



**AUDIT REPORT
ON
THE ACCOUNTS OF
PUBLIC SECTOR ENTERPRISES
GOVERNMENT OF SINDH**

AUDIT YEAR 2013-14

AUDITOR – GENERAL OF PAKISTAN

TABLE OF CONTENTS

Reference	Text	Page No.
	ABBREVIATIONS & ACRONYMS	i
	PREFACE	iii
	EXECUTIVE SUMMARY	v
	SUMMARY TABLES & CHARTS	
I.	<i>Audit Work Statistics</i>	xi
II.	<i>Audit Observations regarding financial management</i>	xi
III.	<i>Outcome Statistics</i>	xii
IV.	<i>Irregularities pointed out</i>	xiii
CHAPTER 1	AGRICULTURE DEPARTMENT	
1.1	Sindh Seed Corporation, Hyderabad	
1.1.1	<i>Introduction</i>	3
1.1.2	<i>Compliance of PAC Directives</i>	3
1.1.3	<i>AUDIT PARAS</i>	3
CHAPTER 2	INDUSTRIES AND COMMERCE DEPARTMENT	
2.1	Sindh Small Industries Corporation	
2.1.1	<i>Introduction</i>	9
2.1.2	<i>Compliance of PAC Directives</i>	9
2.1.3	<i>AUDIT PARAS</i>	9
CHAPTER 3	SPECIAL INITIATIVE DEPARTMENT	
3.1	Sindh Land Management and Development Company	
3.1.1	<i>Introduction</i>	15
3.1.2	<i>Comments on Audited Accounts</i>	15
3.1.3	<i>Compliance of PAC Directives</i>	16
3.1.4	<i>AUDIT PARA</i>	16

ANNEXURES

I	MFDAC Paras	21
II	Non-submission of audited accounts	22
III	Organizations under liquidation	24

ABBREVIATIONS & ACRONYMS

DAC	Departmental Accounts Committee
DGCA&E	Directorate General of Commercial Audit & Evaluation
DAP	Di Ammonium Phosphate
GFR	General Financial Rules
EFL	Engro Fertilizer Limited
<i>FSC&RD</i>	Federal Seed Certification & Registration Department
NPIW	National Program for Improvement of Water Courses
OFWMS	On Farm Water Management Sindh
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PSE	Public Sector Enterprises
SGP	Sindh Government Press
SLMDC	Sindh Land Management & Development Company
SPPR	Sindh Public Procurement Rules
SPPRA	Sindh Public Procurement Regulatory Authority
SSC	Sindh Seed Corporation (SSC),
SSIC	Sindh Small Industries Corporation

Preface

Articles 169 and 170 of the constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 require the Auditor General of Pakistan to conduct audit of the accounts of government commercial undertakings and of any authority or body established by the Federation or the Province.

This report is based on audit of the accounts of Public Sector Enterprises of Government of Sindh mainly for the year 2012-13. Audit observations pertaining to previous financial year are also included in the report. The Directorate General of Commercial Audit and Evaluation, Karachi conducted audit of these formations during 2012-13 on a test check basis with a view to report significant findings to the stakeholders.

The observations included in the report could not be discussed to date with the Principal Accounting Officers as Departmental Accounts Committee (DAC) meetings were not convened in these cases. The report has been finalized in the light of written responses of the departments, except the observations pertaining to Industries and Commerce Department have been finalized and included in this report in the light of discussion of DAC meeting.

Audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

The Audit Report is submitted to the Governor of Sindh in pursuance of the Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 for causing it to be laid before the Provincial Assembly.

Dated: March 28, 2014

Sd/-

Muhammad Akhtar Buland Rana
Auditor-General of Pakistan

EXECUTIVE SUMMARY

The Directorate General of Commercial Audit & Evaluation (DGCA&E), Karachi carries out audit and evaluation of Public Sector Enterprises (PSEs) established by Government of Sindh, which maintain their accounts on commercial pattern.

