

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

**Service Appeal 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**

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

..... (RESPONDENTS)

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Deponent



(Shahid Hassan)  
Superintendent BPS-17  
o/o the Director Treasuries & Accounts  
Khyber Pakhtunkhwa  
CNIC No.

Identified By:

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

**Service Appeal 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.

Khyber Pakhtunkhwa Service Tribunal .....(Appellant)

**VERSUS** Diary No/16781

Dated 16-10-24

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

.....(Respondents)

**JOINT PARA WISE COMMENTS ON BEHALF OF RESPONDENT NO. 1 AND 2.**

**RESPECTFULLY SHEWETH**

- 1. That without prejudice to the following, the appeal is bad, both in form as well as in substance.
- 2. That the appeal is not at all maintainable in its present form.
- 3. That the appellant neither has any locus standi nor a cause of action to approach this Honorable Tribunal.
- 4. That the appellant has twisted and banded the true picture of the matter from this honorable Tribunal.
- 5. That the appellant has not placed any document pertaining to enquiry of the matter before this honorable Tribunal by intentionally keeping aside the material facts malafidely.
- 6. That the appeal is bad for mis-joinder and non-joinder of necessary parties.

*K. Ahsan*

**FACTS**

- 1. Pertains to record however, the appellant is hiding the true facts from this honorable Tribunal to the effect that infact he was an Assistant Accountant but due to embezzlement in the past, a major penalty had been imposed upon him whereby he was reverted to the lower post of Sub Accountant (**Annex-I**).

- 2. Incorrect. The appellant was transferred from District Accounts Office, Tank to District Comptroller of Accounts, D.I Khan where he assumed charge at D.I Khan on 29.05.2023 (**Annex-II**). He has not been assigned any duty or task and neither punching of daily accounts were entrusted to him but the same was duty of one Ms. Arsala Aman, Sub Accountant (**Annex-III**).
- 3. Incorrect. The official business i.e. payment in a District Accounts Office is processed/made through SAP system. After approval of claims, cheques are issued which are forwarded to bank through Payment Order (P.O) sheet on daily basis where all the cheques numbers are mentioned for honoring. After clearance of those cheques, the bank concern returns a bank scroll alongwith paid cheques to District Accounts Office for accounts. After receipt of the same, these paid cheques are punched in SAP system through transaction code **FCHR** which has an internal control tool i.e. when a voided cheque is entered therein, it automatically shows a message "**Voided cheque cannot be processed**". While punching of such cheque in transaction code ET, neither such internal control toll exists nor any such irregularity or illegality is pointed out.

Furthermore, in the original Payment Order (P.O) sheet, the cheque No.2524574 was not reflected/included but the appellant replaced the original P.O sheet with a Fake one with fake signatures of District Comptroller of Accounts, D.I Khan where the above mentioned cheque No. was included.

Hence, the appellant without any authority or duty fraudulently punched the daily account in SAP system through transaction code ET instead of FCHR to defeat the internal control toll of the system and to hide his illegality & fraudulent activity.

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- 4. Incorrect. The appellant has SAP user No. 190953 through which he punched the specific daily account on 13-06-2023 and thus being a voided encashed cheque was communicated by National Bank main branch D.I.Khan to the concerned office. He intentionally punched the cheque No. 2524574 amounting to Rs. 7940700/- through transaction code "FV50" document type "ET" instead of "FCHR" in order to cover up illegal payment.
- 5. Pertains to record.
- 6. Pertains to record however, the appellant is hiding the true facts from this honorable Tribunal, moreover his reply towards explanation clear shows that the cheque No. 2524574 was with him, furthermore he was also awarded a major penalty due to embezzlement in the past due to his fraudulent activity. (**Annex-I**).
- 7. Pertains to record.
- 8. Pertains to record.

- 9. Pertains to record.
- 10. Pertains to record.
- 11. Pertains to record.
- 12. Pertains to record.
- 13. Incorrect. As per Para 3 & 4.
- 14. Correct. The appellant was properly proceeded against under the Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011 and the charge (s) proved against him. Hence, he has been awarded major penalty of "Dismissal from service".
- 15. Incorrect. The departmental appeal of the appellant was processed and found devoid of any solid justifications for his illegality and fraudulent activity. Hence, no relief was extendable to the appellant.
- 16. The respondents seek permission to raise additional grounds during course of hearing of the appeal.

