


FORM OF ORDER SHEET

Court of _____

Appeal No. 1127/2024

S.No.	Date of order proceedings	Order or other proceedings with signature of judge
1	2	3
1-	09/08/2024	<p>The appeal of Mr. Qamar Ul Ahsan presented today by himself. It is fixed for preliminary hearing before Single Bench at Peshawar on 15.08.2024. Parcha Peshi given to the appellant.</p> <p>By the order of Chairman</p>  <p>REGISTRAR</p>

BEFORE THE SERVICE TRIBUNAL KHYBER PAKHTUNKHWA
PESHAWAR

In Re S.A No. 1127 /2024

Qamar Ul Ahsan S/o Muhammad Ehsan Ul Haq Ex-Sub Accountant, District Accounts office D.I.Khan resident of House No.635 / MC, Mohallah Pongran Wala Dera Ismail Khan Cell No.0335-4029528.

Appellant

VERSUS

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

Respondents

APPLICATION FOR EARLY HEARING AT PESHAWAR BENCH

Respectfully Sheweth,


1. That the appellant is filing instant appeal today in the Hon'ble Khyber Pakhtunkhwa Service Tribunal, in which no date of hearing is yet been fixed.
2. That it is important for the appellant that the instant service appeal because of fresh filing of the service appeal for the reason that appellant is currently at Peshawar and it will be much difficult for him because of his service to file the same at D.I.Khan , that's why the instant appeal

may kindly be heard at Peshawar Bench, then afterwards, the appellant will be appear to D.I.Khan Bench.

3. That there is no legal bar in acceptance of the instant application for early hearing, rather it is in the best interest of justice to do the same.

The matter is of emergent nature and humbly submitted that it may be fixed for hearing before the Hon'ble Tribunal for today or to any nearest convenient date.

Dated: 09-08-2024


Qamar Ul Ahsan
In Person

BEFORE THE SERVICE TRIBUNAL, KHYBER PAKHTUNKHWA, PESHAWAR.

service appeal No. 1127 /2024

Qamar ul Hassan

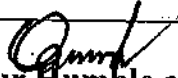
~~Zain-Ul-Din~~

Versus

Government of Khyber Pakhtunkhwa, etc.


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Your Humble appellant:
(Qamar ul Ahsan)
Ex-sub Accountant
Cell No.03354029528

Dated: 09.08.2024

Through counsel


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

BEFORE THE SERVICE TRIBUNAL KHYBER PAKHTUNKHWA PESHAWAR

In Re S.A No. 1127 /2024

Qamar Ul Ahsan S/o Muhammad Ehsan Ul Haq Ex-Sub Accountant, District Accounts office D.I.Khan resident of House No.635 / MC, Mohallah Pongran Wala Dera Ismail Khan Cell No.03354029528.

Appellant

VERSUS

- secy*
1. Government of Khyber Pakhtunkhwa through Finance Department, Khyber Pakhtunkhwa, Peshawar.
 2. Director Treasuries 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 16.04.2024, WHEREBY THE APPELLANT QUESTIONED HIS DISMISSAL FROM SERVICE DATED 19.03.2024, CONVEYED TO THE APPELLANT ON 08.04.2024.

Respectfully Sheweth,

That the Appellant prefers the instant service appeal on the grounds hereinafter submitted apropose the following facts.

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

BRIEF FACTS-

- i. The appellant was inducted in services as sub-accountant in the year 1995 and subsequently he was promoted to the post of assistant accountant in the year 2013 and he has been performing his duties at Tank as well as D.I.Khan office. Copy enclosed as **Annexure-A**.
- ii. That I have been assign the duties of punching of accounts D.I.Khan, when a cheque No.2425574 amounting to Rs.79,40,700/- dated 02.06.2023 was received from the Bank, after being honoured and payment made for the purpose of punching of the same in the system along with other cheques were accordingly punched in the

system, after satisfaction. After 2/3 days the same cheque was demanded by the superintendent of the office, which was duly handed over to him.

- iii. On 19.06.2023 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 punched the same cheque in ET in SAP system without authorization, to which my understanding is that I was asked as to why the same has been punched in ET (payment transection code) instead of FCHR, to which my understanding according to law and rules is that as the same cheque was already enchased in the bank and I had to punched the same in to ET instead of FCHR. Copy of explanation is enclosed herewith as Annexure-B.
- 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 cheque and after payment in the Bank the same was again sent to the office for punching purposes. Copy of reply is enclosed herewith as Annexure-C.
- v. That the appellant then received another explanation on 20.06.2023, wherein the appellant was asked to explain as to why the same cheque was discovered from his wallet, which is totally incorrect, as the appellant had never admitted this fact. Copy of explanation is enclosed herewith as Annexure-D
- vi. That the appellant submitted his reply to the said application well within time by denying the allegations and explained the factual position. Copy of reply is enclosed herewith as Annexure-E
- vii. 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. Copies enclosed as Annexure-F
- viii. That the appellant then received charge sheet dated 18.10.2023 along with statement of allegations. Copies enclosed as Annexure-G

- ix. That the appellant submitted his reply to the charge sheet. Copy enclosed as Annexure-H
- x. That the appellant then called for personal hearing vide letter dated 17.11.2023 for 04.12.2023. Copy enclosed as Annexure-I
- xi. That the appellant was then issued a show cause notice dated 15.01.2024, to which the appellant submitted his reply on 30.01.2024. Copies enclosed as Annexure-J.
- xii. That the appellant was then called for personal hearing vide office order dated 06.02.2024 for 21.02.2024. Copy enclosed as Annexure-K
- xiii. That the appellant was personally heard and he explained each and every aspect of the case regarding his innocence.
- xiv. 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, dismissed the appellant from service. Copy enclosed as Annexure-L
- xv. That the appellant then preferred departmental appeal/ representation to respondent No.1 dated 16.04.2024, which was never replied till date. Copy of departmental appeal is enclosed herewith as Annexure-M
- xvi. That being aggrieved the appellant prefers the instant service appeal on inter alia the following grounds, after the lapse of statutory period of 90days.