Section 15 of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 empowers Auditor General of Pakistan to conduct audit of companies and corporations established in the public sector. For this, DGCA&E has a human resource of 9 officers and staff (worked out on prorata basis) resulting in 2,250 person days. The annual budget of DGCA&E for the year 2013-14 was Rs13.19 million (worked out on prorata basis). The DGCA&E is mandated to conduct regularity audit (financial audit & compliance with authority audit) and performance audit of PSEs under administrative control of various departments of Government of Sindh.

a. Scope of Audit

There are 5 commercial entities of the Government of Sindh under the jurisdiction of DGCA&E, Karachi. These entities operate under administrative control of 3 different Principal Accounting Officers (PAOs). As per Audit Plan 2013-14, the DGCA&E audited the accounts of the 4 commercial entities pertaining to year 2012-13.

Out of total expenditure of the entities for the financial year 2012-13 auditable expenditure under the jurisdiction of the DGCA&E was Rs857.86 million covering 4 entities falling under 3 PAOs of this, the DGCA&E conducted audit of the expenditure of Rs841.64 million on test check basis. The audit of receipts of Rs620.09 million pertaining to these formations was also conducted.

This report contains results of audit and evaluation of financial performance of PSEs for the financial year 2012-13 conducted during the audit year 2013-14. Audit observations pertaining to previous financial year are also included in the report. It was also assessed whether or not the organizations are managed in accordance with sound commercial practices and following canons of financial propriety and government policy directives. Internal controls were reviewed with the objectives of identifying weak areas and recommending improvements.

The analysis/comments on the annual audited accounts of Public Sector Enterprises were required to be included in this report; however, these entities (Annexure-II) failed to submit their annual audited accounts by November 30, 2013, i.e., the prescribed date.

b. Recoveries at the instance/upon pursuance of Audit

There was no recovery reported during 2012 – 13 at the instance of audit.

c. Audit Methodology

Planning and Permanent Files of auditees were maintained and consulted/updated for audit of accounts for the year 2012-13. Audit was carried out on the basis of risk and adequacy of Internal Control System in the auditee organizations, with specific emphasis on high value items and inherent risk areas. Audit checks were applied keeping in view the nature of transactions, current commercial accounting and auditing best practices in Pakistan and relevant financial and operational manuals.

d. Audit Impact

Audit has contributed towards adding value to the control mechanism of organizations where compliance was made on audit recommendation.

e. Comments on Internal Control and Internal Audit department

The organizations covered in the report require strengthening of financial and management controls to address weaknesses more specifically in the areas as under:

- i. Receivables Management in almost all the organizations required immediate attention. The loans to borrowers under different schemes and trade debts were not being collected timely resulting in accumulation thereof with a risk of conversion into bad debts.
- ii. Financial Management needs to be strengthened by establishing a system of maintenance of accounts comprising immediate posting of financial transactions, periodical reporting within a financial year, observance of year-end procedures, timely preparation of financial statements upon close of financial year and timely audit of accounts. The Principal Accounting Officers will be in

a position to control the affairs of their organizations by strengthening the financial management. The non-submission of audited accounts illustrates weakness of internal control.

f. The key audit findings of the report;

- i Irregular purchase of fertilizer and urea amounting to Rs66.41 million in 2 cases.¹
- ii Non-recovery of rent, dues and loans amounting to Rs 120.91 million in 4 cases.²
- iii Irregular award of contract amounting to Rs 3.38 million in one case.³
- iv Non-finalization of accounts by the organization in 2 cases.⁴

g. Recommendations

The Principal Accounting Officers need to take necessary steps to evaluate, institute and strengthen the management, budgeting and accounting controls to:

- i. Ensure observance of rules while making procurements. (e.g. SLMDC, SSC)
- ii. Ensure timely recovery of sundry debts, loans and advances (e.g., SSIC)
- iii. Arrange timely submission of annual audited accounts to audit authorities (Annexure-I) and
- iv. Expedite liquidation of closed enterprises to avoid recurring expenses and deterioration of their assets (Annexure-II).

¹ Paras 1.1.3.2 & 1.1.3.3

² Paras 1.1.3.4, 1.1.3.5, 2.1.3.2 & 2.1.3.3

³ Para 3.1.4.1

⁴ Paras 1.1.3.1 & 2.1.3.1

- v. The Principal Accounting Officers need to initiate necessary steps to evaluate, institute and strengthen the Internal Controls so that detective and preventive measures are taken at the right time. In this regard Internal Audit Departments need to be established/ strengthened which may directly report to the respective Principal Accounting Officers. A copy of the report so generated by the Internal Audit Departments as well as physical verification report needs to be provided to Audit.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs. in million)

