


# FORM OF ORDER SHEET

Court of \_\_\_\_\_

**Appeal No.** 1236/2024

S.No.	Date of order proceedings	Order or other proceedings with signature of judge
1	2	3
1-	21/08/2024	<p>The appeal of Mr. Muhammad Ahsan Umar presented today by Mr. Saleemullah Khan Ranizai Advocate. It is fixed for preliminary hearing before Touring Single Bench at D.I.Khan on 17/9/2024. Parcha Peshi given to counsel for the appellant .</p> <p>By the order of Chairman  <b>REGISTRAR</b></p>

The appeal of Mr. Muhammad Ahsan Umer received today i.e on 13.08.2024 is incomplete on the following score which is returned to the counsel for the appellant for completion and resubmission within 15 days.

- 1- Appeal has not been flagged/marked with annexures marks.
- 2- Annexures B and C of the appeal are illegible be replaced by legible/better one.

No. 562 /Inst./2024/KPST,

Dt. 13/8 /2024.

*Amirullah*  
OFFICE ASSISTANT  
SERVICE TRIBUNAL  
KHYBER PAKHTUNKHWA  
PESHAWAR.

Saleemullah Khan Ranazai Adv.  
High Court at D.I.Khan.

*Resubmitted after removing office objections*

*Saleemullah Khan*  
26/8/24  
ASC

KHYBER PAKHTUNKHWA SERVICE TRIBUNAL, PESHAWAR  
CHECK LIST

Case Title: Muhammed Ahsan Umar VS Govt. KP etc -

SN	CONTENTS	YES	NO
1	This Appeal has been presented by: <u>Appellant.</u>	✓	
2	Whether Counsel/Appellant/Respondent/Deponent have signed the requisite documents?	✓	
3	Whether appeal is within time?	✓	
4	Whether the enactment under which the appeal is filed mentioned?	✓	
5	Whether the enactment under which the appeal is filed is correct?	✓	
6	Whether affidavit is appended?	✓	
7	Whether affidavit is duly attested by competent Oath Commissioner?	✓	
8	Whether appeal/annexures are properly paged?	✓	
9	Whether certificate regarding filing any earlier appeal on the subject, furnished?	✓	
10	Whether annexures are legible?	✓	
11	Whether annexures are attested?	✓	
12	Whether copies of annexures are readable/clear?	✓	
13	Whether copy of appeal is delivered to AG/DAG?	✓	
14	Whether Power of Attorney of the Counsel engaged is attested and signed by petitioner/appellant/respondents?	✓	
15	Whether numbers of referred cases given are correct?	✓	
16	Whether appeal contains cutting/overwriting?		✓
17	Whether list of books has been provided at the end of the appeal?		✓
18	Whether case relate to this court?	✓	
19	Whether requisite number of spare copies attached?	✓	
20	Whether complete spare copy is filed in separate file cover?	✓	
21	Whether addresses of parties given are complete?	✓	
22	Whether index filed?	✓	
23	Whether index is correct?	✓	
24	Whether Security and Process Fee deposited? On		✓
25	Whether in view of Khyber Pakhtunkhwa Service Tribunal Rules 1974 Rule 11, notice along with copy of appeal and annexures has been sent to respondents? On		✓
26	Whether copies of comments/reply/rejoinder submitted? On		✓
27	Whether copies of comments/reply/rejoinder provided to opposite party? On		✓

It is certified that formalities/documentation as required in the above table have been fulfilled.

Name:

Sakemulki Khan Ranga  
ASC

Signature:

Sakemulki Khan Ranga  
ASC

Dated:

17/8/2024

**BEFORE THE SERVICE TRIBUNAL, KHYBER PAKHTUNKHWA, PESHAWAR.**

service appeal No. 1236 /2024

**Muhammad Ahsan Umar** Versus

**Government of Khyber Pakhtunkhwa, etc.**

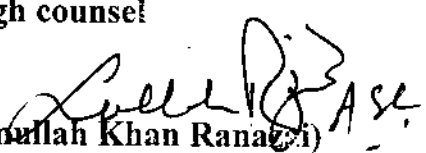
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**Your Humble appellant:**  
**(Muhammad Ahsan Umar)**  
**Ex-Junior Clerk**  
**Cell No. 03138775790**

**Dated: 13.08.2024**

**Through counsel**

  
**(Saleemullah Khan Ranazai)**  
**Advocate Supreme Court.**  
**Stationed at D.I.Khan**  
**Cell No.03339159808**

(1)

**BEFORE THE SERVICE TRIBUNAL, KHYBER PAKHTUNKHWA, PESHAWAR.**

Service Appeal. 1236 /2024

Muhammad Ahsan Umar Bin Saeed ex-Junior Clerk, District Accounts office  
D.I.Khan resident of Shah Jahan Shaheed Town, Kachi Paidn Khan, Dera Ismail  
Khan Cell No.03138775790

(Appellant)

**Versus**

1. Government of Khyber Pakhtunkhwa through Secretary Finance Department,  
Khyber Pakhtunkhwa, Peshawar.
2. Director, Treasury and Accounts, Khyber Pakhtunkhwa, Peshawar.

(Respondents)

**SERVICE APPEAL UNDER SECTION 4 OF KP SERVICE TRIBUNAL ACT  
1973 AGAINST THE NON-REPLY OF THE DEPARTMENTAL APPEAL/  
REPRESENTATION DATED 21.04.2024, WHEREBY THE APPELLANT  
QUESTIONED HIS REMOVAL FROM SERVICE DATED 19.03.2024,  
CONVEYED TO THE APPELLANT ON 08.04.2024 .**

Khyber Pakhtunkhwa  
Service Tribunal

Diary No. 14933

Dated 13-08-2024

**Respectfully Sheweth,**

The appellant prefers the instant service appeal on the grounds hereinafter  
submitted apropos the following facts.

(Note:- The addresses of respondents as given above are sufficient for the  
purpose of service.)

**BRIEF FACTS**

i. The appellant was inducted in service as Junior Clerk in the year 2018  
and he has been performing his duties at different stations. Copy of  
appointment letter is enclosed herewith as **Annexure-A**.

ii. That the appellant has been assigned the duties of cheque writer at  
D.I.Khan, when a cheque Nos.2425574, 2425575 amounting to  
Rs.8,000/- and Rs.15,000/- in the name of one Abdul Rasheed were  
generated by him through computer, after receiving the two bills but  
because of some fault, the print out of these cheques were blank and as  
per his duties he straightaway cancelled the two cheques in the system  
and kept those two cheques on his table and because of the month of  
June and rush of work he had to deal with those two cheques

Filed to day  
Registrar

13/8/24

subsequently, however he cancelled those cheques in the computer system but somebody took those cheques from his table, regarding which he have no knowledge, however, when he prepared the payment sheet, therein he did not mention these two cheques, which were forwarded to the bank, after signature of District Comptroller of Account and this payment sheet was received by the Bank. Subsequently, those cheques were fraudulently prepared by some unknown culprits and were presented to the Bank not for the amount for which it was meant but for the amount Rs.79,40,700/- and Rs.25,74,941/- and despite the fact that payment sheet was received by the Bank earlier but the bank encashed those two cheques. Copy of payment sheet is enclosed herewith as Annexure-B.

iii. On 21.06.2023 the appellant received explanation from District Comptroller of accounts D.I.Khan, wherein he was asked to explain the negligence on his part to have prepared the above mentioned same cheques and have generated the copies thereof, to which his understanding is that he was asked as to why the same has been generated for the amount much more than required. Copy of explanation is enclosed herewith as Annexure-C.

iv. That the appellant submitted his reply to the said explanation by stating that the appellant has nothing to do with the printing and clearance of the said two cheques and no cheque was ever generated and forwarded from the amount mentioned above rather two cheques for the amount of Rs.8,000/- and Rs.15,000/- were generated by him but because of some fault the print of the cheques were not clear rather the same were blank, therefore, he cancelled those two cheques in the system and also forwarded payment sheet to the Bank, wherein those two cheques were not mentioned but subsequently somebody presented cheques to the bank, which should not have been honoured being not mentioned in the payment sheet. Copy of reply is enclosed herewith as Annexure-D.

v. That formal inquiry was then ordered vide order dated 25.08.2023 and the appellant was also informed for the same, where the appellant

submitted his statement on 29.08.2023. Copy of letter is enclosed herewith as **Annexure-E**.

- vi. That the appellant then received charge sheet dated 18.10.2023 along with statement of allegations. Copies of charge sheet and statement of allegations are enclosed herewith as **Annexure-F**.
- vii. That the appellant submitted his reply to the charge sheet on 03.11.2023. Copy enclosed here with as **Annexure-G**.
- viii. That the appellant was then called for personal hearing vide letter dated 17.11.2023 for 04.12.2023. copy of the letter is enclosed herewith as **Annexure-H**.
- ix. That the appellant was then issued a show cause notice dated 15.01.2024, to which the appellant submitted his reply on 22.01.2024. Copies enclosed herewith as **Annexure-I**.
- x. That the appellant was then called for personal hearing vide office order dated 06.02.2024 for 21.02.2024. copy of the order is enclosed herewith as **Annexure-J**.
- xi. That the appellant was personally heard and he explained each and every aspect of the case regarding his innocence.
- xii. That vide office order dated 19.03.2024, received to the appellant on 08.04.2024 in the office the competent authority while imposing the major penalty, removed the appellant from service. Copy enclosed as **Annexure-K**.
- xiii. That being aggrieved the appellant prefers the department appeal/ representation on 21.04.2024, which was never replied even after expiry of statutory period. Copy of departmental appeal/ representation is enclosed herewith as **Annexure-L**.
- xiv. That being aggrieved from no response on the departmental representation, the appellant is preferring service appeal on inter alia the following grounds.

**GROUND**

1. That the impugned order dated 19.03.2024 is patently against the law facts, available record and the findings of the inquiry therefore, needs to be reversed to meet the ends of justice.
2. That it is pertinent to mention here that the explanation letters, statement of allegation and show cause notice are not in one line regarding the allegations and all the three documents are contradicting each other on material points.
3. That it is also pertinent to mention here that duties and job of the appellant has been totally ignored that infact the appellant tried to generate the two cheques, after receiving the bills for the amount of Rs.8,000/- and Rs.15,000/- but because of some fault the print out of the cheques were blank, therefore, these cheques were cancelled in the system but subsequently somebody managed and forged the two cheques by putting mine as well as that of DCA forged signature and presented the same to the bank for a huge amount, whereas he prepared and submitted payment sheet to the Bank, wherein these two cheques were not mentioned but the Bank authorities honoured those two cheques and made payment.
4. That it is also pertinent to mention here that the final order is not in consonance with the recommendation of the inquiry officer.
5. That legally the inquiry officer reached to the conclusion for lesser punishment, as it was the fault of the Bank authorities that as against the payment sheet earlier submitted to them they honoured the cheques on subsequent dates, which they should not have.
6. That the appellant has a blameless service of 05 years and during his entire service he has never been charge sheeted regarding his duties and the appellant was awarded good performance certificates by different District Accounts Officers. Copies enclosed herewith as **Annexure-M**.
7. That the inquiry proceedings were not in accordance with law as neither the signatory was examined nor the bank authorities examined and cross



examined and similarly they were not arrayed as accused because they also made instrumental in withdrawing the huge amount.

8. That according to the knowledge of appellant, the actual culprits have been traced out but no proceedings have been initiated against them rather the appellant and another subordinate have been victimized.

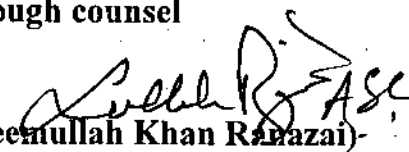
9. That the counsel for the appellant may be allowed to raise additional grounds during the arguments.

**PRAYER:-**


It is therefore, requested that by acceptance of instant service appeal the order dated 19.03.2024 passed by competent authority regarding removal from service may be set-aside and the appellant may be reinstated in service with all back benefits.

**Your Humble appellant:**  
**(Muhammad Ahsan Umar)**  
**Ex-Junior Clerk**  
**Cell No. 03138775790**

**Dated: 13.08.2024**

**Through counsel**  
  
**(Saleemullah Khan Razai)**  
**Advocate Supreme Court.**  
**Stationed at D.I.Khan**  
**Cell No.03339159808**

certificati.  
certified that this is first-  
appeal on the subject matter from the  
appellant before this Tribunal.