GROUNDS:

1. That the departmental appeal of the appellant was never replied in the statutory period even 15days thereafter, therefore, the appellant is preferring instant service appeal before this Honourable Tribunal.
2. That non reply on the part of the department clearly indicate the malafide on their part, as the very dismissal order is based on surmises and against the recommendation of the inquiry.

3. 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.
4. 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.
5. That it is also pertinent to mention here that duties and job of the appellant has been totally ignored that infact the punching of these documents were infact the duty of one Arsala Aman (sub-accountant) and because of her leave, the appellant was directed to additionally perform the duties of the said Arsala Aman and as per routine every cheque, which is honoured by the Bank and returned to the office is to be punched in ET for the purpose of record and the appellant has neither printed the same cheque nor sent to the bank for encashment and only punched the same for the purpose of record that it has been honoured by the Bank and payment is made, therefore, the closing account must have the entry, which the appellant did as of his additional duties, which is quite legal and according to rules.
6. That it was the duty of the appellant that he should punch all the cheques honoured by the Bank and return to the office for punching the same in the system for record and the appellant did so in performance of his duties, so assigned to him, in absence of the actual official and if he may not have punched the same in the system then of course he would have been open to departmental proceedings for non-performance of the duties.
7. That it is also pertinent to mention here that the final order is not in consonance with the recommendation of the inquiry officer, wherein regarding the appellant it has been recommended that he should be compulsorily retired but instead the competent authority imposed the penalty much higher than the recommended by the inquiry officer.

8. That legally the inquiry officer reached to the conclusion for compulsory retirement by keeping the entire record in mind and factual position brought before him, which clearly indicated that the appellant has no malafide intentions because the cheque was not printed and issued by him rather by another official but the competent authority completely ignored the recommendation of the inquiry officer, rather he was expected to even not acknowledge the recommendation regarding appellant by keeping the alleged fault on his party and he should have been exonerated from the charges levelled against him.
9. That the appellant has a blameless service of 28 years and during his entire service he has never been charge sheeted regarding his duties and now when he is at the urge of his retirement age, the appellant has been penalized for the offence (if any), which was never committed by him, as the record speaks volume.
10. 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 dismissal from service may be set-aside and the appellant may be reinstated in service with all back benefits.

Dated: 09.08.2024



**Your Humble appellant:
(Qamar ul Ahsan)
Ex-sub Accountant
Cell No.03354029528**

Through counsel



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

6

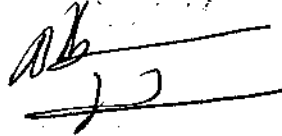
AFFIDAVIT

I, Qamar ul Ahsan ex-sub accountant, 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.

Dated 09.08.2024



Deponent.
(Identified by)



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

OFFICE OF THE COMMISSIONER DIKHAN DIVISION DIKHAN.

No. 9409 AFI A3 7

Dated DIKHAN, the 22/8/1995.

O R D E R:

The following positions of Sub Accountant
of Treasury Establishments, D.I. Khan Division, are hereby
ordered with immediate effects:-

<u>S.No.</u>	<u>Name of Sub Accountant.</u>	<u>From</u>	<u>To</u>	<u>Remarks.</u>
1.	Imran Shahid	Candidate	D.A.O office DIKHAN.	Against vacant post.
2.	Rafiullah	Candidate	D.A.O Office Tank.	Against vacant post.
3.	Ubaidullah	Candidate	D.A.O office DIKHAN.	Against vacant post.
4.	Wajid Zia	Candidate	D.A.O office DIKHAN.	Against vacant post.
5.	Qamarul Anis	Candidate	D.A.O Office DIKHAN.	Against vacant post.
6.	Shah Alam Khan	Candidate	D.A.O Office Tank.	Against vacant post.

Sol.

COMMISSIONER,
DIKHAN DIVISION, DIKHAN.

No. 9410-21 / AFI

Copy to:-

1. The Deputy Commissioner, D.I. Khan.
2. The Deputy Commissioner, Tank.
3. The District Accounts Officer, D.I. Khan.
4. The District Accounts Officer, Tank.
5. The Official ...
6. Office Order ...

COMMISSIONER
DIKHAN DIVISION, DIKHAN.

OFFICE OF THE COMMISSIONER DIKHAN DIVISION, DIKHAN.

No. 9391 /Acctt: Dated DIKhan the 22/8 /1995.

(8)

O R D E R.

In exercise of the powers conferred under Column No.6 against Serial No.4 of the Schedule appended to the N.W.F.P. Treasuries (Recruitment and Appointment) Rules, 1981 and in accordance with the recommendations of the Departmental Selection Committee for Treasuries Establishment D.I.Khan Division, D.I.Khan, the following are hereby appointed as Sub: accountants in Basic Pay Scale of B-11 (1725-116-3465) plus usual allowances admissible under the Rules in D.I.Khan Division, D.I.Khan Treasuries Establishment. They shall remain on probation for a period of two years from the date of their joining services:-

1. Imran Shahid s/o Bashir Ahmad s/o Saadullah Baloch, Mohallah Jugianwala, Usmania Street, D.I.Khan.
2. Rafiullah s/o Aslam Khan, Ata House, Chowk Faqirni Gate, South Circular Road D.I.Khan.
3. Ubaidullah s/o Allah Ditta, House No.1492/A-1 Samandar Street, D.I.Khan.
4. Wajid Zia s/o Ziaul Haq, House No.904-G/40-D Basti Ustrana Janubi, P.O Polytechnic Institute, D.I.Khan.
5. Qamarul Ahsan s/o Muhammad Ehsanul Haq c/o RADIO HOUSE, Kalan Bazar, D.I.Khan.
6. Shah Alam Khan s/o Muhammad Alam Khan Mohallah Sheikhawala, Tank.

