیک چیک دئے جاتے تھے۔ جس میں ہر شخص کی رقم 20,000/- تھی۔  
کسی حد میں آئے ہیں۔

9) نہیں 20000/- کے حوالے سے کوئی درخواست نہیں۔

10) اس رقم کی Deduction 2020 سے شروع ہوئی۔ لیکن Deduction کسی official سے

10,000/- کسی سے 5000/- اور کسی سے ہو رہی ہیں۔ اور کسی official سے جب

اکاؤنٹ آفس خود جانے لگے اس کے بعد سے Deduction ختم ہوئی۔ کسی بعض

official سے کسی سے ہوئی تھی اور کسی سے وہاں پر جانے کے بعد بند ہو جاتی تھی۔  
Complaint

11) Deduction سے لے کر اب تک میں بطور کلرک وہاں پر تعینات ہوں۔

12) Roulin کا جواب ہونا چاہیے، مگر اس مسئلے کیلئے میں کچھ مار زبانی Complaint  
کر چکا ہوں۔

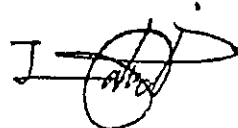
13) میں معاملات برائے اکاؤنٹ آفس سنبھالتا ہوں۔

14) لیٹر نمبر 11750-53 مورخہ 24/07/2020

~~\_\_\_\_\_~~

Letter  
مجھے دین دے۔

Zahid Muhammad Senior Clerk Ladhwa SGT

I 

Annexure F

Inquiry Report

201

Authority

The authority of the formal inquiry is based on letter # 3091-93 dated 04-02-2022 of the Directorate of Higher Education Khyber Pakhtunkhwa, Peshawar.

**History of Case**

Some officers/Lecturers submitted an application to the worthy Director Higher Education KPK for misappropriation in their salaries. The Directorate in response to the application ordered the fact finding inquiry on the matter wherein Mr. Zahid Ullah the then junior clerk was found co responsible on the above matter. Keeping in view the formal inquiry report the Director Higher Education as competent authority charged Mr. Zahid Ullah to be proceeded under Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011 and issued him charge sheet.

**Proceeding on Charge Sheet**

In light of the Letter # 3091-93 dated 04-02-2022 of the Directorate of Higher Education Khyber Pakhtunkhwa, Peshawar, the undersigned as inquiry officer directed the accused Mr. Zahid Ullah, now Sr. Clerk of the Government Degree College Ladha to appear before the inquiry officer along with his written statement/defense on 19-02-2022 in Government College No.1 Dera Ismail Khan. In this regard I delivered him in advance the charge sheet and statement of allegations. (Annexure A&B).

In response to this he appeared before me on the date fixed whereon he was briefed about the matter. He requested for granting of some time for his written reply. He again personally appeared on 22-02-2022 and submitted letter # 331 as reply of charge sheet and allegations. (Annexure C).

I asked him that his reply is not according to the charge sheet however he stated that his reply is quite clear. In order to further clarify the charges/allegations and to obtain his clear-cut statement, I asked some relevant questions and obtain his written reply on them. (Annexure D).

20/2/2022

### Evidence/Discussion

23

The accused very clearly admitted in his written answer No.3, 4,& 13 that he used to receive the salaries of the staff from bank and disbursed it to them and that he also use to look after the matters of the college with Account Office. Further in answer No.9 he stated that no staff member had ever submitted application/form for Rs.200000. However, when asked whether he gave Rs.200000 each to these staff members, he replied he doesn't remember whether he had given them or not. He was further inquired that whether he maintained any acquittance/receipt for these payments/salaries? He replied that he didn't maintain any such acquittance. He also stated at that time local Account Office has made huge amount of wrong payment which were later on identified by the audit.

### Finding

In light of his failure in producing any document or cogent reason in his defense against charge sheet and admission of receiving salaries from bank and disbursing them to the staff and non-production of any acquittance or receipt from the staff of their receiving alleged amount of Rs.200000 each, I am satisfied that the charges/allegations against the accused are proved.

### Recommendations

I hereby recommend Imposition of relevant penalty or penalties upon accused under Rule 4 of Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011.

26/2/2022

Syed Abid Hussain Shah  
Inquiry Officer  
Associate Professor of Law  
Vice Principal/DDO, GC No. DIKhan

Annexure C

28

**SHOW CAUSE NOTICE**

1. Professor. Khurshid Ahmed, Director of Higher Education Khyber Pakhtunkhwa, as Competent Authority, under the Khyber Pakhtunkhwa Government Servants (Efficiency and Discipline) Rules, 2011, do hereby serve you, Mr. Zahid Ullah, Senior Clerk, Government Degree College, Ladha (South Waziristan) as follows:

That consequent upon the completion of formal inquiry conducted against you by Mr. Syed Abid Hussain Shah, Associate Professor of Law, Government Degree College No. 1, D.I Khan.

i: (Ongoing through the findings and recommendations of the Inquiry Committee, the material on record and other connected papers before the Inquiry Committee: -

I am satisfied that you have committed the following acts / omissions specified in rule-3 of the said rules.

(a) Guilty of inefficiency.

(b) Guilty of misconduct.

2. As a result, thereof, I as Competent Authority, have tentatively decided to impose upon you the penalty of Compulsory Retirement and Recovery of Rs 2800000/- under rule-4 of the said rules.

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 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 findings of the Inquiry Committee is enclosed.

  
26/8/2022  
DIRECTOR HIGHER EDUCATION





*Annexure F*

*R. 28*

**DIRECTORATE OF HIGHER EDUCATION  
KHYBER PAKHTUNKHWA  
RANO GHARI NEAR CHAMKANI MOR, PESHAWAR**

Email:- [dhekpkesha@gmail.com](mailto:dhekpkesha@gmail.com) Facebook.com/dhekpkesha Twitter.com/dhekpkesha1

No. \_\_\_\_\_ / CA-VII/Estt: Branch/A-167/ GDC Ladha (SWT) M 197 (V-1) Dated Peshawar the 16 / 11 / 2022

**OFFICE ORDER**

1. **WHEREAS** Mr. Zahid Ullah, Senior Clerk, Government Degree College, Ladha (South Waziristan) was proceeded under the Khyber Pakhtunkhwa Efficiency and Discipline Rules, 2011 for guilty of inefficiency and misconduct.
2. **AND WHEREAS** show cause was served upon the accused.
3. **AND WHEREAS** the respondent did not submit his reply within the stipulated time.
4. **NOW THEREFORE**, the Competent Authority (Director, Higher Education, Khyber Pakhtunkhwa) after having considered the charges, evidence on record, in exercise of powers of the Khyber Pakhtunkhwa Govt. Servants (Efficiency & Discipline Rules, 2011), has been pleased to impose the penalty of **"Compulsory Retirement and Recovery of Rs. 2800000"** upon Mr. Zahid ullah, Senior Clerk, Government Degree College, Ladha (South Waziristan) with immediate effect.

**DIRECTOR, HIGHER EDUCATION**

Endst. No. 22095-97, CA-VII/Estt. Branch/GDC Ladha M 197 Vol-01  
Copy of the above is forwarded to the: -

1. Principal Government Degree College, Ladha (South Waziristan) with the remarks to recover the embezzled amount from the official concerned.
2. District Accounts Officer, South Waziristan.
3. Mr. Zahid Ullah, Senior Clerk, Government Degree College, Ladha (South Waziristan).

*(Gohar Khan)*  
15/11/2022

**DY: DIRECTOR (ESTABLISHMENT)**