  
ASL

6

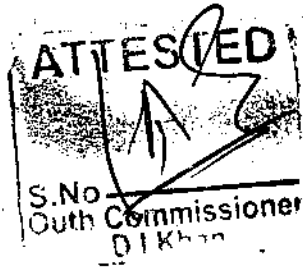
**AFFIDAVIT**

I, Muhammad Ahsan Umar ex- Junior Clerk, appellant do hereby solemnly affirm on Oath that the contents of the petition are true and correct to the best of my knowledge and belief and that nothing has been concealed from this Honourable Tribunal.

4

Dated 13.08.2024

Deponent.  
(Identified by)



*Saleemullah Khan*  
(Saleemullah Khan Ranazai)  
Advocate Supreme Court.  
Stationed at D.I.Khan  
Cell No.03339159808

note:

(4)  
~~Four~~ separate copies of the complete appeal are enclosed herewith.

*Jun*  
ASC

7

**BEFORE THE SERVICE TRIBUNAL, KHYBER PAKHTUNKHWA, PESHAWAR.**

service appeal No. \_\_\_\_\_ /2024

**Muhammad Ahsan Umar Versus Government of Khyber Pakhtunkhwa, etc.**

**Memo of addresses of the parties**

Muhammad Ahsan Umar Bin Saeed ex-Junior Clerk, District Accounts office  
D.I.Khan resident of Shah Jahan Shaheed Town, Kachi Paid Khan, Dera Ismail  
Khan Cell No.03138775790

**(Appellant)**

**Versus**

Government of Khyber Pakhtunkhwa through Secretary Finance Department, Khyber  
Pakhtunkhwa, Peshawar.

Director, Treasury and Accounts, Khyber Pakhtunkhwa, Peshawar.

**(Respondents)**

**Your Humble appellant:  
(Muhammad Ahsan Umar)  
Ex-Junior Clerk  
Cell No. 03138775790**

**Dated: 13.08.2024**

**Through counsel**

**(Saleemullah Khan Ranaza) ASC  
Advocate Supreme Court.  
Stationed at D.I.Khan  
Cell No.03339159808**



Directorate of Treasuries & Accounts  
Khyber Pakhtunkhwa

Treasury Block, District Courts Compound, Behind Jamia Masjid, Khyber Road, Peshawar,  
Phone & Fax: 091-9211858

8  
June A

**OFFICE ORDER**

No: 1-39/DT&A/18/Appt/J. Clerk In pursuance to the Peshawar High Court, Peshawar Judgment in C.O.C No. 66-P/2017 in writ petition No. 2253-P/2016 dated 11-09-2018 and on the recommendations of Departmental Selection Committee, the following petitioners are here by appointed as Junior Clerk (BPS-11).

S. No	Name & Father Name	Address	Place of Posting
01	Zakir Ullah S/o Fateh Jan	Unkar Zeb Abad Teh & District Dir Upper	DAO, Dir Upper, against the vacant post of Junior Clerk
02	Zahid Ullah S/o Abat Khan	Vill. Nasar Abad Zarkhan Kalla P/O Ahmad Abad Chokara, Tehsil Takht-e-Nasrati District Karak.	DCA, Bannu, against the vacant post of Junior Clerk
03	Muhammad Ahsan Umer Bin Saad S/o Saeed Khan	R/o Shahjehan Shaheed Town Kachi Paind Khan District D.I.Khan	DAO, Lakki Marwat, against the vacant post of Junior Clerk.

2. Their appointment, shall be subject to the following conditions:-
- They will get pay at minimum of BPS-11 plus usual allowances as admissible under the rules. They will also be entitled to annual increment as per existing policy.
  - They will be governed by the Khyber Pakhtunkhwa Civil Servants Act 1973 and all the Laws applicable to the Civil Servants and rules made there-under.
  - Their employment in the Treasury Establishment Khyber Pakhtunkhwa is purely temporary and their services are liable to be terminated without assigning any reason at fourteen (14) days notice or on payment of 14 days salary in lieu of the notice. In case they wish to resign at any time, 14 days notice will be necessary or in lieu thereof 14 days pay will be forfeited.
  - They will, initially, be on probation, for a period of 1 (one) year.
  - They will abide to observe all the rules/regulations related to the service matters.
  - Their services will be terminated without assigning any notice or reason if decision of Peshawar High Court Peshawar referred above is reversed by the August Supreme Court of Pakistan
  - They will have to join duty at their own expense.
  - They will improve their typing speed up to 30 thirty words per minute during their probation period & would pass the typing test before completion of their probation period.

If the petitioners accept the offer of appointment on above mentioned terms and conditions, they are directed to report to the concerned offices mentioned above along with Medical Fitness Certificate issued by **MEDICAL SUPERINTENDENT** within 15 days after the receipt of this order failing which their appointment will be cancelled

**DIRECTOR  
TREASURIES & ACCOUNTS  
KHYBER PAKHTUNKHWA**

No: 1-39/DT&A/18/Appt: J. Clerk / 2845

Dated Peshawar the 23-10-2018

Copy for information & necessary action is forwarded to:

- The District Comptroller of Accounts, Bannu, District Accounts Officer, Dir Upper and Lakki Marwat with the direction to release their pay after verification of academic certificates / degrees from concerned board/university.
- The Section Officer (Estt), Government of Khyber Pakhtunkhwa, Finance Department, Peshawar.
- Mr. Zakir Ullah S/o Fateh Jan R/o Unkar Zeb Abad Teh & District Dir Upper.
- Mr. Zahid Ullah S/o Abat Khan R/o Vill. Nasar Abad Zarkhan Kalla P/o Ahmad Abad Chokara, Tehsil Takht-e-Nasrati District Karak.
- Mr. Muhammad Ahsan Umer Bin Saad S/o Saeed Khan R/o Shahjehan Shaheed Town Kachi Paind Khan District D.I.Khan
- P.A. to Director, Treasuries and Accounts, Khyber Pakhtunkhwa, Peshawar
- Office order file.

Saleem Ullah Khan Ranazai  
Advocate Supreme Court

**DEPUTY DIRECTOR  
TREASURIES & ACCOUNTS  
KHYBER PAKHTUNKHWA**

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Page: 1  
Date: 8/3/2022  
Amount paid: 69,45/00

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9/11

Amex "B"

Pmt date	Name of the payee	Check number	Amount paid (FC)
02.06.2023	MALIK INTERPRISES	2524430	56,760.00
02.06.2023	MALIK INTERPRISES	2524431	9,072.00
02.06.2023	MALIK INTERPRISES	2524432	16,538.00
02.06.2023	MALIK INTERPRISES	2524433	10,868.00
02.06.2023	AMJAD FILLING STATION	2524434	70,000.00
02.06.2023	ABDUL HAKEEM AAMIR MALIK	2524435	4,440.00
02.06.2023	DR SAEED ULLAH	2524436	40,960.00
02.06.2023	ASSTT MANAGER REV PESCO DIK	2524437	204,034.00
02.06.2023	HARON PETROLEUM SERVICE	2524438	60,369.00
02.06.2023	HARON PETROLEUM SERVICE	2524439	66,440.00
02.06.2023	HARON PETROLEUM SERVICE	2524440	60,365.00
02.06.2023	BALUCH FILLING STATION	2524441	35,802.00
02.06.2023	HARON PETROLEUM SERVICE	2524442	60,365.00
02.06.2023	FAGIR ZADA FILLING STATION	2524443	60,365.00
02.06.2023	AL MAQBOOL FILLING STATION	2524444	81,000.00
02.06.2023	AL MAQBOOL FILLING STATION	2524445	88,590.00
02.06.2023	FAGIR ZADA FILLING STATION	2524446	66,440.00
02.06.2023	HARON PETROLEUM SERVICE	2524447	60,369.00
02.06.2023	Chashma One Petroleum	2524448	75,400.00
02.06.2023	Chashma One Petroleum	2524449	86,345.00
02.06.2023	FAGIR ZADA FILLING STATION	2524450	66,440.00
02.06.2023	FAGIR ZADA FILLING STATION	2524451	60,365.00
02.06.2023	HARON PETROLEUM SERVICE	2524452	69,365.00
02.06.2023	HARON PETROLEUM SERVICE	2524453	59,069.00
02.06.2023	HARON PETROLEUM SERVICE	2524454	51,082.00
02.06.2023	MALIK GHULAM QASIM	2524455	4,559,000.00
02.06.2023	HARON PETROLEUM SERVICE	2524456	86,715.00
02.06.2023	HARON PETROLEUM SERVICE	2524457	86,715.00
02.06.2023	HARON PETROLEUM SERVICE	2524458	86,715.00
02.06.2023	HARON PETROLEUM SERVICE	2524459	60,365.00
02.06.2023	HARON PETROLEUM SERVICE	2524460	86,715.00
02.06.2023	HARON PETROLEUM SERVICE	2524461	70,775.00
02.06.2023	HARON PETROLEUM SERVICE	2524462	59,069.00
02.06.2023	HARON PETROLEUM SERVICE	2524463	50,575.00
02.06.2023	HARON PETROLEUM SERVICE	2524464	86,715.00
02.06.2023	NAVEED PETROLIUM SERVICE	2524465	520,845.00
02.06.2023	NAVEED PETROLIUM SERVICE	2524466	172,788.00
02.06.2023	NAVEED PETROLIUM SERVICE	2524467	40,000.00
02.06.2023	NAVEED PETROLIUM SERVICE	2524468	56,000.00
02.06.2023	NAVEED PETROLIUM SERVICE	2524469	1,494,336.00
02.06.2023	HARON PETROLEUM SERVICE	2524470	20,420.00
02.06.2023	HARON PETROLEUM SERVICE	2524471	84,520.00
02.06.2023	FAGIR ZADA FILLING STATION	2524472	86,715.00
02.06.2023	HARON PETROLEUM SERVICE	2524473	86,715.00
02.06.2023	ASSISTANT TO COMMISSIONER (REV) DIK	2524474	11,200.00
02.06.2023	EXCISE AND TAXATION	2524475	19,500.00
02.06.2023	COMMISSIONER DIKHAM	2524476	200,000.00
02.06.2023	CHUGHTAI NEWS DEMAND PAPER	2524477	9,720.00
02.06.2023	FAGIR ZADA FILLING STATION	2524478	51,082.00
02.06.2023	HARON PETROLEUM SERVICE	2524479	20,000.00
02.06.2023	HARON PETROLEUM SERVICE	2524480	54,954.00
02.06.2023	HARON PETROLEUM SERVICE	2524481	86,715.00
02.06.2023	HARON PETROLEUM SERVICE	2524482	59,069.00
02.06.2023	ZEESHAN NASEER	2524483	17,600.00
02.06.2023	HARON PETROLEUM SERVICE	2524484	51,082.00
02.06.2023	HARON PETROLEUM SERVICE	2524485	86,715.00
02.06.2023	HARON PETROLEUM SERVICE	2524486	63,434.00