Their appointment is subject to the following conditions:-

1. They should produce Medical Fitness Certificates from the Medical Superintendent, District Headquarter Hospital, D.I.Khan on the date of their joining duty.

on p/2

- 2. Their character and antecedents are to be verified by the local administration on the prescribed form to be obtained from this office.
- 3. Their services can be terminated at one month's notice or one month's salary in lieu thereof without assigning any reasons.
- 4. In case they wish to resign from service at any time a month's notice will be necessary or in lieu thereof one month's salary may be forfeited.
- 5. They will be governed by such rules and orders relating to pay, Leave, T.A., Medical attendance etc, as may be issued by the Government from time to time for the category of Govt; servants to which they belong.

COMMISSIONER,
DIKHAN DIVISION, DIKHAN.
he

No. 9392-99 / Acctt:

Copies forwarded to:-

- 1. The Deputy Commissioner, D.I.Khan.
- 2. The Deputy Commissioner, Tank.
- 3. The Political Agent, SWA Tank.
- 4. The District Accounts Officer D.I.Khan.
- 5. The District Accounts Officer Tank.
- 6. The Agency Accounts Officer, SWA Tank.
- 7. The Official ~~...~~
- 8. Office Order File.

COMMISSIONER,
DIKHAN DIVISION, DIKHAN.
W



OFFICE OF THE
DISTRICT COMPTROLLER OF ACCOUNTS
DERA ISMAIL KHAN

10
Annex B

NO. DCA/DIK/ADMN/2022-23/996

Dated; 19/06/2023

To,

Mr. Qamar ul Ahsan
Sub-Accountant

SUBJECT: EXPLANATION

It has been brought into the notice of undersigned that you Mr. Qamar ul Ahsan punched Provincial Payment Account on dated. 13.06.2023 (pertaining to Ms Irsala Aman SA) through ET in SAP system, without any authorization, and prior permission from the undersigned, furthermore you have wrongly booked transaction amounting to Rs. 7,940,700/- and resultantly mismatched the figures of Bank & DAO DIKhan.

It is therefore decided to call an explanation of this concrete negligence on your part, and you hereby directed to furnish evidence/instrument for the above mentioned punching with solid justification otherwise the matter will be reported to higher ups for proper inquiry and strict disciplinary action will be initiated against you.


DISTRICT COMPTROLLER OF ACCOUNTS
DERA ISMAIL KHAN

محترم جناب ڈسٹرکٹ کمیشنر اور ایف ایم اے انسٹیشن صاحب ڈیرہ اسماعیل خان

عنوان: Explanation "C" 3

محترم عالی جناب۔
مورد بیانہ گزارش ہے اوپر دیے گئے عنوان کے جناب عالی

سائل چیف نمبر 2425574 جسکی رقم 7940700 روپے ہیں۔ سائل نے اسے صرف بیچ لیا ہے۔ باقی چیک کی پروفنگ اور کلیئر کس کے سائل کے ساتھ کوئی واسطہ نہیں۔ اگر اس سارے Process کا سائل کو لے ہے پتہ پتہ لوگو آپ سپر کوشانا۔ باقی صرف Punching کا کام غلط ہوا ہے اس کو میں مانتا ہوں۔ باقی اس کے صحیح کس کا جائزہ ہے واللہ بخدا سائل کو ایس پتہ۔

سب کچھ بیان کرنے کے بعد پوری امید ہے آپ فہم
سائل کی دستری میں آئیں گے۔ دوبارہ بھی سائل آپ سے اس حکم عدوی کیلئے معافی کا خواستگار ہے۔ آخر پورڈر کروں کر میں ایوزر Auth ہے DCA کے دستخط ہیں اور اس کے بغیر Auth میں موجود ہے

Qand

قرال اسمن
سب ایم اے انسٹیشن
دفتر خزانہ
ڈیرہ اسماعیل خان

مورخہ 20-06-2023



OFFICE OF THE
DISTRICT COMPTROLLER OF ACCOUNTS
DERA ISMAIL KHAN

12

Amir D

NO. DCA/DIK/ADMN/2022-23/994

Dated; 12 /06/2023

To,

Mr. Qamar ul Ahsan
Sub-Accountant

SUBJECT: EXPLANATION

Reference this office explanation No. DCA/DIK/ADMN/2022-23/994 dated 19.06.2023 on the subject noted above.

In this connection it is further stated that after investigating/interrogating the matter you personally admitted the subject negligence and handed over the subject cheque having No.2524574 amounting Rs.7940700/- which you have discovered from your wallet.

Furthermore it is also noticed that the signatures provided on the subject cheque of the District Comptroller of Accounts D.I.Khan was fake/bogus. It is also strange to note here that the bank list/PO sheet issued to bank by this office is different form that provided by bank.

Furthermore in hiding the subject mishap your character played a master and vital role and thus it caused a huge loss to the government exchequer, and this office also doubts that if there occurred something more in same nature then it will be deemed that behind this it is your potential force and evil mentality of fraud and embezzlement.