**Grounds:**

KAM

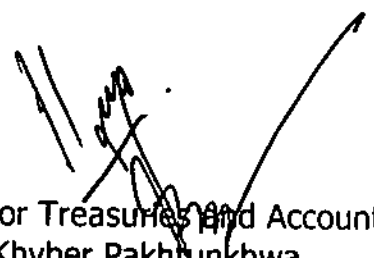
- A. Incorrect. The departmental appeal of the appellant was processed and found devoid of any solid justifications for his illegality. Hence, no relief was extendable to the appellant.
- B. Incorrect. The charge (s) proved against the appellant and the competent authority imposed penalty on the basis of facts and evidences on record. As far as recommendations of the inquiry committee are concerned, section 14 (5) (ii) of the Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011 clearly speaks that the competent authority may **"impose any one or more of the penalties specified in rule 4 if charges have been proved"**, hence, the authority has rightly decided in light of the rules **ibid (Annex-IV)**.
- C. Incorrect. The appellant has been treated in accordance with relevant laws and rules in light of the available record, facts and evidences.
- D. Incorrect. The appellant is trying to mislead this honorable Tribunal by twisting and bending the facts. There is no difference between the statement of allegations and show cause notice where the same allegations are mentioned in both **(Annex-V & VI)**.
- E. Incorrect. The matter has been described in detail in **para-ii and iii** of the facts above as the appellant, without any order/authorization, has committed the illegality for his vested interest which has been proved against him during the proceedings.

- F. Incorrect. As already clarified in **para-ii and iii** of the facts above that the appellant has never been entrusted with the duty of accounts punching. He had only done the same for achieving his desired goal which has duly been proved against him.
- G. Incorrect. The competent authority has acted in accordance with the Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011 which has been clarified in para-2 above.
- H. Correct. The appellant himself accepts the findings of the inquiry committee in this para. The competent authority has also acted legally in light of the findings of the inquiry committee as per provisions of the Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011. Hence, the appeal is liable to be dismissed without further proceedings.
- I. Incorrect. The career of the appellant is stained with his acts of embezzlements and corruption as evident from the imposition of major penalty of reversion to lower pos/pay scale and recovery of excess amount(**Annex-I**).
- J. The respondents seek permission to raise additional grounds during arguments.

It is, therefore, respectfully prayed for that keeping stained service record of the appellant, the appeal, being devoid of merit and legal force, may kindly be dismissed with cost.



Secretary Finance,  
 Govt: of Khyber Pakhtunkhwa  
**(RESPONDENT NO. 1)**  
 (Ikram Ullah Khan)



Director Treasuries and Accounts  
 Khyber Pakhtunkhwa  
**(RESPONDENT NO. 2)**  
 (Kamran Khan)



# GOVERNMENT OF KHYBER PAKHTUNKHWA FINANCE DEPARTMENT

Finance Department Civil Secretariat Peshawar

<http://www.finance.gkp.pk>

[facebook.com/GoKPPD](https://www.facebook.com/GoKPPD)

[twitter.com/GoKPPD](https://www.twitter.com/GoKPPD)

Dated Pesh: the 10-06-2022

## OFFICE ORDER

No.SO (Estt)/FD/5-14/2022. Whereas, Mr. Qamar-ul-Ahsan, Assistant Accountant (BS-17), while working in the o/o District Comptroller of Accounts, D. I Khan was proceeded against Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011, for the charges mentioned in the charge sheet & Statement of Allegations dated 11.03.2021.

AND WHEREAS, the said Officer was served with the charge sheet / Statement of Allegations under the said Rules, also given an opportunity of personal hearing on 13.05.2022.

AND WHEREAS, the Inquiry Officer Mr. Rashid Khan Deputy Secretary (ZUSW&E) Department in its report declared the officer as guilty of the charges mentioned in the Charge Sheet & Statement of Allegation.

AND WHEREAS, a Show cause notice containing imposition of major penalty of "Removal from service and recovery of embezzled amount of Rs. 3741931/-" was served upon the said officer under Rule-4 (b) (iii) of the ibid Rules and given an opportunity of personal hearing.