Pant date	Name of the payee	Check number	Amount paid (FC)
02.06.2023	HARON PETROLEUM SERVICE	2524487	70,418.00
02.06.2023	FAQIR ZADA FILLING STATION	2524488	88,515.00
02.06.2023	FAQIR ZADA FILLING STATION	2524489	86,715.00
02.06.2023	FAQIR ZADA FILLING STATION	2524490	70,418.00
02.06.2023	FAQIR ZADA FILLING STATION	2524491	63,933.00
02.06.2023	FAQIR ZADA FILLING STATION	2524492	86,715.00
02.06.2023	FAQIR ZADA FILLING STATION	2524493	86,715.00
02.06.2023	Chashma One Petroleum	2524494	67,941.00
02.06.2023	AL MAABOOL FILLING STATION	2524495	68,601.00
02.06.2023	AL MAABOOL FILLING STATION	2524496	64,010.00
02.06.2023	FAQIR ZADA FILLING STATION	2524497	86,715.00
02.06.2023	FAQIR ZADA FILLING STATION	2524498	37,854.00
02.06.2023	FAQIR ZADA FILLING STATION	2524499	64,398.00
02.06.2023	HARON PETROLEUM SERVICE	2524500	86,715.00
02.06.2023	HARON PETROLEUM SERVICE	2524501	86,715.00
02.06.2023	FAQIR ZADA FILLING STATION	2524502	86,715.00
02.06.2023	HARON PETROLEUM SERVICE	2524503	10,330.00
02.06.2023	AL MAABOOL FILLING STATION	2524504	67,490.00
02.06.2023	AL MAABOOL FILLING STATION	2524505	65,735.00
02.06.2023	FAQIR ZADA FILLING STATION	2524506	82,441.00
02.06.2023	ALI FILLING STATION DIKHAN	2524507	75,382.00
02.06.2023	K.K.GASOLINE DIKHAN	2524509	60,365.00
02.06.2023	FAQIR ZADA FILLING STATION	2524510	86,715.00
02.06.2023	SAHIBZADA BOOK POINT	2524511	14,602.00
02.06.2023	MUGHAL BARDIYAT	2524512	9,659.00
02.06.2023	ALI FILLING STATION DIKHAN	2524513	72,098.00
02.06.2023	FAQIR ZADA FILLING STATION	2524514	59,069.00
02.06.2023	AL MAABOOL FILLING STATION	2524515	81,000.00
02.06.2023	HARON PETROLEUM SERVICE	2524516	85,898.00
02.06.2023	ALI FILLING STATION DIKHAN	2524517	51,082.00
02.06.2023	HARON PETROLEUM SERVICE	2524518	86,715.00
02.06.2023	ALI FILLING STATION DIKHAN	2524519	60,365.00
02.06.2023	ALI FILLING STATION DIKHAN	2524520	71,120.00
02.06.2023	ALI FILLING STATION DIKHAN	2524521	60,369.00
02.06.2023	ALI FILLING STATION DIKHAN	2524522	86,715.00
02.06.2023	ALI FILLING STATION DIKHAN	2524523	69,623.00
02.06.2023	ALI FILLING STATION DIKHAN	2524524	59,069.00
02.06.2023	ALI FILLING STATION DIKHAN	2524525	86,715.00
02.06.2023	ALI FILLING STATION DIKHAN	2524526	71,120.00
02.06.2023	FAQIR ZADA FILLING STATION	2524527	70,418.00
02.06.2023	FAQIR ZADA FILLING STATION	2524528	51,082.00
02.06.2023	HARON PETROLEUM SERVICE	2524529	59,069.00
02.06.2023	HARON PETROLEUM SERVICE	2524530	51,082.00
02.06.2023	HARON PETROLEUM SERVICE	2524531	63,434.00
02.06.2023	HARON PETROLEUM SERVICE	2524532	70,418.00
02.06.2023	HARON PETROLEUM SERVICE	2524533	86,715.00
02.06.2023	HARON PETROLEUM SERVICE	2524534	69,623.00
02.06.2023	HARON PETROLEUM SERVICE	2524535	60,369.00
02.06.2023	ALI FILLING STATION DIKHAN	2524536	72,048.00
02.06.2023	K.K.GASOLINE DIKHAN	2524537	51,082.00
02.06.2023	K.K.GASOLINE DIKHAN	2524538	59,069.00
02.06.2023	HARON PETROLEUM SERVICE	2524539	85,898.00
02.06.2023	BALUCH FILLING STATION	2524540	67,116.00
02.06.2023	JAPAN AUTO CORPORATION	2524541	143,250.00
02.06.2023	JAPAN AUTO CORPORATION	2524542	191,000.00
02.06.2023	RAMZAN TYRE HOUSE	2524543	184,000.00
02.06.2023	JAPAN AUTO CORPORATION	2524544	184,000.00

02.06.2023;JAPAN AUTO CORPORATION	:2524548	27,600.00;
02.06.2023;JAPAN AUTO CORPORATION	:2524549	82,800.00;
02.06.2023;JAPAN AUTO CORPORATION	:2524550	93,590.00;
02.06.2023;FARHAN PRINTER AND GRAPHIC	:2524551	14,325.00;
02.06.2023;FARHAN PRINTER AND GRAPHIC	:2524552	16,712.00;
02.06.2023;PAKISTAN GRAPHICS	:2524553	11,938.00;
02.06.2023;PAKISTAN GRAPHICS	:2524554	16,713.00;
02.06.2023;PAKISTAN GRAPHICS	:2524555	16,713.00;
02.06.2023;PAKISTAN GRAPHICS	:2524556	16,713.00;
02.06.2023;FARHAN PRINTER AND GRAPHIC	:2524557	16,712.00;
02.06.2023;PAKISTAN GRAPHICS	:2524558	16,713.00;
02.06.2023;PAKISTAN GRAPHICS	:2524559	16,713.00;
02.06.2023;PAKISTAN GRAPHICS	:2524560	16,713.00;
02.06.2023;PAKISTAN GRAPHICS	:2524561	16,712.00;
02.06.2023;FARHAN PRINTER AND GRAPHIC	:2524562	28,650.00;
02.06.2023;FARHAN PRINTER AND GRAPHIC	:2524563	28,950.00;
02.06.2023;FARHAN PRINTER AND GRAPHIC	:2524564	19,100.00;
02.06.2023;PAKISTAN GRAPHICS	:2524565	19,100.00;
02.06.2023;PAKISTAN GRAPHICS	:2524566	16,713.00;
02.06.2023;PAKISTAN GRAPHICS	:2524567	21,870.00;
02.06.2023;FARHAN PRINTER AND GRAPHIC	:2524568	14,325.00;
02.06.2023;PAKISTAN GRAPHICS	:2524569	16,713.00;
02.06.2023;PAKISTAN GRAPHICS	:2524570	24,901.00;
02.06.2023;PAKISTAN GRAPHICS	:2524571	16,713.00;
02.06.2023;PAKISTAN GRAPHICS	:2524572	26,263.00;
02.06.2023;FARHAN PRINTER AND GRAPHIC	:2524573	14,325.00;
02.06.2023;ABDUR RASHEED	:2524576	15,000.00;
02.06.2023;ABDUR RASHEED	:2524577	8,000.00;
02.06.2023;ISRAR HUSSAIN	:2524578	16,250.00;
02.06.2023;ISRAR HUSSAIN	:2524579	20,000.00;
02.06.2023;ISRAR HUSSAIN	:2524580	20,000.00;
02.06.2023;MUHAMMAD KHALID	:2524581	18,250.00;
02.06.2023;ABDUL LATIF	:2524582	20,000.00;
02.06.2023;MUKHTIAR AHMED	:2524583	15,000.00;
02.06.2023;MUKHTIAR AHMED	:2524584	8,250.00;
02.06.2023;INAYAT ULLAH	:2524585	20,000.00;
02.06.2023;INAYAT ULLAH	:2524586	20,000.00;
02.06.2023;INAYAT ULLAH	:2524587	20,000.00;
02.06.2023;PAKISTAN GRAPHICS	:2524588	14,325.00;
02.06.2023;MUHAMMAD RAFIQ BALOCH	:2524589	9,700.00;
02.06.2023;KAZIM HUSSAIN	:2524590	20,000.00;
02.06.2023;KAZIM HUSSAIN	:2524591	20,000.00;
02.06.2023;KAZIM HUSSAIN	:2524592	10,000.00;
02.06.2023;MUHAMMAD SALEEM	:2524593	6,000.00;
02.06.2023;MUHAMMAD SALEEM	:2524594	15,000.00;
02.06.2023;AMANULLAH	:2524595	20,000.00;
02.06.2023;ABDUL RASHEED	:2524596	20,000.00;
02.06.2023;ABDUL RASHEED	:2524597	20,000.00;
02.06.2023;ABDUL RASHEED	:2524598	20,000.00;
02.06.2023;MALIK SAJID	:2524599	18,250.00;
02.06.2023;ABDUL LATIF	:2524600	20,000.00;
02.06.2023;ABDUL LATIF	:2524601	20,000.00;
02.06.2023;ABDUL LATIF	:2524602	20,000.00;
02.06.2023;ABDUL LATIF	:2524603	20,000.00;





Print date	Name of the payee	Check number	Amount paid (FC)
02.06.2023	ABDUL LATIF	2524604	20,000.00
02.06.2023	ABDUL LATIF	2524605	20,000.00
02.06.2023	ABDUL LATIF	2524606	10,750.00
02.06.2023	ABDUL LATIF	2524607	18,900.00
02.06.2023	ABDUL LATIF	2524608	20,000.00
02.06.2023	ABDUL LATIF	2524609	19,500.00
02.06.2023	ABDUL LATIF	2524610	20,000.00
02.06.2023	ASLAM KHAN	2524611	20,000.00
02.06.2023	MUKHTIAR AKHTAR	2524612	19,800.00
02.06.2023	MUKHTIAR AKHTAR	2524613	14,270.00
02.06.2023	MUKHTIAR AKHTAR	2524614	20,000.00
02.06.2023	MUKHTIAR AKHTAR	2524615	20,000.00
02.06.2023	MUKHTIAR AKHTAR	2524616	19,600.00
02.06.2023	HABIBUREHMAN	2524617	18,500.00
02.06.2023	HABIBUREHMAN	2524618	19,150.00
02.06.2023	HABIBUREHMAN	2524619	19,400.00
02.06.2023	HABIBUREHMAN	2524620	19,700.00
02.06.2023	HABIBUREHMAN	2524621	19,500.00
02.06.2023	ZAMEER HUSSAIN	2524622	20,000.00
02.06.2023	ZAMEER HUSSAIN	2524623	20,000.00
02.06.2023	ZAMEER HUSSAIN	2524624	20,000.00
02.06.2023	ZAMEER HUSSAIN	2524625	20,000.00
02.06.2023	ZAMEER HUSSAIN	2524626	20,000.00
02.06.2023	ZAMEER HUSSAIN	2524627	20,000.00
02.06.2023	ZAMEER HUSSAIN	2524628	20,000.00
02.06.2023	ASLAM KHAN	2524629	3,250.00
02.06.2023			16,230,493.00
			16,230,493.00

THE DIRECTOR GENERAL OF ACCOUNTS  
ISLAMABAD

*[Handwritten signature]*

DISTRICT CONTROLLER OF ACCOUNTS  
DEWA ISMAIL KHAN

- 2 -

DISTRICT CONTROLLER OF ACCOUNTS  
DEWA ISMAIL KHAN  
*[Handwritten signature]*

The Director General of Accounts Islamabad Islamabad Islamabad

is forwarded for information

is forwarded for information under the name

So it is requested to call an explanation of the subject chronic negligence and  
to Mr. Muhammad Ahsan Ullah Bin Sultan to fulfill your legitimate assigned job

The number of provided books have your initials so it is determined and

is forwarded for information by National Bank of Pakistan in which

is forwarded for information

and that the Government of SA 79407000 by providing books signatures of

is forwarded for information which on the other hand one of these cheques is used by notorious person

is forwarded for information of No. of 2724374 & 2724375 which are forwarded

is forwarded for information but you fail to do so

is forwarded for information and you were also directed verbally to share any matter of concern

is forwarded for information Mr. Muhammad Ahsan Ullah Bin Sultan and

EXPLANATION

DEWA ISMAIL KHAN

Mr. Muhammad Ahsan Ullah Bin Sultan

11/3/20

11/3/20

OFFICE OF THE  
DISTRICT CONTROLLER OF ACCOUNTS  
DEWA ISMAIL KHAN



*[Handwritten signature]*

13



13/11  
Amey "e"

**OFFICE OF THE  
DISTRICT COMPTROLLER OF ACCOUNTS  
DERA ISMAIL KHAN**

No/DC/DIK/ADMN/2023-24/ /

Dated: \_\_\_/\_\_\_/2024

To

Mr. Muhammad Ahsan Umar Bin Saad  
Junior Clerk

Subject:- **EXPLANATION**

It is noticed by undersign that you Mr. Muhammad Ahsan Umar Bin Saad were assigned the job of Cheque writer and you were also directed verbally to share any matter of reversed cheque with the section supervisor but you fail to do so.

Resultantly 02 No's of cheques having No 2524574 & 2524575 which are showing in SAP voided cheques whereas on the other hand one of these cheques is used by notorious person with civil desires and thus loss the government of Rs. 7940.700/- by providing bogus signatures of the undersigned on the subject cheque.

It is further stated that the copies provided by National Bank of Pakistan on which signatures of the undersigned provided bogus having your initials so it is determined and concluded that your Mr. Muhammad Ahsan Umar Bin Saad failed to fulfill your legitimate assigned job.

So it is therefore decided to call an explanation of the subject chronic negligence and your reply should reach to the undersigned with in a day positively otherwise the matter will be reported to higher-ups for initiating proper inquiry under E&D rules.

**District Comptroller of Accounts  
Dera Ismail Khan**

Copy forwarded for information.