Therefore you are once again directed to explain your passion within two days positively otherwise it will be considered that you failed to justify your position with concrete reasons and the matter will be reported to higher ups for strict disciplinary proceedings.

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

Auss "E"

بخدمت جناب ضلعی کمپنڈر لار آف اکاؤنٹس صاحب ضلع ڈیرہ اسماعیل خان

عنوان :- جواب (Explanatio)

بحوالہ چھٹی نمبری 20/06/2023 مورخہ DCA/DIK/ADMN/2022-23/798-800

جناب عالی!

جواب بابت Explanation من مسائل حسب ذیل ہے۔

۱۔ یہ کہ فقرہ نمبر 1 غلط ہے من مسائل نے چیک نمبر 2524574 صرف Punch کیا ہے۔ جبکہ برآمدگی کے حوالے سے قوانین واضح ہیں کہ ہر ماہ کے آخر میں تمام چیکس حوالہ ریکارڈ کیپر کر دیئے جاتے ہیں اس لئے چیک من مسائل کے پاس تھا۔ باقی جملہ غلط ہے۔

۲۔ یہ کہ فقرہ نمبر 2 غلط ہے من مسائل کا دیگر معاملات سے کوئی تعلق واسطہ نہ ہے کیونکہ بینک لسٹ اپنی اوٹیس جاری کرنا من مسائل کا کام نہیں ہے اور مزید یہ کہ تمام کلیئرنس کے بعد من مسائل چیکس کو Punch کرتا ہے۔

۳۔ یہ کہ فقرہ نمبر 3 غلط ہے۔ من مسائل نے کوئی غلط کام نہ کیا ہے جس کا ثبوت من مسائل کا بے داغ سرورس ریکارڈ ہے۔ من مسائل نے چیک مذکورہ باضابطہ طور پر "Punch Through Proper Channel" ہیج کیا ہے، باقی تمام معاملات سے من مسائل لاعلم ہے۔

لہذا استدعا ہے کہ من مسائل بے قصور ہے کوئی غلط کام نہ کیا ہے لہذا چھٹی جواب طلبی خارج فرمائی

جاوے۔

مورخہ 22/06/2023



قمر الاحسن سب اکاؤنٹس، دفتر خزانہ ڈیرہ اسماعیل خان



DISTRICT COMPTROLLER OF ACCOUNTS
DERA ISMAIL KHAN

14

No. DCA/DK/ADMIN/2023/24/508/23

Dated: 25/08/2023

Amir F

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/Admia 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, 29th 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.

Amir F
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.

Amir F
DISTRICT COMPTROLLER OF ACCOUNTS
DERA ISMAIL KHAN

جناب عالی! بابت انڈوسٹی میں سائل حسب ذیل عرض

کے بارے میں ہے کہ من سائل کو ماہ جون 2023 میں
معداد صاحب ڈیپارٹمنٹ کے ذریعے طور پر آرڈر کیا گیا کہ تفصیل
سیٹیشن میں من اسلہ امان مدب اکاؤنٹسٹ پیش
کے لیے آرڈر کی جی بی آر ڈی کی وجہ سے سیٹ ڈرک ایفنی کہ
اکاؤنٹسٹ پیش کر دیں۔

من سائل کے DCA صاحب کے حکم کی تعمیل میں
ذریعہ سینیئر ایچ ڈی اے اے سیٹ ڈرک کر دیا۔ جس میں
من سائل کا کوئی ذاتی مفاد نہیں تھا بلکہ صرف دفتر
کا مفاد ملحوظ خاطر تھا۔ باقی چہلہ امور سے من
سائل کا کوئی تعلق یا واسطہ نہیں ہے۔

اس سے پہلے بھی زمینی طور پر من سائل سے
دفتر دفتر کے مفاد دفتر کے مختلف کام لیے جاتے
رہے۔

سیدنا سر بانی فرما کر من سائل کے خلاف انڈوسٹی ختم
کی جائے۔ کو ازیشن ہوگی۔
تقریر الحسن
سب اکاؤنٹسٹ

29-8-2023

DCA office D.K.A



**Directorate of Treasuries & Accounts
Khyber Pakhtunkhwa**

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

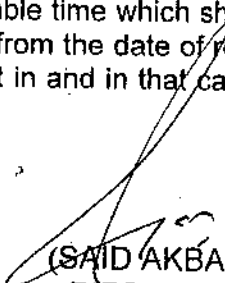
No. 5-14/DT&A/23/E&D/Qamar Al Ahsan/978

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, **Qamar Ul Ahsan**, Sub Accountant (BS-16) having SAP user 190953 O/o the District Comptroller of Accounts, D.I.Khan as follow:

- i. That you, while posted in DCA DI Khan intentionally punched the voided encashed/ paid Cheque No **2524574** for Rs **7,940,700/-** dated 02-06-2023 in specific daily account through transaction code "FV50", document type "ET" instead of "FCHR" from user 190953, in order to cover up the illegal payments.
- ii. That you, while posted in DCA DI Khan punched another entry in advance for Rs. **2574941/-** having SAP document No. **1800008467** dated **13.06.2023** for Cheque No. 2524575 which was not encashed from the bank nor communicated to DCA DI Khan office in the daily bank scroll. The intention behind this entry was to cover up the payment to be made against the voided Cheque.
- iii. On going through the report of the facts finding enquiry received through the Govt: of Khyber Pakhtunkhwa, Finance Department vide letter No. SO(Esit-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.


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

To.
Qamar Ul Ahsan, Sub Accountant (BS-16)
O/o District Comptroller of Accounts, D.I.Khan.