NOW THEREFORE, after going through the record and reply of the accused officer to the show cause notice, the undersigned is therefore satisfied that the charge of tempering in record/change of figures and illegal/unjustified payments through SAP System 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, the major penalty of "Removal from service and recovery of embezzled amount Rs. 3741931/-" tentatively imposed upon the accused is reduced to "Reduction to a lower post and pay scale for three years along with recovery of embezzled/ excess amount of Rs. 907,396/-" upon Mr. Qamar-UI-Ahsan, Assistant Accountant (BPS-17) while working in the o/o District Comptroller of Accounts D.I Khan.

CHIEF SECRETARY  
KHYBER PAKHTUNKHWA

Dated Pesh: the 10-06-2022.

Copy forwarded for information and necessary action to:-

1. The Accountant General Khyber Pakhtunkhwa Peshawar.
2. The Director, Treasuries and Accounts, Khyber Pakhtunkhwa, Peshawar.
3. PS to Chief Secretary, Khyber Pakhtunkhwa.
4. PS to Finance Secretary, Finance Department, Peshawar.
5. Mr. Qamar-UI-Ahsan, Assistant Accountant (BS-17) o/o DCA D.I.Khan.
6. DCA, D.I. Khan.

SECTION OFFICER (E-I)

*Amir Shah*  
Assistant Director  
Treasuries & Accounts  
Khyber Pakhtunkhwa  
Peshawar  
No. SO (Estt) FD/5-14/2022

*M/13.6.22*

*13.6.22*

*o/c*

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## CHARGE ASSUMPTION REPORT

In compliance with Finance Department Khyber Pakhtunkhwa Peshawar order No:SO(Estt-I)/FD/1-4/2023 dated 15.05.2023, I, MR. Qamar-Ul-Ahsan Sub-Accountant (BS-16) Office of The District Comptroller of Accounts Dera Ismail Khan, hereby assume the charge of Sub-Accountant today on 29.05.2023 (F.N).



Qamar-Ul-Ahsan  
Sub Accountant

### DISTRICT COMPTROLLER OF ACCOUNTS DERA ISMAIL KHAN

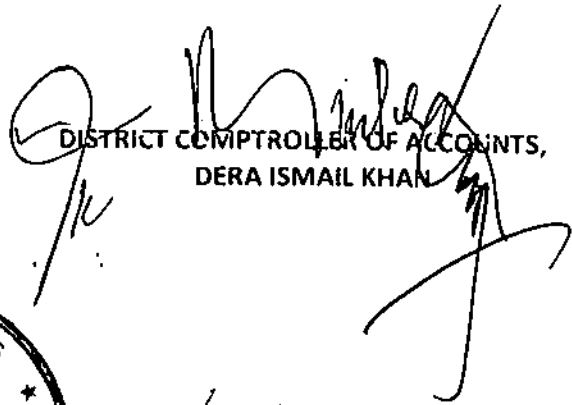
No.DCA/DIK/ADMN/ 22-23/148-51

Dated 29.05.2023

Copy forwarded to the:

- 1:- The Director, Treasuries & Accounts, Khyber Pakhtunkhwa.
- 2:- Section Officer Estt-I Finance Department Khyber Pakhtunkhwa Peshawar
- 3:- District Accounts Office Tank
- 4:- Official Concerned

*Arifullah Shah*  
Assistant Director  
Treasuries & Accounts  
Khyber Pakhtunkhwa  
Peshawar

  
DISTRICT COMPTROLLER OF ACCOUNTS,  
DERA ISMAIL KHAN



25/05  
29/05/23  
1/6/2023



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

No. Admn/Try-DIK /2021-22 /04.

Dated: 13/01/2022

To,  
The Director,  
Treasury & Accounts  
Khyber Pakhtunkhwa Peshawar

Subject: SEAT  
INFORMATION REGARDING SEAT WORK OF BPS-16 EMPLOYEES

Memo:  
Please refer to your Telephonic Message Dated 13/01/2022

The information about all the BPS-16 employees of Treasury Establishment working in this office i.e Sub Accountant and Computer Operator is given as under.