1. The Director Treasuries & Accounts Khyber Pakhtunkhwa Peshawar.

**District Comptroller of Accounts  
Dera Ismail Khan**

✓  
محمد امین مکی صاحب  
فونڈیشن

وہ جس سے 15000/-  
اور 8000/- سہ ماہی  
اور 2524575 اور 2524574  
تعمیرات میں ہیں یہ بھی  
دیکھیں۔

یہ اس سے تعلق رکھتا ہے اور اس سے تعلق رکھتا ہے  
اس سے تعلق رکھتا ہے اور اس سے تعلق رکھتا ہے  
اس سے تعلق رکھتا ہے اور اس سے تعلق رکھتا ہے

Better copy



OFFICE OF THE  
DISTRICT COMPTROLLER OF ACCOUNTS  
DERA ISMAIL KHAN

15

Anuse "E"

NO. DCA/DIK/ADMN/2023-24/318-23

Dated. 25/08/2023

To

1. Mr. Qamar-ul-Ahsan,  
Sub-Accountant,  
Sub Treasury Office, *Kulachi*
2. Mr. Muhammad Ahsan Umar Bin Saad,  
Junior Clerk,  
DCA, D.I.Khan.

**SUBJECT: INQUIRY/INVESTIGATION OF PAYMENT MADE THROUGH VOIDED/ CANCELLED CHEQUE NO.2524574 AMOUNT TO Rs. 7,940,700**

Following the Finance Department Khyber Pakhtunkhwa, Peshawar Notification No. SO (Estt-I)FD/5-14/2023/D.I.KHAN Dated 21-08-2023 regarding inquiry committee and Reference to the letter No.30/DAO/Orakzai/Admin Dated: 24-08-2023 on the subject cited above.

You both i.e. Mr. Qamar ul Ahsan and Mr. Muhammad Ahsan Umar Bin Saad are directed by the undersigned to present yourself in front of the Inquiry Team that is scheduled to visit DCA, D.I.Khan office on Tuesday, 29<sup>th</sup> August 2023.

It must be noted on your part that your presence in this office on the above mentioned date is mandatory to facilitate the inquiry process.

Your full cooperation is required to ensure thorough and accurate investigation please.

*[Signature]*  
DISTRICT COMPTROLLER OF ACCOUNTS  
DERA ISMAIL KHAN

Copy forwarded for information to:

1. Inquiry Officer, DAO, Orakzai, w/r to his letter quoted above.
2. Section Officer (Estt-I), Finance Department Peshawar, w/r to his notification quoted above.
3. STO Kulachi for information & direct the subject official working in his office to present himself on date and time mentioned above.
4. Incharge Record Section to ensure his presence for provision of record as and when necessitated.

*[Signature]*  
DISTRICT COMPTROLLER OF ACCOUNTS  
DERA ISMAIL KHAN

*[Signature]*

*[Signature]*

*Saleem Ullah Khan Khan  
Mid Scale Supreme Court*





Directorate of Treasuries & Accounts  
Khyber Pakhtunkhwa

Treasury Block, District Courts Compound, Behind Jamia Masjid, Khyber Road, Peshawar,  
Phone & Fax: 091-9211856

16

"F"

No.5-14/DT&A/23/E&D/M Ahsan Umar Bin Saad/979

Dated: the Peshawar 18.10.2023

**CHARGE SHEET**

I, Said Akbar, Director, Treasuries & Accounts, Khyber Pakhtunkhwa, Peshawar, as Competent Authority, under the Khyber Pakhtunkhwa, Government Servants (Efficiency and Disciplinary) Rules, 2011, do hereby serve you, **Muhammad Ahsan Umar Bin Saad**, Junior Clerk (BS-11) having SAP user 895392 O/o the District Comptroller of Accounts, D.I.Khan as follow:

- i. That you, while posted in DCA DI Khan with criminal intention generated 02 cheques bearing No. **2524574 & 2524575** through SAP user **895392** on 02-06-2023 for Rs. 8,000/- & Rs. 15,000/- in the name of Abdur Rasheed against SAP documents No. 1900331710 & 1900331709 respectively. Physically the cheques in question were printed but remained blank. These Cheques were cancelled in the SAP system, however the cheques couldn't cancelled physically. Afterward, these Cheque were filled in for **Rs 7940700/-** and **Rs. 2574941/-** in favor of AL Habib Bank limited and Meezan Bank Limited respectively at some private press and fraudulently affixed the fake signatures of DCA DI Khan; The Cheque No. 2524574 was encashed from NBP Main Branch D.I Khan.
- ii. That you, while posted in DCA DI Khan also generated separate Payment Order sheet for voided cancelled cheques **No. 2524574 & 2524575** by putting your initial/sign on the sheet & owned these initials by you before the enquiry committee.
- iii. On going through the report of facts finding enquiry received through the Govt. of Khyber Pakhtunkhwa, Finance Department vide letter No.SO(Estt-I)FD/5-14/2022 dated 04-10-2023 and the materials on records, the above charges have been proved against you.
2. I am satisfied by virtue of the above that you have committed the act of inefficiency, misconduct and corruption as specified in rule-2(g) read with rule-3 (a), (b) & (c) of the rules ibid.
3. As a result thereof, I, as competent authority, have tentatively decided to impose upon you the penalty/penalties under rule-4 (1) (a) & (b) of the Khyber Pakhtunkhwa, Government Servants (Efficiency & Discipline) Rules, 2011.
4. You are, therefore, required to show cause as to why the penalty/penalties under rule-4 (1) (a) & (b) of the rules ibid should not be imposed upon you and also intimate whether you desire to be heard in person.
5. If no reply to this notice is received within reasonable time which shall not less than ten (10) and more than fourteen (14) days from the date of receipt, 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.

*Ahsan Umar Bin Saad*  
*Jun*

Saleem Ullah Khan Ranazai  
Advocate Supreme Court

(SAID AKBAR)  
DIRECTOR  
TREASURIES & ACCOUNTS  
KHYBER PAKHTUNKHWA  
(COMPETENT AUTHORITY)

To.  
Muhammad Ahsan Umar Bin Saad, Junior Clerk (BS-11)  
O/o District Comptroller of Accounts, D.I.Khan.



Directorate of Treasuries & Accounts  
Khyber Pakhtunkhwa

Treasury Block, District Courts Compound, Behind Jamia Masjid, Khyber Road, Peshawar, Phone &  
Fax: 091-9211856

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No.5-14/DT&A/23/E&D/M Ahsan Umer Bin Saad/979

Dated: the Peshawar 18.10.2023

**DISCIPLINARY ACTION**

I, Said Akbar, Director, Treasuries & Accounts, Khyber Pakhtunkhwa, Peshawar, as Competent Authority, am of the opinion that **Muhammad Ahsan Umar Bin Saad**, Junior Clerk (BS-11) having SAP user No. 895392 O/o the District Comptroller of Accounts, D.I.Khan has rendered himself to be proceeded against, as he committed the following acts within the meaning of rule 3 (a), (b) & (c) of the Khyber Pakhtunkhwa, Government Servants (Efficiency and Disciplinary) Rules, 2011.

**STATEMENT OF ALLEGATION**

- i. That you, while posted in DCA DI Khan with criminal intention generated 02 cheques bearing No. **2524574 & 2524575** through SAP user **895392** on 02-06-2023 for Rs. 8,000/- & Rs. 15,000/- in the name of Abdur Rasheed against SAP documents No. 1900331710 & 1900331709 respectively. Physically the cheques in question were printed but remained blank. These Cheques were cancelled in the SAP system, however the cheques couldn't cancelled physically. Afterward, these Cheque were filled in for Rs **7940700/-** and Rs. **2574941/-** in favor of AL Habib Bank limited and Meezan Bank Limited respectively at some private press and fraudulently affixed the fake signatures of DCA DI Khan. The Cheque No. 2524574 was encashed from NBP Main Branch D.I Khan.
  - ii. That you, while posted in DCA DI Khan also generated separate Payment Order sheet for voided cancelled cheques No. **2524574 & 2524575** by putting your initial/sign on the sheet & owned these initials by you before the enquiry committee.
  - iii. "That in light of the above, you have committed the act of inefficiency, misconduct and corruption under the rule-2(g) read with rule-3 (a), (b) & (c) of the Khyber Pakhtunkhwa, Government Servants (Efficiency & Discipline) Rules, 2011."
2. For the purpose of enquiry against the said accused with reference to the above allegations, an enquiry committee is constituted under rule-10(1)(a) of the rules ibid:
- i. Mr. Rooh Ullah District Comptroller of Accounts, Swat.
  - ii. Mr. Sultan Saeed, District Accounts Officer, Swabi.
3. The enquiry committee shall, in accordance with the provisions of the rules ibid, provide full reasonable opportunity of hearing to the accused, record its findings whether the charges are proved or not and make, within sixty (60) days from the date of issue of order, specific recommendations and submit the same to the competent authority. *Attended*

*Saleem Ullah Khan Ranazai*  
Advocate Supreme Court

(SAID AKBAR)  
DIRECTOR  
TREASURIES & ACCOUNTS  
KHYBER PAKHTUNKHWA  
(COMPETENT AUTHORITY)

To.  
Muhammad Ahsan Umar Bin Saad, Junior Clerk (BS-11)  
O/o District Comptroller of Accounts, D.I.Khan.

18

June "9"

To:

**DIRECTOR,**  
Treasuries and Accounts,  
Khyber Pakhtunkhwa Peshawar.  
The competent authority

Subject: **CHARGE SHEET**

Respected Sir,

I have the honour to submit my reply on the subject noted above as under.

I have received a letter on the subject above dated 18.10.2023 on 23.10.2023 and was asked to submit my reply, to which my reply is as under:-

1. (i) The allegations contained in Para-I are totally incorrect and baseless, as not a single instance has been mentioned in the Para regarding my alleged criminal intention. It is to clarify the matter that no doubt two bills for the amount of Rs.8,000/- and Rs.15,000/- in the name of Abdul Rasheed were received by me, for which after the needful strictly in accordance with rules, regulation and SOPs of my duties, I tried to generate two cheques bearing Nos.2524574 & 2524575 for the amount mentioned above but because of some fault the print out of these cheques were blank and as per my duties I straightaway cancelled the two cheques in the system and kept those two cheques on my table, as it was the month of June and because of rush of work I intended to deal those two blank cheques by cancelling the same after completion of my work but in the meantime, somebody took those two cheques from my table, regarding which fact I have no knowledge and have no malafide intentions. It is also pertinent to mention here that regarding Payment of different bills a payment sheet is prepared by me for onward submission to the bank and the same has

Amal  
Saleem Ullah Khan  
Advocate Supreme Court

been prepared and duly signed by me along with District controller of account, which was received by the bank, wherein the above mentioned two cheques have not been entered, which clearly shows my intention that those two cheques were cancelled in the system, therefore, I have not mentioned those two cheques in the payment sheet. Copy of payment sheet is enclosed herewith is enclosed herewith. The person (s) who took the two cheques from my table has fraudulently affixed my signature as well as that of the D.C.A D.I.Khan, which are fake and fictitious on the forged payment sheet, wherein the two cheques were mentioned and the same was not prepared by me nor I have signed the same and to this effect the very computer system is a piece of evidence in my favour, wherein these two cheques have been cancelled by me , therefore the one cheque bearing No.2524574 has fraudulently been encashed by the unknown culprit and I have nothing to do with the same.

(ii) This Para is totally incorrect. I have never generated separate payment order sheet for voided cancelled cheques and I have not signed / initialed the same and I have not own those fake signatures / initials before the inquiry committee rather I admitted only the payment order sheet which I have annexed with my this reply and not the second one, wherein the two cheques have also been mentioned.

(iii) This Para is incorrect. As mentioned above I performed my duties strictly in accordance with law, rules and the SOPs and have committed no offence, act of inefficiency, misconduct and corruption, therefore, I may not be proceeded against under the rules and all the material facts

*Attest*  
*[Signature]*  
 Saleem Ullah Khan Raina  
 Appellate Supreme Court

were brought on the record during the facts finding inquiry but for the reasons best known to the inquiry officer some facts have been misinterpreted and declared to have been admitted by me, whereas the situation is otherwise, as explain above:

- 2. Although in this Paragraph another inquiry committee has been constituted but the record of the earlier inquiry committee has not been provided to me, which is my right under the law.
- 3. Respectfully, your goodself may have been provided the fact finding inquiry, according to which you reached to the tentative decision but the facts are otherwise which have been explained above.
- 4. My reply is being submitted.
- 5. My reply is within time and I also want to be heard in person.