(17)

**Directorate of Treasuries & Accounts
Khyber Pakhtunkhwa**

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

No.5-14/DT&A/23/E&D/Qamar UI Ahsan/978

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 Qamar UI Ahsan, Sub Accountant (BS-16) having SAP user 190953 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 intentionally punched the voided encashed/ paid Cheque No 2524574 for Rs 7,940,700/- dated 02-06-2023 in specific daily account through transaction code "FV50", document type "ET" instead of "FCHR" from user 190953, in order to cover up the illegal payments.
 - ii. That you, while posted in DCA DI Khan punched another entry in advance for Rs. 2574941/- having SAP document No. 1800008467 dated 13.06.2023 for Cheque No. 2524575 which was not encashed from the bank nor communicated to DCA DI Khan office in the daily bank scroll. The intention behind this entry was to cover up the payment to be made against the voided Cheque.
 - iii. "That in light of the above, you have committed the act of inefficiency, misconduct and corruption under 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.


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

To,
Qamar UI Ahsan, Sub Accountant (BS-16)
O/o District Comptroller of Accounts, D.I.Khan.

Mr, Rooh Ullah
District Comptroller of Accounts,
Swat. (Inquiry Officer)

18

Amir "H"

SUBJECT: DISCIPLINARY ACTION/CHARGE SHEET.

Kindly refer to Director, Treasuries & Accounts, letters bearing Nos.5-14/DT&A/23/E&D/Qammar Al Ahsan/978, dated 18.10.2023, on the subject noted above.

Respected Sir,

In the light of letter No.SO(ESTT-1) FD/5-14/2022, dated 04.10.2023, Suspension Order was received to me and there after Disciplinary action/Charge Sheet has been served on me with Statement of allegations, I hereby most humbly submit as under :-

- 1). That the Statement of allegations contains no specific Charges. However, the allegations are of very serious nature, but are not substantiated by any record, evidence and proof.
- 2). Actually position was that when I posted in District Comptroller of Accounts, Dera Ismail Khan, my internal posting orders for Seat work in the any Section of the office was not issued by the then DCA, DIKhan, now a days I spent time, in office without seat work, so as one day of 12.6.2023, DCA, DIKhan called me during office duty hours and gave me directions/Orders verbally for doing the Seat work of a female Sub Accountant namely Mist: Irsala Aman, who is witness on me, in the compilation Section for compilation of Payment account i.e. 12.6.2023 in absence of her, Who were on Casual leave, her nature of work was that step No. 1 "Sorting of a Received Payment/Paid Account", step No. 2 "Punching of a Received Payment/Paid Account" in SAP system for Compilation of the specific Daily payment/Paid account in shape of (dead money) received from the State Bank of Pakistan through his representatives/ Naib Qasid and National Bank of Pakistan (Main Branch), DIKhan in this office. I was worked/served, totally, in compliance of DCA, DIKhan Orders being a Head of Office/DDO, I am Senior amongst the employees who were working for this purpose in this office, and account knowing person who were served/worked for about whole service i.e. 27 years as account punching person, in the offices of DAO, Tank and DCA, DIKhan. I done my work very satisfactory as the best of my knowledge.

Reply Para i of the Charge Sheet.

That the statement of allegation where in subject/mentioned cheque having bearing No. 2524574 for Rs.7940700/= on dated 02.6.2023, was intentionally punched the voided paid cheque, received through specific daily Account. In this regard my reply is that It was clean and clear that the subject/mentioned cheque, has no entry on face, and Correspondence made by DCA, Office and Manager, NBP (Main) branch is enclosed as Annexure A&B, for your kind perusal and further necessary action in the case may be, that this one was the reason for punching in specific Daily Account. I and my colleague working in this Section were not known that this one cheque is voided without having any remarks recoded on the face. but I knew that this one is paid cheque having Stamp and signature of Manager on face. On the other hand, this one is punched in transaction code "FV50" document type "ET" instead of "FCHR" in order to Compile the specific Daily Account. I was worked/served for two days i.e. 12 and 13 June 2023, where in various cheques were intentionally punched me received in specific daily account.

Reply Para ii of the Charge Sheet.

That the statement of allegation, when I posted in DCA DIKhan office, I punched another entry in advance for Rs.2574941/= having SAP document 1800008467, on dated 13.6.2023 for cheque No.2524575. It is totally wrong against facts, or ground realities, it is clean and clear that an entry made in SAP system for compilation of Daily specific account is not for cover up the illegal or legal payments and not for generating of a cheque, and were not entered in Specific Daily Bank Scroll,

Keeping in view and ongoing through the report of facts finding enquiry received through the Finance department and material on record the charges/penalty/penalties have been not proved against me in above circumstances.

Therefore, your kind honor is requested that in case exonerated from the present charges and re-instated. No cause of grievances will, Insha-allah be received by my superiors. However, I promise to serve very diligently to the best of my ability to the entire satisfaction of my superiors.

(E-O) In the end, I respectfully submit that I shall produce defense in case the worthy ~~Authority~~ is not satisfied from my submission and shall like to be hear in person by the Honorable Appointing Authority. The proceeding may kindly be dropped.

Thanking you Sir in anticipation.

Dated.06.11.2023.

Yours Obediently,

(Qamar ul Ahsan)
Sub Accountant (BS-16)
O/o the DCA, D.I.Khan.

etc

Copy forwarded to Mr. Sultan Saeed, District Accounts Officer, Swabi, (Inquiry Officer) for information, kind perusal and further necessary action with the request as above please.