Sr.No	NAME OF EMPLOYEES	SEAT WORK ASSIGNED	TENURE ON THE SEAT
1.	Irsala Aman (Sub-Accountant)	Punching of Central Receipts of Accounts	07 months. 24 days
2.	Muhammad Yasir Awan (Computer Operator)	1. Provincial Payment Accounts 2. PO List of Provincial and Central 3. Reconciliation of Expenditure	07monts 24 days
3.	Muhammad Shafiq (Computer Operator)	1. GPF Pre-Audit 2. Office Cycle of Commutation	1 year
4.	Asghar Ali (Computer Operator)	1. Scanning of Provincial Pension record 2. DCS of Central Pension 3. Processing of Central Pension	4 months 11 days

*Asst. Dir. Treas. & Acc.*  
Assistant Director  
Treasuries & Accounts  
Khyber Pakhtunkhwa  
Peshawar

*[Signature]*  
DISTRICT COMPTROLLER OF ACCOUNTS  
DERA ISMAIL KHAN  
13/01/22



GOVERNMENT OF THE KHYBER PAKHTUNKHWA ESTABLISHMENT AND ADMINISTRATION DEPARTMENT.

NOTIFICATION

Peshawar dated the 16th September, 2011.

NO.SO(REG-VI) E&AD/2-6/2010.-In exercise of the powers conferred by section 26, of the Khyber Pakhtunkhwa Civil Servants Act. 1973 (Khyber Pakhtunkhwa Act No. XVIII of 1973), the Chief Minister of the Khyber Pakhtunkhwa is pleased to make the following rules, namely:

1. Short title, application and commencement.—(1) These rules may be called the Khyber Pakhtunkhwa Government Servants (Efficiency and Discipline) Rules, 2011.

(2) These shall apply to every person who is a member of the civil service of the Province or is the holder of a civil post in connection with the affairs of the Province and shall also apply to or in relation to a person in temporary employment in the civil service or post in connection with affairs of the Province.

(3) These shall come into force at once.

2. Definitions.—(1) In these rules, unless the context otherwise requires, the following expressions shall have the meanings hereby respectively assigned to them, that is to say-

- (a) "accused" means a person in Government service against whom action is initiated under these rules;
- (b) "appellate authority" means the authority next above the competent authority to which an appeal lies against the orders of the competent authority;
- (c) "appointing authority" means an authority declared or notified as such by an order of Government under the Khyber Pakhtunkhwa Civil Servants Act, 1973 (Khyber Pakhtunkhwa Act No. XVIII of 1973) and the rules made thereunder or an authority as notified under the specific laws/rules of Government;
- (d) "charges" means allegations framed against the accused pertaining to acts of omission or commission cognizable under these rules;
- (e) "Chief Minister" means the Chief Minister of the Khyber Pakhtunkhwa;
- (f) "competent authority" means-
  - (i) the respective appointing authority;
  - (ii) in relation to a Government servant of a tribunal or court functioning under Government, the appointing authority or the Chairman or presiding officer of such tribunal or court, as the case may be, authorized by the appointing authority to exercise the powers of the competent authority under these rules;

Provided that where two or more Government servants are to be proceeded against jointly, the competent authority in relation to the accused Government servant senior most shall be the competent authority in respect of all the accused.

- (g) "corruption" means-
  - (i) accepting or obtaining or offering any gratification or valuable thing, directly or indirectly, other than legal remuneration, as a reward for doing or for bearing to do any official act; or
  - (ii) dishonestly or fraudulently misappropriating, or indulging in embezzlement or misusing Government property or resources; or
  - (iii) entering into plea bargain under any law for the time being in force and returning the assets or gains acquired through corruption or corrupt practices voluntarily; or
  - (iv) possession of pecuniary sources or property by a Government servant or any of his dependents or any other person, through his or on his behalf,

*Latiffullah*  
Assistant Director  
Treasuries & Accounts  
Khyber Pakhtunkhwa  
Peshawar

deemed to have hampered or attempted to hamper the progress of the inquiry, unless medical leave, applied for by him, is sanctioned on the recommendations of a Medical Board; provided that the competent authority may, in its discretion, sanction medical leave up to seven days without such recommendations.

(7) The inquiry officer or the inquiry committee, as the case may be. Shall submit his or its report, to the competent authority within thirty days of the initiation of inquiry:

Provided that the inquiry shall not be vitiated merely on the grounds of non-observance of the time schedule for completion of the inquiry.

12. Powers of the inquiry officer or inquiry committee.—(1) For the purpose of an inquiry under these rules, the inquiry officer or the inquiry committee, as the case may be. shall have the powers of a Civil Court trying a suit under the Code of Civil Procedure, 1908 (Act No. V of 1908), in respect of the following matters, namely:

- (a) summoning and enforcing the attendance of any person and examining him on oath;
- (b) requiring the discovery and production of documents, and receiving evidence on affidavits; and
- (c) issuing commissions for the examination of witnesses or documents.