It is, therefore, requested that keeping in view my reply to charge sheet the proceedings against me may be filed without any further action.

Yours Obediently,

Dated:03.11.2023.

(Muhammad Ahsan Umar bin Saeed)  
Junior Clerk, District comptroller of Account,  
Dera Ismail Khan

Saleem Ullah Khan Ranazai  
Advocate Supreme Court

To:

**DIRECTOR,**  
Treasuries and Account,  
Khyber Pakhtunkhwa Peshawar.  
The competent authority

Subject: **STATEMENT OF ALLEGATIONS**

Respected Sir,

I have the honour to submit my reply on the subject noted above as under.

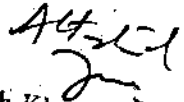
I have received a letter dated 18.10.2023 on 23.10.2023 regarding subject noted above and was asked to submit my reply, to which my reply is as under:-

1. (i) The allegations contained in Para-I are totally incorrect and baseless, as not a single instance has been mentioned in the Para regarding my alleged criminal intention. It is to clarify the matter that no doubt two bills for the amount of Rs.8,000/- and Rs.15,000/- in the name of Abdul Rasheed were received by me, for which after the needful strictly in accordance with rules, regulation and SOPs of my duties, I tried to generate two cheques bearing Nos.2524574 & 2524575 for the amount mentioned above but because of some fault the print out of these cheques were blank and as per my duties I straightaway cancelled the two cheques in the system and kept those two cheques on my table, as it was the month of June and because of rush of work I intended to deal those two blank cheques by cancelling the same after completion of my work but in the meantime, somebody took those two cheques from my table, regarding which fact I have no knowledge and have no malafide intentions. It is also pertinent to mention here that regarding Payment of different bills a payment sheet is prepared by me for onward submission to the bank and the same has

*A. Ullah*  
Saleem Ullah Khan Kanazai  
Advocate Supreme Court

been prepared and duly signed by me along with District controller of account, which was received by the bank, wherein the above mentioned two cheques have not been entered, which clearly shows my intention that those two cheques were cancelled in the system, therefore, I have not mentioned those two cheques in the payment sheet. Copy of payment sheet is enclosed herewith is enclosed herewith. The person (s) who took the two cheques from my table has fraudulently affixed my signature as well as that of the D.C.A D.I.Khan, which are fake and fictitious on the forged payment sheet, wherein the two cheques were mentioned and the same was not prepared by me nor I have signed the same and to this effect the very computer system is a piece of evidence in my favour, wherein these two cheques have been cancelled by me , therefore the one cheque bearing No.2524574 has fraudulently been encashed by the unknown culprit and I have nothing to do with the same.

- (ii) This Para is totally incorrect. I have never generated separate payment order sheet for voided cancelled cheques and I have not signed / initialed the same and I have not own those fake signatures / initials before the inquiry committee rather I admitted only the payment order sheet which I have annexed with my this reply and not the second one, wherein the two cheques have also been mentioned.
- (iii) This Para is incorrect. As mentioned above I performed my duties strictly in accordance with law, rules and the SOPs and have committed no offence, act of inefficiency, misconduct and corruption, therefore, I may not be proceeded against under the rules.

  
 Saleem Ullah Khan Ranazai  
 Advocate Supreme Court

2. Although in this Paragraph another inquiry committee has been constituted but the record of the earlier inquiry committee has not been provided to me, which is my right under the law.
3. I am ready to appear before the inquiry committee and to advance my defense before the committee.

It is, therefore, requested that keeping in view my reply to statement of allegations the proceedings against me may be filed without any further action and I also wish to be heard in person.

Yours Obediently,



Dated: 03.11.2023.

(Muhammad Ahsan Umar bin Saeed)  
Junior Clerk, District comptroller of Account,  
Dera Ismail Khan

Attended



Saleem Ullah Khan Ranaza  
Advocate Supreme Court





Office of the  
Distt. Comptroller of Accounts  
Swat

Phone & Fax: 0946-920346

(24)

Amr "H"

NO.DCA/SWAT/Inquiry/DIK/ 113 - 120

DATED: 17/11/2023

To

1. Mr. Qamarul Ahsan  
Sub-Accountant o/o the  
D.C.A. D.I.Khan
2. Muhammad Ahsan Umar Bin Saad,  
Junior Clerk o/o the  
D.C.A. D.I.Khan.

Subject: **DISCIPLINARY ACTION/CHARGE SHEET**

In response to your written replies submitted against the charge sheet & statement of allegations issued to you by the competent authority, you are directed to appear before the inquiry committee along with relevant record, if any, in your defense for personal hearing as provided in rule 15 of E&D 2011, on 04th December 2023, at 10:00 AM in the office of Directorate of Treasuries & Accounts Peshawar.

(ROOHULLAH)

District Comptroller of Accounts  
Swat.

Copy forwarded for information to the:

- Mr. Sultan Saeed (DAO Swabi), Judicial Complex Shamansoor Swabi
- PA to Director Treasuries & Accounts Khyber Pakhtunkhwa Peshawar.
- Mr. Nishad Ali (DAO Orakzai), with the request to submit written statement and attend the proceeding on the aforementioned date and venue.
- Mr. Waqar (DAO Lakki), with the request to submit written statement and attend the proceeding on the aforementioned date and venue.

(ROOHULLAH)

District Comptroller of Accounts  
Swat

Attended  
Jm

Sahem Udah Khan Rabazai  
Advocate Supreme Court



**Directorate of Treasuries & Accounts  
Khyber Pakhtunkhwa**

Treasury Block, District Courts Compound, Behind Jamia Masjid, Khyber Road, Peshawar,  
Phone & Fax: 091-9211856

25  
Ann "I"

No.5-14/DT&A/23/E&D/ M Ahsan Umar Bin Saad 49 Dated: the Peshawar 15.01.2024

**SHOW CAUSE NOTICE**

I, Said Akbar, Director, Treasuries & Accounts, Khyber Pakhtunkhwa, Peshawar, as Competent Authority, under the Khyber Pakhtunkhwa, Government Servants (Efficiency and Disciplinary) Rules, 2011, do hereby serve you, **Muhammad Ahsan Umar Bin Saad**, Junior Clerk (BS-11) having SAP user 895392 O/o the District Comptroller of Accounts, D.I.Khan as follow:

- i. That you, while posted in DCA DI Khan with criminal intention generated 02 cheques bearing No. **2524574 & 2524575** through SAP user **895392** on 02-06-2023 for Rs. 8,000/- & Rs. 15,000/- in the name of Abdur Rasheed against SAP documents No. 1900331710 & 1900331709 respectively. Physically the cheques in question were printed but remained blank. These Cheques were cancelled in the SAP system, however the cheques, couldn't cancelled physically. Afterward, these Cheque were filled in for **Rs 7940700/-** and **Rs. 2574941/-** in favor of AL Habib Bank limited and Meezan Bank Limited respectively at some private press and fraudulently affixed the fake signatures of DCA DI Khan. The Cheque No. 2524574 was encashed from NBP Main Branch D.I Khan.
  - ii. That you, while posted in DCA DI Khan also generated separate Payment Order sheet for voided cancelled cheques No. **2524574 & 2524575** by putting your initial/sign on the sheet & owned these initials by you before the enquiry committee.
  - iii. On going through the report of facts finding enquiry received through the Govt: of Khyber Pakhtunkhwa, Finance Department vide letter No.SO(Estt-I)FD/5-14/2022 dated 04-10-2023 and the materials on records, the above charges have been proved against you.
  - iv. In light of the above, a formal enquiry was also conducted through an inquiry Committee comprising of M/S Rooh Ullah, District Comptroller of Accounts, Swat (BS-19) & Sultan Saeed, District Accounts Officer, Swabi (BS-18) who submitted the enquiry report wherein the charges mentioned in the charge sheet proved against you.
2. I am satisfied by virtue of the above that you have committed the act of inefficiency, misconduct and corruption as specified in rule-2(g) read with rule-3 (a), (b) & (c) of the rules ibid.
  3. As a result thereof, I, as competent authority, have tentatively decided to impose upon you the penalty/penalties under rule-4 (1) (a) & (b) of the Khyber Pakhtunkhwa, Government Servants (Efficiency & Discipline) Rules, 2011.
  4. You are, therefore, required to show cause as to why the penalty/penalties under rule-4 (1) (a) & (b) of the rules ibid should not be imposed upon you and also intimate whether you desire to be heard in person.
  5. If no reply to this notice is received within reasonable time which shall not be less than ten (10) and more than fifteen (15) days from the date of receipt, 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.

*Adh-ul-Il*  
Saleem Ullah Khan Ranazai  
Advocate Supreme Court

(SAID AKBAR)  
DIRECTOR  
TREASURIES & ACCOUNTS  
KHYBER PAKHTUNKHWA  
(COMPETENT AUTHORITY)

To.  
Muhammad Ahsan Umar Bin Saad, Junior Clerk (BS-11)  
O/o District Comptroller of Accounts, D.I.Khan.

# INQUIRY REPORT

(ALLEGATIONS AGAINST MR. QAMAR UL AHSAN, SUB-ACCOUNTANT (BS-16) AND MUHAMMAD AHSAN UMAR BIN SAAD, JUNIOR CLERK (BS-11) O/O THE DISTRICT COMPTROLLER OF ACCOUNTS D.I.KHAN)

## (PART-I: INTRODUCTION)

### 1.1. BACK GROUND/BRIEF HISTORY OF THE CASE:

An explanation was called up by the DCA D.I.Khan (with copy to the Secretary Finance Department, Khyber Pakhtunkhwa) from Mr. Qamar ul Ahsan sub-Accountant (BS-16) and Muhammad Ahsan Umar Bin Saad, Junior Clerk (BS-11) for illegal withdrawal of Rs.7,940,700/- through a voided SAP generated cheque. (Flag-A)

### 1.2. FINANCE DEPARTMENT'S INQUIRY:

In response to the aforementioned explanation, the Secretary Finance Department Khyber Pakhtunkhwa, constituted an Inquiry Committee vide Officer Order No. SO(Estt-1)FD/5-14/2023/D.I.Khan dated 21-08-2023 comprising Mr. Nishad Ali, DAO Orakzai, Mr. Waqar Khan, DAO Lakki Marwat and Mr. Amin Jan, Assistant Director FMIU, Finance Department Peshawar to probe into the matter and submit facts finding report.

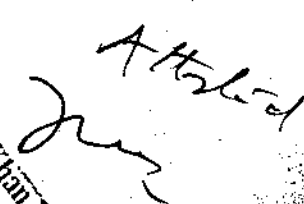
Brief of the aforesaid Committee's findings is reproduced as under:

- i. Muhammad Ahsan Umar Bin Saad Junior Clerk having SAP User 895392 has generated Cheques No. 2524574 and No. 2524575 in SAP on 02.06.2023 for Rs.8,000/- & Rs.15,000/- respectively in the name of "Abdur Rasheed" against SAP Document Number 1900331710 and 1900331709 respectively.
- ii. Physically the cheques were not printed and remained blank (without cartridge) which leads to misuse the cheques.
- iii. Though these cheques have been cancelled in the SAP system by Muhammad Ahsan Umar J/C on the same date i.e. 02.06.2023 but not physically cancelled by writing the word "Cancelled" as required under practice in vogue.
- iv. Cheque No. 2524574 has been taken away by unknown person and printed therein from market as payee "AL HABIB BANK LIMITED" dated 02.06.2023 amounting to Rs.7,940,700/- by putting fake/bogus signatures of Muhammad Farooq, the then DCA DIKhan, who disowned the said signatures.
- v. The said cheque bearing No.2524574 alongwith the Bank Credit Advice (beneficiaries list) was submitted to Bank Al Habib DIKhan by Muhammad Naveed, outsider (private