Office of the
Distt. Comptroller of Accounts
Swat

Phone & Fax: 0946-920346

20

June "1"

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

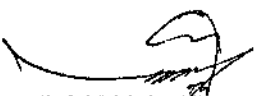
DATED: 17/11/2023

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



(21)
Ann "J"

Directorate of Treasuries & Accounts
Khyber Pakhtunkhwa

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

No.5-14/DT&A/23/E&D/Qamar Al Ahsan 50

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, Qamar UI Ahsan, Sub Accountant (BS-16) having SAP user 190953 O/o the District Comptroller of Accounts, D.I.Khan as follow:

- i. That you, while posted in DCA DI Khan intentionally punched the voided encashed/ paid Cheque No 2524574 for Rs 7,940,700/- dated 02-06-2023 in specific daily account through transaction code "FV50", document type "ET" instead of "FCHR" from user 190953, in order to cover up the illegal payments.
- ii. That you, while posted in DCA DI Khan punched another entry in advance for Rs. 2574941/- having SAP document No. 1800008467 dated 13.06.2023 for Cheque No. 2524575 which was not encashed from the bank nor communicated to DCA DI Khan office in the daily bank scroll. The intention behind this entry was to cover up the payment to be made against the voided Cheque.
- iii. On going through the report of the 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 Rook 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.

(SAID AKBAR)
DIRECTOR

TREASURIES & ACCOUNTS
KHYBER PAKHTUNKHWA
(COMPETENT AUTHORITY)

To.
Qamar UI Ahsan, Sub Accountant (BS-16)
O/o District Comptroller of Accounts, D.I.Khan.

To

The Director,
Treasuries & Accounts,
Khyber Pakhtunkhwa, Peshawar.
(COMPETENT AUTHORITY).

SUBJECT: SHOW CAUSE NOTICE.

Kindly refer to Show Cause Notice No.5-14/DT&A/23/E&D/Qamar Al Ahsan/50,
dated 15.01.2024.

Respected Sir,

I have received Show Cause Notice, on 18.01.2024, and was asked to submit
reply, in response to which my para wise reply is as under: -

i) The allegation contained in Para i of the Show Cause are totally in correct,
baseless, against ground realities and not based on evidence on record, and not a single instance
has been mentioned in the para regarding my alleged criminal intention or mala-fied practice or
embezzlement involved in. The Cheque for the amount of Rs.7940700/- dated 02.6.2023, in fact
the matter of cheque is that, this one cheque. i.e. voided paid cheque, was received through
specific daily Account along with Bank Scroll as usually. This was initially processed/punched
as well as other cheques or vouchers received in the specific daily paid account. The cheque in
question have no entry on face but having Scroll No. and clearing signature of Manager of the
NBP(Main) branch, DIKhan. It seems to be a paid cheque, which was the Major reason for
process/punching of this cheque. (Copy of voided paid cheque, Bank Scroll and Payment order
sheet are enclosed) for kind perusal please.

*) As the then DCA, DIKhan office and Manager, NBP(M) branch, DIKhan were
instructed for encashment of this cheque, me and my colleague in the Compilation branch having
no knowledge that this cheque was voided and use in a preplanned fraud. Because
correspondence made between office of DCA, DIKhan and bank concerned from admin section
without consultation from compilation section of DCA, Office. (Copies enclosed) for kind
perusal please.

**). As the same was having no remarks on the face of it, but as it was in my
knowledge that the cheque in question is paid cheque like others in specific daily Account,
therefore, same was punched in SAP system as well as others, in order to compile and complete
the specific daily account.

***). In the other hand it is pertinent to mentioned here That this is not my seat work,
not my order was made for two days in the absence of my colleague, who are on casual leave
verbally direction/orders were given to me for doing the pending job/seat work of her. I
performed my duties strictly accordance with law. I have worked for Two days i.e. 12 and 13
June 2023, as the concerned official was on C/ leave, I am directed to work in her place of duty

i.e. compilation section. Official concerned was present before inquiry Committee but statement is not available on record. (who were on witness on me). The words in first Para "In order to cover up the illegal payments." These lines in para is also incorrect and against the evidence on record. In fact, an entry made in SAP system for compilation of daily specific account is not for cover up any illegal payment or intension but there was difference between the scroll of the day and daily account system total for which the same was punched or otherwise, the difference would have remained and the time of closing this entry should have been made, therefore, no intention of any mala-fied or illegal act on my behalf is proved and I cannot even think of the same. and not cover up the any illegal payment.

ii). That the statement of allegation, "when I posted in DCA office, DIKhan, I punched another entry in advance for Rs.2574941/-having SAP document 1800008467, on dated 13.6.2023, for cheque No. 2524575." In the reply of Para, it is totally wrong and against the facts or evidence it is clean and clear, an entry made in SAP system was for cover up the difference between NBP (M) Scroll and SAP System total, for compilation of specific daily account is not for cover up the illegal or legal payments and for cheque, who were not entered in Bank Scroll and not in specific daily account. (Copies of entry 1800008467 and reverse entry are enclosed).

REGARDING ENQUIRY REPORTS.

*) That the record of first enquiry committee reports has not 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 offence of inefficiency any sort of corruption, misconduct or embezzlement, I performed my duties strictly in accordance with law, therefore, the proceeding against me may be dropped.

**). That the second inquiry report are seems to be based on pure assumptions and a matter of like and dislike, and rather than taking advantage of this fraudulent bogus paid cheque and exposing the mastermind and secret hand of the makers, they cover it up, who is the bare admission of which, is recorded in page # 4 and paragraph 1.5 of the inquiry report Findings are mentioned "There must be some hidden characters beside the aforementioned accounts holders/beneficiaries.