S. No.	Description	No.	Budget
1	Total Entities (Ministries /PAO's) in Audit Jurisdiction	3	1,477.95
2	Total formations in Audit jurisdiction	5	1,477.95
3	Total Entities (Ministries /PAO's) Audited	3	1,461.73
4	Total formations Audited	4	1,461.73
5	Audit & Inspection Reports	4	1,461.73
6	Special Audit Reports	-Nil-	-Nil-
7	Performance Audit Reports	-Nil-	-Nil-
8	Other Reports	-Nil-	-Nil-

Table 2: Audit observations regarding Financial Management

(Rs. in million)

S. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	-
2	Weak financial management	97.55
3	Weak internal controls relating to financial management	93.15
4	Others	-
Total		190.70

Table 3: Outcome Statistics

(Rs. in million)

S. No.	Description	Expenditure on acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total last year
1	Outlays Audited	63.24	152.79	620.09	625.61	1,461.73	1,096.80
2	Amount Placed under Audit Observation/ Irregularities	-	3.38	23.36	163.96	190.70	274.31
3	Recoveries Pointed Out at the instance of Audit	- Nil -	- Nil -	- Nil -	- Nil -	- Nil -	- Nil -
4	Recoveries Accepted /Established at the instance of Audit	- Nil -	- Nil -	- Nil -	- Nil -	- Nil -	- Nil -
5	Recoveries Realized at the instance of Audit	- Nil -	- Nil -	- Nil -	- Nil -	- Nil -	- Nil -

Table 4: Irregularities pointed out

(Rs. in million)

S. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	175.47
2	Reported cases of fraud, embezzlement, theft, and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from IPSAS, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	If possible quantify Weaknesses of internal control systems.	15.23
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public moneys	-
6	Non-production of record.	-
7	Others, including cases of accidents, negligence, etc.	-

Chapter- 1
Agriculture Department

1.1 Sindh Seed Corporation, Hyderabad

1.1.1 Introduction

Sindh Seed Corporation (SSC) was established in the year 1976 for the systematic production, procurement, processing and marketing of all kinds of seeds of major crops on the scientific lines. The prime objective of the SSC is to supply high quality certified seed to the growers of Sindh on affordable price thus to enhance overall per acre yield in the Province of Sindh. The role and objectives of the organization are described below:

- i. Procurement of pre-basic and basic seed at SSC Farms.
- ii. Procurement, processing and marketing of certified seeds.
- iii. Provision of technical advices / services to the registered growers.

1.1.2 Compliance of PAC Directives

The PAC has yet to discuss Audit Paras pertaining to SSC from the year 2004-05.

1.1.3 AUDIT PARAS

1.1.3.1 Non-finalization of accounts

Annual audited accounts of the corporation for the year 2012-13 was to be provided to the Directorate General Commercial Audit by December 31, 2013.

Contrary to the above the management of SSC did not provide audited accounts of the Corporation for the year 2012-13 and as well as for the previous years 2005-06 to 2011-12 by the prescribed date.

Audit recommends:

- Investigate the matter and fix the responsibility on person(s) at fault for non-finalization of accounts.
- Efforts be made to finalize and provide the accounts at the earliest.
- Internal controls be strengthened to avoid recurrence

1.1.3.2 Irregular purchase without procurement committee – Rs 50.18 million

Sindh Public Procurement Rules-(7) of 2010 states that the procuring agency shall, with approval of its Head of the Department, constitute as many procuring committees, as it deems fit, each comprising odd number of persons and headed by a gazetted officer not below the rank BS-18, or if not available, the officer of the highest grade, and shall ensure that at least one third of the members of a procurement committee are from the agencies or departments other than the procuring agency.

During audit of accounts of Sindh Seed Corporation (SSC), Hyderabad, for the year 2012-13, it was observed that the management purchased fertilizers, urea and other items amounting to Rs. 50.18 million without approval of procurement committees in violation of above rule.

The matter was reported to the management on September 10, 2013. The management in its reply stated that procurement was made from registered growers after certification of FSC&RD Department, Government of Pakistan. DAC's meeting was not convened, despite reminders.

Audit recommends:

- Fix responsibility on the person(s) at fault.
- Internal controls be strengthened to avoid recurrence.