*AH Khan*  
*Signature*  
Saleem Ullah Khan Raddazi  
Advocate Supreme Court

AKBAR)  
DIRECTOR  
SERIES & ACCOUNTS  
KHYBER PAKHTUNKHWA  
GOVERNMENT

- messenger) on 08.06.2023. The list contains **twenty five (25)** numbers of account holders (beneficiaries), out of which, **eight (8)** numbers were of the Bank Al Habib Main Branch DIKhan account holders and remaining **seventeen (17)** numbers were of the Bank Al Habib Main Branch Tank.
- vi. The said cheque presented to National Bank of Pakistan, Main Branch D.I.Khan on 12.06.2023 by Bank Al Habib DIKhan in clearing via NIFT (Pvt) Limited and cleared accordingly.
  - vii. Out of the whole amount Rs.7,940,700/-, only Rs.478,200/- could not be credited to Account No.2015004800258601, being closed/dormant. The said amount was refunded by Bank Al Habib through a Bank Draft which was received by Muhammad Naveed outsider (Private messenger) on 14.06.2023 and delivered to Mr. Gohar Ali (Ex-Senior Auditor), means a private person.
  - viii. Unfortunately, no whereabouts of the 2<sup>nd</sup> Cheque bearing No.2524575 was found. However, the same has neither been presented to National Bank of Pakistan, D.I.Khan for payment nor communicated to DCA DIKhan during June, 2023 daily Bank Scroll.
  - ix. As per procedure in vogue, the P.O. sheet of Cheque Register is generated from SAP System daily for the cheques issued and signed by the DCA/DAO concerned and sent to the concerned National Bank/State Bank as the case may be.
  - x. Two P.O. sheets were generated for 02.06.2023 by SAP User 895392 (Muhammad Ahsan Umar J/C). One the genuine, which is available on the record of DCA DIKhan wherein the voided/cancelled cheques No.2524574 and 2524575 were not reflected. These voided/cancelled cheques were reflected in the 2<sup>nd</sup> Sheet.
  - xi. Muhammad Ahsan Umar J/C having SAP User 895392 has his initials/signs on the said Sheet and owned these initials during discussion with the inquiry committee. However, Muhammad Farooq, the then DCA DIKhan disowned his signature on the said sheet. These signatures seem to be suspicious and does not tally with the available record.
  - xii. Muhammad Naveed, outsider (Private person who is working in GP Fund Section of DCA DIKhan since July 2017), submitted P.O. Sheet of 02.06.2023 to NBP Main Branch D.I.Khan on 05.06.2023.
  - xiii. The SAP generated Pre-audit cheques encashed from bank are punched in the transaction Code, "FCHR" and processed in "SM35". When a cheque number is punched in FCHR, the amount of the cheque is automatically displayed by the SAP System in the amount column against the cheque number.
  - xiv. When a voided/cancelled cheque is entered in FCHR, the system don't accept the cheque and displays the message "**Voided cheques cannot be processed**". This is an internal control tool to prevent payments against the voided cheques.
  - xv. **Mr. Qamar ul Ahsan**, Sub-Accountant (BS-16) having SAP User 190953 punched the specific daily account (13.06.2023) in which a voided encashed cheque was communicated by NBP Main Branch DIKhan.

Attested  
  
 Saleem Ullah Khan Ranjani  
 Advocate Supreme Court

(COMPETENT AUTHORITY)

- xvi. The official intentionally punched Cheque No. 2524574 amounting to Rs.7,940,700/- through transaction code "FV50" document type "ET" instead of "FCHR" in order to cover up the illegal payment by tallying the payment between bank and the DCA DIKhan
- xvii. Moreover the official/SAP User 190953 passed another entry in advance for Rs.2,574,941/- on 15.06.2023, having SAP document Number 1800008467 dated 13.06.2023 for the cheque which was not encashed from the bank nor communicated to DCA DIKhan office in daily bank scroll. The intention behind this entry seems to cover up the payment to be made against the aforementioned voided cheque.

1.3 The Finance Department has forwarded the facts findings Inquiry Report to the Director Treasuries & Accounts Khyber Pakhtunkhwa Peshawar with the direction to initiate formal inquiry/disciplinary proceedings against the above accused officials vide letter at Flag-B.

1.4 In response, the Director Treasuries & Accounts Khyber Pakhtunkhwa Peshawar constituted an Inquiry Committee under Govt. Servant (Efficiency and Discipline) Rules, 2011, clause 10(1)(a) against the above mentioned accused to probe into the allegations and submit report within 60 days.

(Copies of Charge Sheet, Statement of Allegations and constitution of the Committee are at Flag-C). The committee comprising the following:

1. Mr. Roohullah, District Comptroller of Accounts (B-18) Swat.
2. Mr. Sultan Saeed, District Accounts Officer Swabi (B-18).
- 3.

**TORs of inquiry:**

- i. The inquiry committee will have to probe into the charges leveled against the officials.
- ii. The inquiry committee will have to propose penalty (ies) against the accused

**1.5 ENQUIRY PROCEEDINGS & FINDINGS:**

The Inquiry Committee derived its findings as under:

- a) That the case was pre-planned and its main characters were Mr. Qamar ul Ahsan, Sub-Accountant & Muhammad Ahsan Umar, Junior Clerk office of the DCA DIKhan,
- b) The two cheques bearing No. 2524574 and No. 2524575 were generated blank by Muhammad Ahsan Umar, J/C in SAP on 02.06.2023 for Rs.8,000/- & Rs.15,000/- with malafide intention by removing ribbon from the printer.
- c) Though these cheques were cancelled in system but not physically cancelled by putting the word "CANCELLED" by the said official.

- d) Later on, Cheque No.2524574 was printed somewhere in the name of "AL HABIB BANK LTD. D.I.KHAN" dated 02.06.2023 for amount Rs.7,940,700/- with fake signatures of Muhammad Farooq, the then DCA DIKhan. (Flag-D)
- e) The said cheque alongwith bogus Bank Credit Advice (25 numbers bank account holders/beneficiaries list) was submitted to Bank Al Habib D.I.Khan by Muhammad Naveed outsider (Private messenger). (Flag-E)
- f) Personal Numbers and Cost Centre reflected in the beneficiaries list (at Flag-E above) are also found fake/bogus.
- g) The said cheque presented to National Bank of Pakistan, Main Branch D.I.Khan on 12.06.2023 by Bank Al Habib DIKhan in clearing via NIFT (Pvt) Limited and cleared accordingly.
- h) Mr. Qamar ul Ahsan, Sub-Accountant (BS-16) having SAP User 190953 punched the specific daily account (13.06.2023) in which a voided encashed cheque was communicated by NBP Main Branch DIKhan.
- i) The official intentionally punched Cheque No. 2524574 amounting to Rs.7,940,700/- through transaction code "FV50" document type "ET" instead of "FCIR" in order to cover up the illegal payment. (Flag-F)
- j) Prior to this, Mr. Qamar ul Ahsan had been demoted from the post of Assistant Accountant (BS-17) to the rank of Sub-Accountant (BS-16) plus ROP @ Rs.25,705/- per month in an embezzlement case. He was also transferred from DCA DIKhan to DAO Tank after that case but soon he had been transferred back from DAO Tank to o/o the DCA DIKhan vide Finance Department Order No.SO(E-1)FD/1-4/2023 dated 15-05-2023 which is astonishing.
- k) There must be some hidden characters behind the screen beside the aforementioned accounts holders (beneficiaries), but the lion shareholders seems Mr. Qamar ul Ahsan, sub-Accountant & Muhammad Ahsan Umar because without the connivance of them, such fraudulent withdrawal was not possible.
- l) Though money from Govt exchequer has not been drawn, but they gave a financial blow to the NBP Main Branch D.I.Khan who credited the amount on a fake cheque to outsiders.

### CONCLUSION:

The Committee informed the above named accused vide letter No.DCA/SWAT/Inquiry/DIK/102-05 dated 08-11-2023 (at Flag-G) to submit their written reply to the Charge Sheet and directed to inform the Committee if they desire to be heard in person. In response the letters at Flag-G, both the accused i.e. Mr. Qamar ul Ahsan, sub-Accountant and Muhammad Ahsan Umar, Junior Clerk replied accordingly which are placed at Flag-H & Flag-I respectively.

The Inquiry Committee convened a meeting at District Accounts Office Swabi and discussed the whole case alongwith their replies to Charge Sheet & Statement of allegations on 17-11-2023. Though both the accused have almost denied the charges levelled against them but the evidences and preliminary inquiry report are against them. As they have desired to be heard in person, therefore the committee decided to convene a meeting at the Directorate of Treasuries & Accounts Khyber Pakhtunkhwa Peshawar on 04-12-2023. The committee informed both the accused as well as members of the facts finding committee i.e. Mr. Nishad Ali, DAO Orakzai & Mr. Waqar Khan, DAO Lakki Marwat vide letter at **Flag-J**.

On 04-12-2023, the departmental representative Mr. Mustafa Khan, DAO o/o Director Treasuries & Accounts Khyber Pakhtunkhwa, briefed the Committee in detail about the whole case. From the facts finding committee Mr. Nishad DAO Orakzai attended the meeting while Mr. Waqar Khan, DAO Lakki excused to attend the meeting due to some reasons vide letter at **Flag K**.

Both the accused were heard in person and provided full opportunity to put any evidence in their defense but no solid evidence extracted, their statements were recorded during their personal hearing on 4<sup>th</sup> December 2023 with their permission, saved in USB, placed at **Flag-L**.

#### SUGGESTIONS/RECOMMENDATIONS:

1. The master mind of the plan seems Mr. Qamar ul Ahsan who had been involved in an embezzlement case prior to this and subsequently demoted from the post of Assistant Accountant (BS-17) to the rank of Sub-Accountant (BS-16) plus ROP @ Rs.25,705/- per month. He was also transferred from DCA DIKhan to DAO Tank after that case but soon he had been transferred back from DAO Tank to o/o the DCA DIKhan vide Finance Department Order No.SO(E-1)FD/1-4/2023 dated 15-05-2023. He became more dangerous and bold and a constant threat for the department.
2. Both the accused i.e. Mr. Qamar ul Ahsan, Sub-Accountant & Muhammad Ahsan Umar, Junior Clerk have put nothing solid /satisfactory evidence in their defense.
3. The embezzlement/fraud was just a test run, if they would have been succeeded , they might would have started this practice regularly.

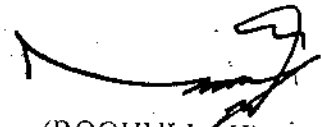
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4. Hence, in light of the above mentioned brief and statements of the Facts Finding Inquiry Committee :

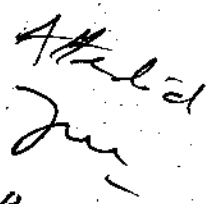
- a) Hence Mr. Qamar ul Ahsan has lost his credibility, thus cannot be further trusted. Therefore the accused Mr. Qamar ul Ahsan, Sub-Accountant (B-16) may be awarded major penalty of Compulsory Retirement from service under Rule 4(3)(ii) of the E&D Rules 2011 plus recovery of the outstanding amount being deducted from his commutation/pension (discretion of the competent authority)
- b) The 2<sup>nd</sup> accused Muhammad Ahsan Umar junior Clerk (B-11) may be awarded a major penalty of Removal from service under Rule 4(b)(iii) of the E&D Rules 2011.
- c) The Manager NBP Main branch and Al Habib Bank Dikhan have to lodge FIR against the aforementioned 25 accounts holders in order to recover the said amount fraudulently withdrawn from their banks.
- d) Use of **special embossing seal** required to be mandatory and may not be discontinued because the same is a special precautionary/safeguarding public exchequer payment device prescribed vide CTR-174.



(SULTAN SAEED)  
District Accounts Officer  
Swabi



(ROOHULLAH)  
Distt. Comptroller of Accounts  
Swat



Saleem Ullah Khan  
Advocate Supreme Court

SAID AKBAR)  
DIRECTOR  
TREASURIES & ACCOUNTS  
HYBER PAKHTUNKHWA  
COMPETENT AUTHORITY



To:

**DIRECTOR,**  
Treasuries and Account,  
Khyber Pakhtunkhwa Peshawar.  
The competent authority

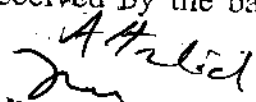
Subject: **SHOW CAUSE NOTICE**

Respected Sir,

I have the honour to submit my reply on the subject noted above as under.

