



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

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

DAC	Departmental Accounts Committee
DAP	Di Ammonium Phosphate
DGCA&E	Directorate General of Commercial Audit & Evaluation
GFR	General Financial Rules
GoP	Government of Pakistan
HAD	Hyderabad Development Authority
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PSE	Public Sector Enterprises
SECP	Securities & Exchange Commission of Pakistan
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
SSIC	Sindh Small Industries Corporation
SESSI	Sindh Employees' Social Security Institution
W&SD	Works & Services Department

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 for the year 2015-16. The Directorate General of Commercial Audit and Evaluation, Karachi conducted audit of these formations during July 01, 2016 to November 15, 2016 on a test check basis, with a view to report significant findings to the stakeholders. The main body of the report includes only systemic issues and audit findings carrying value of Rs 1 million or more. Relatively less significant issues are listed in the **Annexure-1** shall be pursued with Principal Accounting Officers (PAOs) at the Departmental Accounts Committee (DAC) level and in all cases where the PAOs do not indicate appropriate action, the audit observations will be brought to the notice of Public Accounts Committee through the next year's Audit Report.

The observations have been finalized in the light of written replies of the Departments as DAC meetings could not be convened despite repeated requests expect Agriculture Department and Special Initiative Department. 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:

(Rana Assad Amin)
Auditor-General of Pakistan

EXECUTIVE SUMMARY

The Directorate General of Commercial Audit & Evaluation (DGCA&E), South, 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, DG (CA&E) South, Karachi has a human resource of 08 officers and staff (worked out on prorata basis) resulting in 2,000 mandays. The annual budget of DG (CA&E) South, Karachi for the year 2016-17 was Rs 10.850 million (worked out on prorata basis). The DG (CA&E) South, Karachi 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 6 commercial entities of the Government of Sindh under the jurisdiction of DG (CA&E), Karachi. These entities operate under the administrative control of 04 different Principal Accounting Officers. As per Audit Plan 2016-17, the DG (CA&E) audited the accounts of the 06 commercial entities pertaining to year 2015-16.

Out of total expenditure of the entities for the financial year 2015-16 auditable expenditure under the jurisdiction of the DG (CA&E) was Rs 869.188 million covering 06 entities falling under 04 PAOs, the DG (CA&E) conducted audit of the expenditure of Rs 566.035 million on test check basis. The audit of receipts of Rs 303.153 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 2015-16 conducted during the audit year 2016-17. 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-2**) failed to submit their annual audited accounts by November 30, 2016, i.e., the prescribed date.

b. Recoveries at the instance of Audit

There was no recovery reported during 2015–16 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 2015-16. 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 recommendations. Audit has also played pivotal role in implementation of PPRA rules for transparency in procurement at the most competitive and economical rates. Audit has suggested many recommendations to the management for implementation of effective financial control system to avoid undue wasteful expenditure resulting into losses.

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 Case of misuse of public resources in 04 cases Rs 156.938 million¹
- ii Non-recovery of dues in 2 cases amounting to Rs 8.644 million.²
- iii Irregular appointments in 07 cases - Rs 42.142 million.³
- iv Non-realization of revenue in one case amounting to Rs 10.400 million.⁴
- v Missing / shortage of stock in 02 cases - Rs 62.389 million.⁵
- vi Non-protection of assets/ excess payment /Irregular advance /overtime/honorarium in 07 cases - Rs 205.907 million.⁶
- vii Irregular investment in one case - Rs 600.00 million.⁷
- viii Non-utilization of plant/land or low production in 3 cases – Rs22.33 million.⁸

¹Paras- 1.1.4.3, 3.1.4.1, 3.1.4.2 & 3.1.4.3

²Paras-1.1.4.6 & 2.1.4.2

³Paras- 1.1.4.5, 1.1.4.9, 2.2.4.4, 3.1.4.9, 3.1.4.10, 3.1.4.11 & 4.1.4.2

⁴Paras- 2.1.4.4

⁵Paras- 1.1.4.2 & 1.1.4.4

⁶Paras- 1.1.4.7, 1.1.4.11, 1.1.4.13, 2.1.4.3, 2.2.4.3, 3.1.4.6 & 4.1.4.1

⁷Paras- 1.1.4.7,

⁸Paras- 1.1.4.10, 1.1.4.13 & 2.1.4.5

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 and incurring expenditure. (e.g., SSC, SGP)
- ii. Ensure timely recovery of outstanding dues, sundry debtors and loans. (e.g., SGP, SSC)
- iii. Arrange timely submission of annual audited accounts to audit authorities. **(Annexure-2)**
- iv. Expedite liquidation of closed enterprises to avoid recurring expenses and deterioration of their assets. **(Annexure-3)**
- iv. 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

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs. in million)

Sr. No.	Description	No.	Budget
1	Total Entities (Departments/PAO's) in Audit Jurisdiction	4	869.188
2	Total formations in Audit jurisdiction	6	869.188
3	Total Entities (Departments/PAO's) Audited	4	869.188
4	Total formations Audited	6	869.188
5	Audit & Inspection Reports	6	869.188
6	Special Audit Reports	Nil	-
7	Performance Audit Reports	Nil	-
8	Other Reports	Nil	-

Table 2: Audit observations regarding Financial Management

(Rs. in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	161.600
2	Weak financial management	21.806
3	Weak internal controls relating to financial management	254.414
4	Others	201.110
Total		638.930