***). Sir, I done my target job/duties under the rules and regulation and on the order of the then DCA, DIKhan, has been declared as a crime. The enquiry Committee itself has admitted in its report that the entry of the cheque was recorded in the P.O Sheet sent to the bank and after verification in the payment scroll of the NBP and in the account dated 13.6.2023 to the DCA, DIKhan as per rules. I have not committed any offence and I cannot even think about committing any offence/illegality. I have not committed any act of inefficiency, misconduct and corruption, particularly when in the charge sheet as well as show cause notice, no such

allegations have been leveled against me, moreover, when I have not committed any illegal act then why I should be penalized under efficiency and discipline rules 2011.

Sir, if I was mastermind of this fraudulent cheque and beneficial in the process of making it, I would never have registered with my USER and would have destroyed the cheque after punching it. By this transparent action, my good intentions are as clear as day. I have already explained each and every fact in my reply to the charge sheet and during my personal hearing, which clarify that no charges have been proved against me but the inquiry Committee, did not consider the same in its true prospective. Once again the formal enquiry also misinterpreted my explanation and replies to the charge sheet and my oral examination, therefore reached to the wrong conclusion.

I am submitting my requisite reply, to the show cause notice and have every believe that justice will be done to me, particularly when the inquiry committee reached to the conclusion in this case some 25 persons are involved and who have been traced out as well but unfortunately despite the recommendation of the inquiry committee, no action what so ever has been taken against those persons, rather I have been targeted yet without any fault. I am submitting the reply well within time and request that the proceeding maybe dropped against me without any further action, in the interest of the justice and fair play. I also wish to be heard in person.

Dated 30.01.2024.

Yours Obediently,



(Qamar ul Ahsan)
Sub Accountant (BS-16)
O/o the DCA, D.I.Khan.

25
A. K

Directorate of Treasuries & Accounts
Khyber Pakhtunkhwa

Treasury Block, District Courts Compound, Behind Jamia Masjid, Khyber Road, Peshawar,
Phone & Fax: 091-9211850

Dated Peshawar the 06-02-2024

OFFICE ORDER

No. 5-14/DT&A/23/Inquiry:1/23

Consequent upon the inquiry report received from the Section Officer (Estt-I), Govt: of Khyber Pakhtunkhwa, Finance Department vide letter No. SO(ESTT-I)FD/5-14/2022 dated 04-10-2023, a formal inquiry was ordered vide this Office Order No. 5-14/DT&A/23/Inquiry:977 dated 18-10-2023. The accused **Qamar Ul Ahsan**, Sub Accountant (BPS-16) & **Muhammad Ahsan Umar Bin Saad**, Junior Clerk (BPS-11) o/o the District Comptroller of Accounts, D.I.Khan in reply to Show Cause Notices have requested to be heard in person. In terms of Establishment & Administration Department (Regulation Wing) letter No. SO(Policies)E&AD/2-6/2022 dated 16-01-2023 Mr. Aftab Ahmad, District Comptroller of Accounts, Peshawar is hereby nominated as hearing officer for providing opportunity of Personal hearing to the following accused officials who is being proceeded against under E& D Rules.

- i. **Qamar Ul Ahsan**, Sub Accountant (BPS-16).
- ii. **Muhammad Ahsan Umar Bin Saad**, Junior Clerk (BPS-11).

2. The Hearing Officer will submit his report in light of Establishment & Administrative department letter dated 10.01.2022 & 16.01.2022 within **Twenty One (21)** days please.

3. The Establishment & Administration department letters dated 10.01.2022 & 16.01.2022 are attached for guidance and further necessary action please.

(Said Akbar)
Director

Treasuries & Accounts
Khyber Pakhtunkhwa

Endst No & Date Even.

Copy of the above is forwarded to:-

1. The District Comptroller of Accounts, Peshawar.
2. The District Comptroller of Accounts, D.I.Khan.
3. Mr. Mustafa Khan, Deputy Director (IT), Directorate of Treasuries & Accounts, Khyber Pakhtunkhwa is nominated as Departmental Representative with the direction to join the proceedings of personnel hearing on the date, time & venue as and when fixed and may render full assistance to the hearing officer.
4. P.A to Director Treasuries & Accounts, Khyber Pakhtunkhwa.
5. Office order file.

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

26
Ahsan

Dated Peshawar the 19.03.2024

OFFICE ORDER

No: 5-14/DT&A/24/Qamar UI Ahsan/212

WHEREAS, Qamar UI Ahsan, Sub

Accountant (BS-16) 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 accused official 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/Qamar UI Ahsan/978 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 illegal payment through voided cheque No.2524574/- for Rs.7,940,700/- has been proved against him. 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 "Dismissal from service" upon the accused official **Qamar UI Ahsan, Sub Accountant (BS-16) of Khyber Pakhtunkhwa Treasury Establishment.**

Director
Treasuries & Accounts
Khyber Pakhtunkhwa

Endst. No. & Date Even:

Copy forwarded to the:

1. District Comptroller of Accounts, D.I. Khan with the directions to recover the outstanding amount previously ordered against the accused official vide Government of Khyber Pakhtunkhwa, Finance Department order No.SO(Estt)FD/5-14/2022 dated 10.06.2022.
2. Section Officer (Estt-I), Government of Khyber Pakhtunkhwa, Finance Department.
3. Qamar UI Ahsan Sub Accountant (BS-16) o/o the District Comptroller of Accounts, D.I. Khan.
4. PA to Director, Treasuries & Accounts, Khyber Pakhtunkhwa.
5. Personal File.