1.1.3.3 Irregular purchase of fertilizer -Rs 16.23 million

Sindh Public Procurement Rules-15(1) of 2010 states that open competitive bidding shall be the principal method of procurement.

During audit of accounts of Sindh Seed Corporation (SSC), Hyderabad, for the year 2012-13, it was observed that an amount of Rs. 16.23 million was paid to M/s. Engro Fertilizers Limited (EFL), Karachi, for purchase of fertilizers i.e. DAP & Urea, without calling open tender. Thus purchase was not made at most competitive and economical rates.

The matter was reported to the management on September 10, 2013. In reply the management stated that SSC has already secured the dealership of EFL so no

apprehension of higher rates, thus rules were not followed. The reply was not tenable as rule was violated. DAC's meeting was not convened, despite reminders.

Audit recommends:

- Fix responsibility on the person(s) at fault.
- Internal controls be strengthened to avoid recurrence.

1.1.3.4 Non-recovery of rent – Rs 13.63 million

Rule-38 of GFR states that it is primary responsibility of the departmental authorities to see that all revenues or other debts due to government, which have to be brought to account are correctly and promptly assessed, realized and credited to the public account.

During audit of accounts of Sindh Seed Corporation (SSC), Hyderabad, for the year 2012-13, it was observed that the space of SSC building was occupied by the two organizations of Government of Sindh i.e. On Farm Water Management Sindh (OFWMS) and National Program for Improvement of Water Courses (NPIW) w.e.f July 01, 2007, but the rent of Rs 7.35 million and Rs 6.28 million respectively was not recovered.

The matter was reported to the management on September 10, 2013. The management in its reply stated that the matter was brought to the notice of the Secretary Agriculture and SSC Management Board, but no response was received. The reply was not tenable as amount was not recovered. DAC's meeting was not convened, despite reminders.

Audit recommends to recover the amount, besides fixing of responsibility on the person(s) not safeguarding departmental interests.

1.1.3.5 Loss non-recovery from unauthorized occupants – Rs 1.60 million

Rule-38 of GFR states that it is primary responsibility of the departmental authorities to see that all revenues or other debts due to government, which have to be

brought to account are correctly and promptly assessed, realized and credited to the public account.

During audit of accounts of Sindh Seed Corporation (SSC), Hyderabad, for the year 2012-13, it was observed that 22 bungalows were allotted to unauthorized employees of other departments, but neither the rent was recovered nor the bungalows got vacated.

The matter was reported to the management on September 10, 2013. The management in its reply stated that the matter was taken up with the Home Department, Government of Sindh. The reply was not tenable as allotment was unauthorized and rent was not recovered. DAC's meeting was not convened, despite reminders.

Audit recommends:

- Recover the amount and get property vacated.
- Investigate the matter with view to fix responsibility on the person(s) involved in unauthorized allocation.
- Internal controls be strengthened to avoid recurrence.

Chapter- 2
Industries and Commerce Department

2.1 Sindh Small Industries Corporation

2.1.1 Introduction

Sindh Small Industries Corporation (SSIC), Karachi was established under Small Industries and Handicrafts Development Corporation Act, 1972. Its main functions are as under:

1. The Corporation shall take such measures as it thinks fit to provide assistance in the establishment and development of cottage, small and other industries.
2. The Corporation shall also be responsible for:
 - i. preparing and submitting schemes to Government for the development of handicrafts, cottage, small and other industries, such schemes may include schemes for research and mechanization in respect of cottage and small industries; and
 - ii. Sponsoring the industries to be set up in the private sector in Sindh.

2.1.2 Compliance of PAC Directives

The PAC has yet to discuss Audit Paras pertaining to SSIC from the year 2004-05.

2.1.3 AUDIT PARAS

2.1.3.1 Non-finalization of accounts

Annual audited accounts of the corporation for the year 2012-13 was to be provided to the Directorate General Commercial Audit by December 31, 2013.

Contrary to the above the management of SSIC did not provide audited accounts for the year 2012-13 and as well as for the previous years 1987-88 to 2011-12 by the prescribed date.

Audit recommends:

- Investigate the matter and fix the responsibility on person(s) at fault for non-finalization of accounts.
- Efforts be made to finalize and provide the accounts at the earliest.
- Internal controls be strengthened to avoid recurrence

2.1.3.2 Non-recovery from allottees - Rs 97.55 million

Rule-38 of GFR states that it is primary responsibility of the departmental authorities to see that all revenues or other debts due to government, which have to be brought to account are correctly and promptly assessed, realized and credited to the public account.