I have received show cause notice dated 15.01.2024 on 18.01.2024 and was asked to submit my reply, to which my reply is as under:-

1. (i) The allegations contained in Para-I are totally incorrect and baseless, as not a single instance has been mentioned in the Para regarding my alleged criminal intention. It is to clarify the matter that no doubt two bills for the amount of Rs.8,000/- and Rs.15,000/- in the name of Abdul Rasheed were received by me, for which after the needful strictly in accordance with rules, regulation and SOPs of my duties, I tried to generate two cheques bearing Nos.2524574 & 2524575 for the amount mentioned above but because of some fault the print out of these cheques were blank and as per my duties I straightaway cancelled the two cheques in the system and kept those two cheques on my table, as it was the month of June and because of rush of work I intended to deal those two blank cheques by cancelling the same after completion of my work but in the meantime, somebody took those two cheques from my table, regarding which fact I have no knowledge and have no malafide intentions. It is also pertinent to mention here that regarding Payment of different bills a payment sheet is prepared by me for onward submission to the bank and the same has been prepared and duly signed by me along with District controller of Account, which was received by the bank,

  
**Saleem Ullah Khan**  
 Advocate Supreme Court

wherein the above mentioned two cheques have not been entered, which clearly shows my intention that those two cheques were cancelled in the system, therefore, I have not mentioned those two cheques in the payment sheet. Copy of payment sheet is enclosed herewith is enclosed herewith. The person (s) who took the two cheques from my table has fraudulently affixed my signature as well as that of the D.C.A D.I.Khan, which are fake and fictitious on the forged payment sheet, wherein the two cheques were mentioned and the same was not prepared by me nor I have signed the same and to this effect the very computer system is a piece of evidence in my favour, wherein these two cheques have been cancelled by me, therefore the one cheque bearing No.2524574 has fraudulently been encashed by the unknown culprit and I have nothing to do with the same.

- (ii) This Para is totally incorrect. I have never generated separate payment order sheet for voided cancelled cheques and I have not signed / initialed the same and I have not own those fake signatures / initials before the inquiry committee rather I admitted only the payment order sheet which I have annexed with my this reply and not the second one, wherein the two cheques have also been mentioned.
- (iii) This Para is incorrect. As mentioned above I performed my duties strictly in accordance with law, rules and the SOPs and have committed no offence, act of inefficiency, misconduct and corruption, therefore, I may not be proceeded against under the rules. The record, my computer system and my previous service are my witnesses, which were explained before the inquiry committee that I have nothing to do with any misconduct or offence.
- (iv) Although in this Paragraph another inquiry committee has been constituted but the record of the earlier inquiry committee has not

*Saleem Ullah Khan*  
 Advocate Supreme Court

been provided to me, which is my right under the law, however, it is submitted that I have satisfied the inquiry committee regarding myself not to be involved in any sort of corruption, misconduct or embezzlement and the payment sheet received by the bank, prepared by me will indicate that I have not mentioned these two cheques in the same, which proved that I am innocent.

- 2. I have not committed any offence of inefficiency, misconduct and corruption rather I have performed my duties strictly in accordance with law.
- 3. As mentioned above I have not committed any offence or act of inefficiency, misconduct and corruption, therefore, the proceedings against me may be dropped.
- 4. Sir, I have over five years of spotless service and the position has been explained by me above and also before the inquiry committee and I am also with clean background, having no such allegations against me, what to talk of actually committing any offence, therefore, I may be exonerated from the proceedings, initiated against me.
- 5. I am submitting my reply well within time for your kind perusal and favourable decision.

It is, therefore, requested that keeping in view my reply to show cause the proceedings against me may be filed without any further action and I also wish to be heard in person.

Yours Obediently,

(Muhammad Ahsan Umar bin Saeed)  
Junior Clerk, District comptroller of Account,  
Dera Ismail Khan

Dated: 22.01.2024.

Saleem Ullah Khan Ranjazi  
Advocate Supreme Court



Office of the  
Distt. Comptroller of Accounts  
Swat  
Phone & Fax: 0946-920346

35

Amir J

NO.DCA/SWAT/Inquiry/DIK/ 113 - 120

DATED: 6/2/2024

To

1. Mr. Qamarul Ahsan  
Sub-Accountant o/o the  
D.C.A. D.I.Khan
2. Muhammad Ahsan Umar Bin Saad,  
Junior Clerk o/o the  
D.C.A. D.I.Khan.

Subject: **DISCIPLINARY ACTION/CHARGE SHEET**

In response to your written replies submitted against the charge sheet & statement of allegations issued to you by the competent authority, you are directed to appear before the inquiry committee along with relevant record, if any, in your defense for personal hearing as provided in rule 15 of E&D 2011, on 04th December 2023, at 10:00 AM in the office of Directorate of Treasuries & Accounts Peshawar.

(ROOHULLAH)  
District Comptroller of Accounts  
Swat.

Copy forwarded for information to the:

- Mr. Sultan Saeed (DAO Swabi), Judicial Complex Shamansoor Swabi
- PA to Director Treasuries & Accounts Khyber Pakhtunkhwa Peshawar.
- Mr. Nishad Ali (DAO Orakzai), with the request to submit written statement and attend the proceeding on the aforementioned date and venue.
- Mr. Waqar (DAO Lakki), with the request to submit written statement and attend the proceeding on the aforementioned date and venue.

(ROOHULLAH)  
District Comptroller of Accounts  
Swat

Saleem Ullah Khan Ranazai  
Advocate Supreme Court



## Directorate of Treasuries & Accounts

### Khyber Pakhtunkhwa

Treasury Block, District Courts Compound, Behind Jamia Masjid, Khyber Road, Peshawar  
Phone & Fax: 091-9211856

36  
Ahsan "K"

Dated Peshawar the 19.03.2024

#### OFFICE ORDER

**No: 5-14/DT&A/24/M Ahsan Umar Bin Saad/213** WHEREAS, Muhammad Ahsan Umar Bin Saad, Junior Clerk (BS-11) O/o the District Comptroller of Accounts, D.I. Khan was proceeded against under the Khyber Pakhtunkhwa Government Servants (Efficiency and Discipline) Rules, 2011 for the charges mentioned in the Charge Sheet and Statement of Allegations dated 18.10.2023.

**AND WHEREAS**, the said official was served with the Charge Sheet/Statement of Allegations under the rules ibid, was also given an opportunity of personal hearing vide No.5-14/DT&A/23/E&D/M Ahsan Bin Saad/979 dated 18.10.2023.

**AND WHEREAS**, the Inquiry Committee comprising of Mr. Roohullah, District Comptroller of Accounts (BS-19) & Mr. Sultan Saeed, District Accounts Officer (BS-18) in its report declared the accused official as guilty of the charges mentioned in the Charge Sheet & Statement of Allegations.

**AND WHEREAS**, a Show Cause notice containing the imposition of penalty/penalties specified in rule 4 (1) (a) & (b) of the rules ibid was served upon the accused official and given an opportunity of personal hearing on 21.02.2024.

**NOW THEREFORE**, after going through the record and reply of the accused official to the show cause notice, the undersigned is, therefore, satisfied that the charge of generation of 02 cheques bearing No. 2524574 & 2524575 with criminal intention have been proved as illegal payment through voided cheque **No.2524574/- for Rs.7,940,700/-** has been made. Therefore, being competent authority in this case and in exercise of the powers conferred under section-14, sub-rule (5) (ii) of the Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011, impose the major penalty of **"Removal from service"** upon the accused official **Muhammad Ahsan Umar Bin Saad**, Junior Clerk (BS-11) of Khyber Pakhtunkhwa Treasury Establishment.

Director  
Treasuries & Accounts  
Khyber Pakhtunkhwa

#### Endst. No. & Date Even:

Copy forwarded for information & necessary action to the:

1. District Comptroller of Accounts, D.I. Khan.
2. Section Officer (Estt-I), Government of Khyber Pakhtunkhwa, Finance Department.
3. ✓ Muhammad Ahsan Umar Bin Saad, Junior Clerk (BS-11) O/o the District Comptroller of Accounts, D.I. Khan.
4. PA to Director, Treasuries & Accounts, Khyber Pakhtunkhwa.
5. Personal File.

Ahsan

Safeem

Safeem Ullah Khan Ranazai  
Advocate Supreme Court

Deputy Director  
Treasuries & Accounts  
Khyber Pakhtunkhwa



**Directorate of Treasuries &Accounts  
Khyber Pakhtunkhwa**

Treasury Block, District Courts Compound, Behind Jamia Masjid, Khyber Road, Peshawar  
Phone & Fax: 091-9211856

Dated Peshawar the 19.03.2024

**OFFICE ORDER**

**No: 5-14/DT&A/24/M Ahsan Umar Bin Saad/213** WHEREAS, Muhammad Ahsan Umar Bin Saad, Junior Clerk (BS-11) O/o the District Comptroller of Accounts, D.I. Khan was proceeded against under the Khyber Pakhtunkhwa Government Servants (Efficiency and Discipline) Rules, 2011 for the charges mentioned in the Charge Sheet and Statement of Allegations dated 18.10.2023.

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**Director  
Treasuries & Accounts  
Khyber Pakhtunkhwa**

**Endst. No. & Date Even:**

Copy forwarded for information & necessary action to the:

1. District Comptroller of Accounts, D.I. Khan.
2. Section Officer (Estt-I), Government of Khyber Pakhtunkhwa, Finance Department.
3. Muhammad Ahsan Umar Bin Saad, Junior Clerk (BS-11) O/o the District Comptroller of Accounts, D.I. Khan.
4. PA to Director, Treasuries & Accounts, Khyber Pakhtunkhwa.
5. Personal File.

*[Signature]*  
**Deputy Director  
Treasuries & Accounts  
Khyber Pakhtunkhwa**

*[Signature]*  
**Saleem Ullah Khan Kanana  
Advocate Supreme Court**

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To:

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Khyber Pakhtunkhwa, Peshawar.

38

Amir J

Subject:

DEPARTMENTAL APPEAL/ REPRESENTATION  
AGAINST THE OFFICE ORDER DATED 19.03.2024  
CONVEYED TO THE APPELLANT ON 08.04.2024 IN  
OFFICE, WHEREBY THE DIRECTOR TREASURIES  
AND ACCOUNTS KP HAS IMPOSED THE MAJOR  
PENALTY OF REMOVAL FROM SERVICE UPON  
THE APPELLANT.

Respected Sir,

The appellant submits his departmental appeal/ representation against the order dated 19.03.2024, whereby he has been removed from service on inter-alia the following grounds.

FACTS

- i. The appellant was inducted in service as Junior Clerk in the year 2018 and he has been performing his duties at Lakki Marwat as well as D.I.Khan office.
- ii. That I have been assigned the duties of cheque writer at D.I.Khan, when a cheque Nos.2425574, 2425575 amounting to Rs.8,000/- and Rs.15,000/- in the name of one Abdul Rasheed were generated by me through computer, after receiving the two bills but because of some fault, the print out of these cheques were blank and as per my duties I straightaway cancelled the two cheques in the system and kept those two cheques on my table and because of the month of June and rush of work I had to deal with those two cheques subsequently, however I cancelled those cheques in the computer system but somebody took those cheques from my table, regarding which I have no knowledge, however, when I prepared the payment sheet, therein I did not mention these two cheques, which was forwarded to the bank, after signature of District Comptroller of Account and this payment sheet was received by the Bank. Subsequently, those cheques were fraudulently prepared by some unknown culprits and were presented to the Bank not for the amount for which it

Attorney  
Jum

Saleem Ullah Khan Ranazai  
Advocate Supreme Court

was meant but for the amount Rs.79,40,700/- and Rs.25,74,941/- and despite the fact that payment sheet was received by the Bank earlier but the bank encashed those two cheques. Copy of payment sheet is enclosed herewith.

iii. On 21.06.2023 the appellant received explanation from District Comptroller of accounts D.I.Khan, wherein I was asked to explain the negligence on my part to have prepared the above mentioned same cheques and have generated the copies thereof, to which my understanding is that I was asked as to why the same has been generated for the amount much more than required. Copy of explanation is enclosed herewith.

iv. That the appellant submitted his reply to the said explanation by stating that the appellant has nothing to do with the printing and clearance of the said two cheques and no cheque was ever generated and forwarded from the amount mentioned above rather two cheques for the amount of Rs.8,000/- and Rs.15,000/- were generated by me but because of some fault the print of the cheques were not clear rather the same were blank, therefore, I cancelled those two cheques in the system and also forwarded payment sheet to the Bank, wherein those two cheques were not mentioned but subsequently somebody presented cheques to the bank, which should not have been honored being not mentioned in the payment sheet. Copy of reply is enclosed herewith.

v. That formal inquiry was then ordered vide order dated 25.08.2023 and the appellant was also informed for the same, where the appellant submitted his statement on 29.08.2023. Copy of letter is enclosed.

vi. That the appellant then received charge sheet dated 18.10.2023 along with statement of allegations. Copies enclosed.