Deputy Director
Treasuries & Accounts
Khyber Pakhtunkhwa

To:

SECRETARY FINANCE,
Khyber Pakhtunkhwa, Peshawar.

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
DISMISSAL 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 dismissed from service on inter-alia the following grounds.

FACTS

- i. The appellant was inducted in service as sub-accountant in the year 1995 and subsequently he was promoted to the post of assistant accountant in the year 2013 and he has been performing his duties at Tank as well as D.I.Khan office.
- ii. That I have been assigned the duties of punching of accounts at D.I.Khan, when a cheque No.2425574 amounting to Rs.79,40,700/- dated 02.06.2023 was received from the Bank for the purpose of punching of the same in the system along with other cheques, which were accordingly punched in the system, after satisfaction. After 2/3 days the same cheque was demanded by the superintendent of the office, which was duly handed over to him.

- iii. On 19.06.2023 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 punched the same cheque in ET in SAP system without authorization, to which my understanding is that I was asked as to why the same has been punched in ET (payment transection code) instead of FCHR, to which my understanding according to law and rules is that as the same cheque was already enchased in the bank and I had to punched the same in to ET instead of FCHR. 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 cheque and after payment in the Bank the same was again sent to the office for punching purposes. Copy of reply is enclosed herewith.
- v. That the appellant then received another explanation on 20.06.2023, wherein the appellant was asked to explain as to why the same cheque was discovered from his wallet, which is totally incorrect, as the appellant had never admitted this fact. Copy of explanation is enclosed herewith.
- vi. That the appellant submitted his reply to the said application well within time by denying the allegations and explained the factual position. Copy of reply is enclosed herewith.

- vii. 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. Copies enclosed.
- viii. That the appellant then received charge sheet dated 18.10.2023 along with statement of allegations. Copies enclosed.
- ix. That the appellant submitted his reply to the charge sheet. Copy enclosed.
- x. That the appellant then called for personal hearing vide letter dated 17.11.2023 for 04.12.2023. Copy enclosed.
- xi. That the appellant was then issued a show cause notice dated 15.01.2024, to which the appellant submitted his reply on 30.01.2024. Copies enclosed.
- xii. That the appellant was then called for personal hearing vide office order dated 06.02.2024 for 21.02.2024. Copy enclosed.
- xiii. That the appellant was personally heard and he explained each and every aspect of the case regarding his innocence.
- xiv. 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, dismissed the appellant from service. Copy enclosed.

xv. That being aggrieved the appellant prefers the instant department appeal/ representation 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.
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 punching of these documents were infact the duty of one Arsala Aman (sub-accountant) and because of her leave, the appellant was directed to additionally perform the duties of the said Arsala Aman and as per routine every cheque, which is honored by the Bank and returned to the office is to be punched in ET for the purpose of record and the appellant has neither printed the same cheque nor sent to the bank for encashment and only punched the same for the purpose of record that it has been honored by the Bank and payment is made, therefore, the closing account must have the entry, which the appellant did as of his additional duties, which is quite légal and according to rules.

4. That it is also pertinent to mention here that the final order is not in consonance with the recommendation of the inquiry officer, wherein regarding the appellant it has been recommended that he should be compulsorily retired but instead the competent authority imposed the penalty much higher than the recommended by the inquiry officer.
5. That legally the inquiry officer reached to the conclusion for compulsory retirement by keeping the entire record in mind and factual position brought before him, which clearly indicated that the appellant has no malafide intentions because the cheque was not printed and issued by him rather by another official but the competent authority completely ignored the recommendation of the inquiry officer, rather he was expected to even not acknowledge the recommendation regarding appellant by keeping the alleged fault on his party and he should have been exonerated from the charges leveled against him.
6. That the appellant has a blameless service of 28 years and during his entire service he has never been charge sheeted regarding his duties and now when he is at the urge of his retirement age, the appellant has been penalized for the offence (if any), which was never committed by him, as the record speaks volume.
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

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19.03.2024 passed by competent authority regarding dismissal from service may be set-aside and the appellant may be reinstated in service with all back benefits.

Yours Obediently,



Dated: 16.04.2024.

(Qamar ul Ahsan)
Ex-Sub Accountant,
House No.635 Mohalla Pongran Wala,
Dera Ismail Khan
Cell NO. 0335-4029528

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Ahsan N³

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-1: 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(Esit-I)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 FMU, 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 D.I.Khan, who disowned the said signatures.
- v. The said cheque bearing No. 2524574 along with the Bank Credit Advice (beneficiaries list) was submitted to Bank Al Habib D.I.Khan by Muhammad Naveed, outsider (private

- 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 D.I.Khan 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 D.I.Khan 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 2nd 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 D.I.Khan 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 D.I.Khan wherein the voided/cancelled cheques No.2524574 and 2524575 were not reflected. These voided/cancelled cheques were reflected in the 2nd 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 Fareeq, the then DCA D.I.Khan 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 D.I.Khan 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 D.I.Khan.

xvi. The official intentionally punched Cheque No. 2524574 amounting to Rs. 7,940,700/- through transaction code "EV50" document type "ET" instead of "PCHR" 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.

TERMS 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 mala fide 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) The mentioned Cheque No. 2524574 was printed somewhere in the name of "AL HABIB BANK
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 along with bogus Bank Credit Advice (25 numbers bank account
holders/beneficiaries list) was submitted to Bank Al Habib D.I.Khan by Muhammad
Iqbal 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 D.I.Khan 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 "FY50" document type "ET" instead of "FCR" 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)ED/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 along with 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 4th 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.

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(b)(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 2nd 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