During audit of accounts of Sindh Small Industries Corporation (SSIC) for the year 2012-13 it was observed that an amount of Rs 125.40 million was paid to its four regions for establishment of industries, cottages and parks. But the amount could not be recovered till finalization of this report.

The matter was reported to the management on August 26, 2013. The management in its reply stated that amount of Rs 22.59 million and Rs 5.27 million was recovered from the allottees of SIEW and Industrial Park respectively and efforts were being made for recovery of remaining balance of Rs 97.55 million. The reply was not tenable as documentary evidence was not produced to audit. DAC's meeting was not convened, despite reminders.

Audit recommends to recover the amount from the allottees besides fixing of responsibility on the person(s) at fault.

2.1.3.3 Non-recovery of loan from the defaulters - Rs 8.13 million

Section-23 (4) (a) of Sindh Small Industries and Handicraft Development Corporation Act, 1972 states that notwithstanding anything in any agreement or in any law to the contrary. The Corporation shall have the option to recover the amount due

from a borrower either from him or from his surety and a certificate issue under sub-section (1) shall also be executable against the surety as if he himself were the borrower.

During audit of accounts of Sindh Small Industries Corporation (SSIC) for the year 2012-13 it was observed that the management launched Supervisory Credit Scheme in 1988-89 and disbursed loans of Rs.16.73 million to 46 parties for ten years @ mark up of 7% with a grace period of one year. But an amount of Rs 8.13 million could not be recovered from 15 defaulted parties due to laxity of the management.

The matter was reported to the management on August 26, 2013. The DAC in its meeting held on January 31, 2014 was informed that amount of Rs 2.74 million was recovered. The DAC directed the management to get the recovered amount verified from audit and recovery cases of remaining amount be pursued through court of law.

Audit recommends for implementation of DAC directives.

Chapter- 3
SPECIAL INITIATIVE DEPARTMENT

3.1 Sindh Land Management & Development Company

3.1.1 Introduction

Sindh Land Management & Development Company (SLMDC) has been incorporated in Pakistan on June 24, 2010 as a public limited company by shares under the Companies Ordinance, 1984 and is domiciled in the province of Sindh. The company is mainly engaged in the business of land management and development in line with the government policy in the province and for making available land for the purpose of designing cities, towns, townships, new residential, commercial, industrial, recreational, and other such projects. The registered office of the company is situated in Karachi.

3.1.2 Comments on Audited Accounts

3.1.2.1 The working results of the Company for the year 2012-13 as compared with the previous year are as under:

(Rs. in million)

	2012-13	% Inc/(Dec)	2011-12
General and Administrative expenses	(19.608)	(28.94)	(27.595)
Finance Cost	0.003	(25.00)	0.004
Other Income	8.115	6.98	7.585
Profit/(loss) before taxation	(11.496)	(42.56)	(20.014)
Taxation	-	-	-
Profit/(loss) after taxation	(11.492)	(42.55)	(20.005)
Accumulated losses carried forward	(46.213)	33.11	(34.717)

(Source: Annual Audited Accounts)

3.1.2.2 The company has not yet commenced its business because as per section-146.1(a) of Companies Ordinance which states that a company shall not commence its business or exercise any borrowing powers unless shares held subject to the payment of whole amount thereof in cash have been allotted to an amount not less in the whole than the minimum subscription.

3.1.2.3 The certificate of Commencement of Business was not issued to the company by SECP due to the portion of un-subscribed share capital. Resultantly, statutory meeting

had also not commenced. This leads to the matter of going concern under Section 305(b) of Companies Ordinance, 1984 as also emphasized by external auditors in their report to subject year's accounts. The company received an amount of Rs. 100 million (out of Rs. 200 million required) from Sindh Government in May, 2013 to meet the requirement of minimum subscription (i.e. Rs 300 million) which is required for the issuance of shares and to apply for the Certificate of Commencement of Business. The remaining Rs. 100 million is still outstanding to complete the statutory requirements as per Companies Ordinance, 1984.

3.1.2.4 Accumulated losses carried forward of the company increased by Rs 11.496 million (i.e. 33.11%) in comparison of the previous year. This increase was mainly due to no revenue earned by the company for the year 2013.