*Attended*

*Jm*

**Saleem Ullah Khan Ranazai**  
Advocate Supreme Court



- vii. That the appellant submitted his reply to the charge sheet on 03.11.2023. Copy enclosed.
- viii. That the appellant then called for personal hearing vide letter dated 17.11.2023 for 04.12.2023.
- ix. That the appellant was then issued a show cause notice dated 15.01.2024, to which the appellant submitted his reply on 22.01.2024. Copies enclosed.
- x. That the appellant was then called for personal hearing vide office order dated 06.02.2024 for 21.02.2024.
- xi. That the appellant was personally heard and he explained each and every aspect of the case regarding his innocence.
- xii. That vide office order dated 19.03.2024, received to the appellant on 08.04.2024 in the office the competent authority while imposing the major penalty, removed the appellant from service. Copy enclosed.
- xiii. That being aggrieved the appellant prefers the instant department appeal/ representation on inter alia the following grounds.

**GROUND**S

- 1. That the impugned order dated 19.03.2024 is patently against the law facts, available record and the findings of the inquiry therefore, needs to be reversed.
- 2. That it is pertinent to mention here that the explanation letters, statement of allegation and show cause notice are not in one line regarding the allegations and all the three documents are contradicting each other on material points.
- 3. That it is also pertinent to mention here that duties and job of the appellant has been totally ignored that infact the appellant tried to generate the two cheques, after receiving the bills for the amount of Rs.8,000/- and Rs.15,000/- but because of some fault the print out of the cheques were blanks, therefore, these

*Attended*  
*Signature*  
Saleem Ullah Khan Ranazai  
Advocate Supreme Court

cheques were cancelled in the system but subsequently some body managed and forged the two cheques by putting mine as well as that of DCA forged signature and presented the same to the bank for a huge amount, whereas I prepared and submitted payment sheet to the Bank, wherein these two cheques were not mentioned but the Bank authorities honored those two cheques and made payment.

- 4. That it is also pertinent to mention here that the final order is not in consonance with the recommendation of the inquiry officer.
- 5. That legally the inquiry officer reached to the conclusion for lesser punishment, as it was the fault of the Bank authorities that as against the payment sheet earlier submitted to them they honored the cheques on subsequent dates, which they should not have.
- 6. That the appellant has a blameless service of 05 years and during his entire service he has never been charge sheeted regarding his duties and the appellant was awarded good performance certificates by different District Accounts Officers. Copies enclosed.
- 7. That appellant wishes to be heard in person to explain the factual position.

It is therefore, requested that by acceptance of instant departmental appeal/ representation the order dated 19.03.2024 passed by competent authority regarding removal from service may be set-aside and the appellant may be reinstated in service with all back benefits.

*Attended  
Jum*

Saleem Ullah Khan Ranazai  
Advocate Supreme Court

Yours Obediently,

(Muhammad Ahsan Umar)  
Ex-Junior Clerk  
Shah jahan Shaheed Town,  
Kachi Paid Khan, Dera Ismail Khan  
Cell NO. 0313-8775790

Dated:21.04.2024.

GOOD PERFORMANCE CERTIFICATE

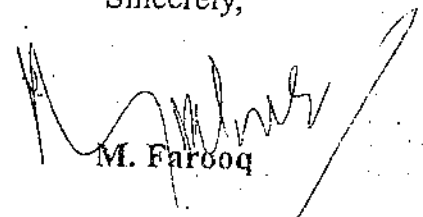
42

Ahsan "M"

This is to certify that Mr. Ahsan served as a Junior Clerk at the District Accounts Office mentioned bellow, (1) Lakki Marwat from November 1, 2018, to March 31, 2021. (2) DCA D I Khan from 01-08-2022 to 22-06-2023

During his tenure, Mr. Muhammad Ahsan Umar consistently demonstrated dedication, professionalism, and exceptional work ethic. His contributions significantly enhanced the efficiency and productivity of our office. We extend our sincere appreciation to Mr. Ahsan for his valuable service and wish him the very best in his future endeavors.

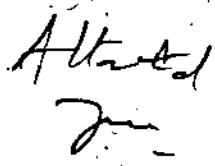
Sincerely,



M. Farooq

District Comptroller of Account

Dera Ismail Khan



Sateem Ullah Khan Ranazai  
Advocate Supreme Court

**GOOD PERFORMANCE CERTIFICATE**

This letter serves to confirm that Mr. Muhammad Ahsan Umar Served as a Junior Clerk at the District Accounts Office Lakki Marwat from March 1<sup>st</sup> 2022, to July 31<sup>st</sup> 2022.

Throughout his tenure, Mr. Ahsan consistently exhibited unwavering dedication, professionalism, and a strong work ethic. His contributions significantly contributed to the smooth operation of this office, and his commitment to excellence set a commendable example for his colleagues.

We express our sincere gratitude to Mr. Ahsan for his outstanding service during his time with us and extend our best wishes for his future endeavors.

*Ahsan Umar*

Saleem Ullah Khan Ranazai  
Advocate Supreme Court

Sincerely

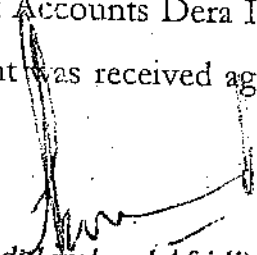
*Wahid Bakhsh*  
Mr. Wahid Bakhsh  
District Accounts Officer  
Lakki Marwat

44

GOOD PERFORMANCE CERTIFICATE

This is to certify that Mr. Muhammad Ahsan Umar served as a Junior Clerk at the District Comptroller of Accounts Dera Ismail Khan from 01.04.2021 to 31.12.2021.

During my tenure as a District Comptroller of Accounts Dera Ismail Khan his performance was satisfactory and no complaint was received against him from any quarter.

  
(Abdul waheed Afridi)

District Comptroller of Accounts  
DI Khan

  
Saleem Ullah Khan

Advocate Supreme Court

PAKISTAN BAR COUNCIL

MR. SALEEM ULLAH KHAN RANA ZAI  
Advocate  
Supreme Court of Pakistan (ASC)



Date of Issue: 19-4-2016

(Muhammad Arshad)  
Secretary  
Pakistan Bar Council

(Abdul Fayaz)  
Chairman  
Executive Committee

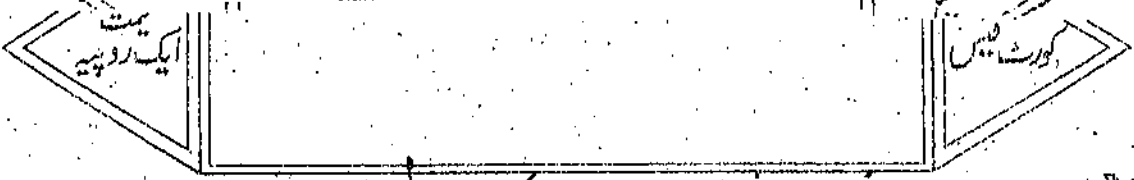
PROFESSIONAL ID CARD

Non Transferable  
In the event of joining or carrying on any other profession, business, service or vocation, the holder will not be entitled to use this Card and shall forthwith surrender it to The Pakistan Bar Council.

Name MR. SALEEM ULLAH KHAN RANA ZAI  
Father's Name HABIB ULLAH KHAN  
Date of Birth 10-5-1966 CNIC 1214011-0741184-5-3  
Date of Enrolment as Advocate of Supreme Court 3-6-2000  
Enrolment No. 2053 Ref No. 10/PBC/Kpk/J.D.  
Address MADINI TOWN, D-11 KAN.

Tel: Off 0092-986-714267 Res 0092-986-713484 Cell: 0333-9159809

If found please return to  
PAKISTAN BAR COUNCIL  
Supreme Court Building, Constitution Avenue, Islamabad.  
Tel No. 0092-51-020805 Fax No. 0092-51-020922



احدالت جناب  
حسبہ المصنوعہ نبراہ سہولت کے لئے  
محمد احسن عمر  
بیت نام حکومت اسلام آباد  
دعویٰ یا جرم  
تفصیل دعویٰ یا جرم  
Service Appeal  
باعث تخریر آنکہ

مقدمہ متنازعہ بالا عنوان میں اپنی طرف سے واسطے پیروی و خواہش کے لئے پیشی یا تصفیہ مقدمہ مقام سب سے کیا گیا ہے۔  
کوسب ذیل شرائط پر دیکل مقرر کیا ہے، کہ پیشی پر خود بڑا بڑا اختیار خاص روز درجہ حالت حاضر ہونا ہوں گا۔ اور ہر وقت کا رے جانے مقدمہ دیکل صاحب  
موسول کو اطلاع دیکر حاضر ہدانت کروں گا، اگر پیشی پر ہاتھ حاضر ہوں اور مقدمہ ہماری غیر حاضر کی وجہ سے کسی طور پر ہم سے برخلاف ہو گیا۔ تو صاحب موسول  
انکے کسی طرح اور دار نہ ہوں گے۔ نیز دیکل صاحب موسول صدر مقام بکھری کے علاوہ کسی جگہ یا بکھری کے اوقات سے پہلے یا بچھ یا بروز تعطیل پیروی کرنے کے  
اندہ دار نہ ہوں گے۔ نیز دیکل صاحب موسول صدر مقام بکھری کے علاوہ کسی جگہ یا بکھری کے اوقات سے پہلے یا بچھ یا بروز تعطیل پیروی کرنے کے اندہ دار نہ  
ہوں گے۔ اور مقدمہ صدر بکھری کے علاوہ جگہ سماعت ہونے یا بروز تعطیل یا بکھری کے اوقات کے آگے بچھ پیش ہونے پر ہاتھ کو کوئی التعمان پچھنے تو اس کے ذمہ  
دار یا اس کے واسطے کسی مواظہ کے ادا کرنے یا عائد واپس کرنے کے بھی موسول اندہ دار نہ ہوں گے۔ ہتھ کوکل ساختہ پر داخلہ صاحب موسول عمل کرو  
ذات خود منظور و قول ہوگا۔ اور صاحب موسول کو مرضی دعویٰ یا جواب دعویٰ یا درخواست اجراء سے ڈگری و نظر مانا اپیل گرائی و ہر قسم درخواست پر دخل و تعذر نہیں کرنے کا  
بھی اختیار ہوگا۔ اور کسی حکم یا ڈگری کرانے اور ہر قسم کا روپیہ وصول کرنے اور رسید دینے اور واپس کرنے اور ہر قسم کے بیان دینے اور اس پر جانشی یا راشی نامہ دیکھنے پر  
مطلب کرنے اور اپیل دعویٰ کا بھی اختیار ہوگا۔ اور بصورت مقرر ہونے تاریخ پیشی مقدمہ مذکورہ دوران بکھری صدر پیروی مقدمہ مذکورہ نظر مانا واپس دیکرانی و برآمدگی  
مقدمہ یا سٹوڈنٹ ڈگری کی نظر پر یا درخواست ہم انتہائی یا ترقی یا کرناری ٹن از فیصلہ اجراء سے ڈگری بھی صاحب موسول کو بشرط ادا مانگی علیحدہ عنوان پیروی کا اختیار ہوگا  
اور تمام ساختہ پروانہ صاحب موسول عمل کروہ ذات خود منظور و قول ہوگا۔ اور بصورت ضرورت صاحب موسول کو بھی اختیار ہوگا کہ مقدمہ مذکورہ یا اسکے کسی جزو  
کی کاروائی یا بصورت درخواست نظر مانا اپیل یا کرناری یا دیگر معاملہ مقدمہ مذکورہ کی دہرے دیکل یا ہر قسم کو اپنے جانے یا اپنے ہمراہ مقرر کریں۔ اور ایسے بشیر قانون کو  
بھی ہر امر میں رہی اور دوسرے اعتبارات حاصل ہوں گے، جیسے صاحب موسول کو حاصل ہیں، اور دوران مقدمہ میں جو کچھ ہر جائد التواء پڑے گا، وہ صاحب  
موسول کا حق ہوگا۔ مگر صاحب موسول کو پیروی نہیں تاریخ پیشی سے پہلے ادا نہ کروں گا۔ تو صاحب موسول کو پورا اختیار ہوگا کہ وہ مقدمہ کی پیروی نہ کریں اور اسکا  
صورت میں ہر کوئی مطالبہ کسی صاحب موسول کے برخلاف نہیں ہوگا۔

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