(2) The proceedings under these rules shall be deemed to be the judicial proceedings within the meaning of sections 193 and 228 of the Pakistan Penal Code, 1860 (Act No. XLV of 1860).

13. Duties of the departmental representative.—The departmental representative shall perform the following duties, namely:

- (a) render full assistance to the inquiry officer or the inquiry committee, as the case may be, during the proceedings where he shall be personally present and fully prepared with all the relevant record relating to the case, on each date of hearing;
- (b) cross-examine the witnesses produced by the accused, and with the permission of the inquiry officer or inquiry committee, as the case may be, may also cross-examine the prosecution witnesses; and
- (c) rebut the grounds of defense offered by the accused before the inquiry officer or the inquiry committee, as the case may be.

14. Order to be passed on receipt of report from the inquiry officer or inquiry committee.—(1) On receipt of report from the inquiry officer or inquiry committee, as the case may be, the competent authority, shall examine the report and the relevant case material and determine whether the inquiry has been conducted in accordance with the provisions of these rules.

(2) If the competent authority is satisfied that the inquiry has been conducted in accordance with the provisions of these rules, it shall further determine whether the charge or charges have been proved against the accused or not.

(3) Where the charge or charges have not been proved, the competent authority shall exonerate the accused by an order in writing, or it shall follow the procedure as given in sub-rule (6) of this rule.

(4) Where the charge or charges have been proved against the accused, the competent authority shall issue a show cause notice to the accused by which it shall-

- (a) inform him of the charges proved against him and the penalty or penalties proposed to be imposed upon him;
- (b) give him reasonable opportunity of showing cause against the penalty or penalties proposed to be imposed upon him and to submit as to why one or more of the penalties as provided in rule 4 may not be imposed upon him and to submit additional defense in writing, if any, within a period which shall not be less than seven days and more than fifteen days from the day the charge or charges have been communicated to him: provided that the accused shall, in his reply to show cause notice, indicate as to whether he

*Accusy Shah*  
Assistant Director  
Treasuries & Accounts  
Khyber Pakhtunkhwa  
Peshawar

wants to be heard in person or not;

- (c) provide a copy of the inquiry report to the accused; and
- (d) direct the departmental representative to appear, with all the relevant record, on the date of hearing.

(5) After affording personal hearing to the accused the competent authority shall, keeping in view the findings and recommendations of the inquiry officer or inquiry committee, as the case may be, facts of the case and defense offered by the accused<sup>1</sup> during personal hearing, by an order in writing-

- (i) exonerate the accused if charges had not been proved; or
- (ii) impose any one or more of the penalties specified in rule 4 if charges have been proved.

(6) Where the competent authority is satisfied that the inquiry proceedings have not been conducted in accordance with the provisions of these rules or the facts and merits of the case have been ignored or there are other sufficient grounds, it may, after recording reasons in writing, either remand the inquiry to the inquiry officer or the inquiry committee, as the case may be, with such directions as the competent authority may like to give, or may order a de novo inquiry through different inquiry officer or inquiry committee<sup>3</sup>[subject of sub-rule (7) of rule 11].

(7) After receipt of reply to the show cause notice and affording opportunity of personal hearing, the competent authority shall decide the case within a period of fifteen days, excluding the time during which the post held by the competent authority remained vacant due to certain reasons.

(8) If the case is not decided by the competent authority within the prescribed period of fifteen days, the accused may submit an application before the appellate authority for early decision of his case, which may direct the competent authority to decide the case within a specified period.

15. **Personal hearing.**—The competent authority may, by an order in writing, call the accused and the departmental representative, alongwith relevant record of the case, to appear before him, for personal hearing on the fixed date and time.

16. **Procedure of inquiry against Government servant lent to other governments or organizations etc.**—(1) Where the services of Government servant to whom these rules apply are transferred or lent to any other government department, corporation, corporate body, autonomous body, authority, statutory body or any other organization or institution, hereinafter referred to as the borrowing organization, the competent authority for the post against which such Government servant is posted in the borrowing organization may-

- (a) suspend him under rule 6; and
- (b) initiate proceedings against him/her under these rules:

Provided that the borrowing organization shall forthwith inform the authority which has lent his services, (hereinafter referred to as the lending organization) of the circumstances leading to the order of his suspension or the initiation of the proceedings, as the case may be:

Provided further that the borrowing organization shall obtain prior approval of the competent authority in the lending organization before taking any action under these rules against a Government servant holding a post in basic pay scale 17 or above.