3.1.3 Compliance of PAC Directives

The PAC has yet to discuss Audit Paras pertaining to SLMDC from the year 2011-12.

3.1.4 AUDIT PARA

3.1.4.1 Irregular award of contract - Rs 3.38 million

Sindh Public Procurement Rule-13(1) of 2010 states that specifications shall be generic and shall not include references to brand names, model numbers and catalogue numbers or similar classifications. However, if the procuring agency is convinced that the use of a reference to a brand name or a catalogue number is essential to complete an otherwise incomplete specification, such use or reference shall be qualified with the words "or equivalent". Further Rule-52, provides that there shall be no negotiation with the bidder having submitted the lowest evaluated bid or with any other bidder.

During audit of accounts of Sindh Land Management & Development Company (SLMDC) for the year 2012-13 it was observed that the management awarded a contract of Networking Equipment, Installation and Commissioning to M/s Global Tech in December 2011 valuing Rs 3.38 million. The advertisement was made with brand names and price was also negotiated with the bidder in violation of above rules.

The matter was reported to the management on November 26, 2012. The management in its reply December 10, 2013 stated that the words “or equivalent” in the advertisement with reference to brand name / catalogue number were not mentioned due to typographical error and the rates were negotiated due to budget constraints. The reply was not tenable because rules were violated. DAC’s meeting was not convened, despite reminders.

Audit recommends fixing of responsibility on the person(s) for irregular award of contract.

ANNEXURES

Annexure-I**MFDAC Paras**

The Directorate General of Commercial Audit, and Evaluation, Karachi on behalf of the Auditor-General of Pakistan, conducted the audit of organizations of Government of Sindh which maintain their accounts on commercial pattern.

As a result of audit conducted during 2013-14, various types of financial irregularities and losses of public money, etc., were detected and reported to the Departments and organizations concerned. The important irregularities/ losses and malpractices pertaining to various organizations have been printed in this report, while irregularities/losses not considered worth reporting to the PAC as listed below were left for Departmental Accounts Committees. The same will be discussed with the respective Secretaries to the Departments by the Director General, Commercial Audit and Evaluation, Karachi.

S. No.	Title of Para	Rs in million	Remarks
Agriculture Department			
Sindh Seed Corporation			
1	Loss of Rs 1.277 million open auction of wheat seed	1.277	Violation of rule

Non-submission of Audited Accounts

Annual audited accounts of Public Sector Enterprises for the year 2012-13 were required to be submitted to the Directorate General of Commercial Audit and Evaluation, Karachi by November 30, 2013. Despite requests, the organizations (listed below) failed to submit their annual audited accounts for the year(s) indicated against each by the prescribed date. While non-submission of audited accounts needs to be explained, efforts should be made for immediate finalization and submission thereof:

Agriculture Department

- | | |
|--|--|
| 1. Sindh Agricultural Supplies Organization, Karachi | 2002-03 to 2012-13 (under process of winding up since 2001-02) |
| 2. Sindh Seed Corporation, Hyderabad | 2005-06 to 2012-13 |

Industries Department

- | | |
|--|---|
| 3. Sindh Government Press, Khairpur | Commercialized w.e.f. July 01, 1984 but accounts for the years 1984-85 to 2012-13 were either not compiled on commercial pattern or not submitted to Audit for certification. |
| 4. Sindh Government Press, Karachi | Commercialized w.e.f. July 01, 1984 but accounts for the years 1984-85 to 2012-13 were either not compiled on commercial pattern or not submitted to Audit for certification. |
| 5. Sindh Small Industries Corporation, Karachi | 1987-88 to 2012-13 |

6 Sindh Sugar Corporation, Hyderabad 1998-99 to 2012-13 (under liquidation since 1998-99)

Organizations under liquidation

The following organizations/units closed their operational activities since the year mentioned against each. The decision about their privatization/liquidation had already been taken but the implementation of the same was awaited.

Agriculture Department

- | | |
|---|--|
| 1. Sindh Agricultural Supplies
Organization, Karachi | Under process of winding up
since 2001-02 |
|---|--|

Industries Department

- | | |
|---------------------------------------|------------------------------------|
| 2. Sindh Sugar Corporation, Hyderabad | Under liquidation
since 1998-99 |
|---------------------------------------|------------------------------------|