If, in the light of findings of the proceedings taken against the accused in terms of sub-rule (1), the borrowing organization is of the opinion that a penalty may have to be imposed on him, it shall transmit the record of the proceedings to the lending organization, and the competent authority in the lending organization shall thereupon take action against the accused under rule 14.

(3) Notwithstanding anything to the contrary contained in sub-rules (1) and (2), the Chief Minister may, in respect of certain Government servant or class of Government servants to whom these rules apply, authorize any officer or authority in the borrowing organization to exercise all the powers of the competent authority under these rules.

*Handwritten signature:* M. A. Khan  
Assistant Director  
Treasuries & Accounts  
Khyber Pakhtunkhwa  
Peshawar

<sup>3</sup> Added by Notification No. SO(REG-VI)E&AD/2-6/2010. Dated 18<sup>th</sup> July, 2012.



Directorate of Treasuries & Accounts  
Khyber Pakhtunkhwa

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

11

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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 & Discipline) 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.

*Qamar UI Ahsan*  
Assistant Director  
Treasuries & Accounts  
Khyber Pakhtunkhwa  
Peshawar

*(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.

67 (12)

**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(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.

*Qamar Ul Ahsan*  
Assistant Director  
Treasuries & Accounts  
Khyber Pakhtunkhwa  
Peshawar

*(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.



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 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(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-ante action shall be taken against you.

*Qamar Ul Ahsan*  
Assistant Director  
Treasuries & Accounts  
Khyber Pakhtunkhwa  
Peshawar

(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.



**Directorate of Treasuries &Accounts  
Khyber Pakhtunkhwa**


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

**AUTHORITY LETTER**

Mr, Shahid Hassan, Superintendent (BS-17)..... o/o the  
Director, Treasuries & Accounts Khyber Pakhtunkhwa /DCA, Peshawar is hereby  
nominated and authorized to attend the Honorable Khyber Pakhtunkhwa Service  
Tribunal Peshawar on ..... in service appeal No. **1127 /2024** titled  
Qamar Ul Ahsan Vs Government of Khyber Pakhtunkhwa through Secretary  
Finance Department on behalf of Respondent **No.02** i.e. Director Treasuries &  
Accounts, Khyber Pakhtunkhwa, Peshawar.

He is also authorized to submit all sort of documents, statements,  
comments and replies etc in the said court, on behalf of Director Treasuries and  
Accounts, Khyber Pakhtunkhwa.

*Asadullah Shah*  
Assistant Director  
Treasuries & Accounts  
Khyber Pakhtunkhwa  
Peshawar

  
**Director**  
**Treasuries & Accounts**  
**Khyber Pakhtunkhwa**  
Director  
Treasuries & Accounts  
Khyber Pakhtunkhwa  
Peshawar

**BEFORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL ,PESHAWAR****Service Appeal 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**

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

..... (RESPONDENTS)

**JOINT PARA WISE COMMENTS ON BEHALF OF RESPONDENT NO. 1 TO 2.****AFFIDAVIT**

I, Kamran Khan, Director Treasuries & Accounts, Khyber Pakhtunkhwa do hereby solemnly affirm and declare on Oath that the contents of joint para wise comments / reply to Service Appeal No.1127/2024 on behalf of the respondents are true and correct to the best of my knowledge & belief and that nothing has been concealed from this Honorable Tribunal.

*It is further stated on oath that in this appeal the answering Respondent neither has been placed ex-parte nor their defence has been struck off / Cost.*

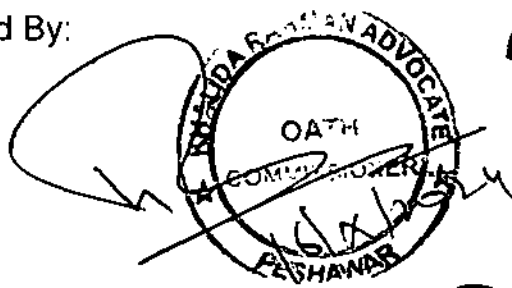
Deponent



(Kamran Khan)

Director Treasuries & Accounts,  
Khyber Pakhtunkhwa  
**Director**  
Treasuries & Accounts  
Khyber Pakhtunkhwa

Identified By:



**ATTESTED**