Table 3: Outcome Statistics

(Rs. in million)

Sr. No .	Description	Expenditure on acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total last year
1	Outlays Audited	4.141	1.750	303.153	560.144	869.188	1,538.250
2	Amount Placed under Audit Observation / Irregularities	161.600	Nil	21.806	455.524	638.930	1,588.984
3	Recoveries Pointed Out at the instance of Audit	Nil	Nil	Nil	261.57	261.57	56.346
4	Recoveries Accepted /Established at the instance of Audit	Nil	Nil	Nil	261.57	261.57	56.346
5	Recoveries Realized at the instance of Audit	Nil	Nil	Nil	Nil	Nil	Nil

Table 4: Irregularities pointed out

(Rs. in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	267.129
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.	160.932
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public moneys	208.089
6	Non-production of record.	-
7	Others, including cases of accidents, negligence etc.	2.78

Table 5: Cost - Benefit

(Rs in million)

Sr. No.	Description	2016-17	2015-16	2014-15
1	Outlays Audited	869.188	1,538.25	1,213.17
2	Expenditure on Audit	10.850	9.26	8.19
3	Recoveries realized at the instance of Audit	Nil	Nil	Nil
	Cost – Benefit Ratio	-	-	-

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 in order 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 Comments on Audited Accounts

1.1.2.1 The organization has failed to submit annual audited accounts for the years 2011-12 to 2015-16 (Annexure-2)

1.1.3 Compliance of PAC Directives

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

1.1.4 Audit Paras

1.1.4.1 Non-finalization of accounts

Annual audited accounts of the Corporation for the year 2015-16 were to be provided to the Directorate General Commercial Audit by November 30, 2016.

Contrary to the above the management of SSC did not provide audited accounts of the Corporation for the year 2015-16 and as well as for the previous years 2011-12 to 2014-15 by the prescribed date.

Audit recommends:

- Fixing of responsibility on person(s) at fault.
- Efforts be made to finalize and provide the accounts at the earliest.
- Internal controls be strengthened to avoid recurrence.

1.1.4.2 Loss due to shortage of stock - Rs 5.994 million

According to the Clause-22.1.10 of Sindh Seed Corporation Act, 1976 willful tampering, theft or destruction of any records, documents and any property of the Corporation or its associated corporations shall be deemed to constitute misconduct or breach of discipline.

During audit of Sindh Seed Corporation (SSC) Hyderabad for the year 2015-16, it was observed that the Corporation auctioned total quantity of 58,959 mds stock through open tender in October 2015. Out of that, bidder could lift a quantity of 52,076.08 mds leaving a balance of 5,885 mds valuing Rs.5.994 million which was found short in stores. The detail is shown in **Annexure-4**

Audit is of the view that SSC sustained loss of Rs 5.994 million due to negligence of the management.

The matter was reported to the management in August 2016. DAC meeting was held on February 01, 2017. The management informed the DAC that shortages occurred due to drying factor and attack of insects. The DAC directed the management to get its position verified from the audit. However, no progress was made till finalization of this report.

Audit recommends implementation of DAC directives.

1.1.4.3 Loss due to theft of Soil - Rs 2.25 million

According to the Clause-22.1.10 of Sindh Seed Corporation Act, 1976 willful tampering, theft or destruction of any records, documents and any property of the Corporation or its associated corporations shall be deemed to constitute misconduct or breach of discipline.

During audit of Sindh Seed Corporation (SSC), Hyderabad for the year 2015-16, it was observed that a Farm Manager sold soil amounting to Rs 2.25 million from five acres land without permission of the MD and the Board.

Audit is of the view that the removal of fertile soil affects the fertility of the Farm and the amount so earned was not deposited in the accounts SSC.

The matter was reported to the management in August 2016. DAC meeting was held on February 01, 2017. The management informed the DAC that the departmental inquiry was conducted and that report was not satisfactory. The DAC directed the management to approach the Chief Secretary, for constituting a high-level inquiry. However, no progress was made till finalization of this report.

Audit recommends implementation of DAC directives.

1.1.4.4 Loss due to shortage of Seed at Sakrand Plant - Rs 56.395 million

According to the Clause-22.1.10 of Sindh Seed Corporation Act, 1976 willful tampering, theft or destruction of any records, documents and any property of the Corporation or its associated corporations shall be deemed to constitute misconduct or breach of discipline.

During audit of Sindh Seed Corporation (SSC), Hyderabad for the year 2015-16, it was observed that total quantity of 41,176 mds of seeds were produced in eight (08) farms, but only a quantity of 17,178 mds reached at Sakrand Seed Plant. Thus, quantity of 23,998 mds valuing Rs 56.395 million was reported short. The detail is shown in **Annexure-5**.

Audit is of the view that the shortage of 23,998 mds of wheat occurred as a result SSC sustained loss of Rs 56.395 million which shows negligence and weak internal control of the management.

The matter was reported to the management in August 2016. Management in its reply dated November 2016 tried to justify the quantity but no documentary evidence was produced in support of reply.

DAC meeting could not be held despite request vide letter No. 290/CS-I/09/DAC/Agri/Sindh/2016-17 dated December 30, 2016 and subsequent reminder No. 356/CS-I/09/DAC/Agri/Sindh/2016-17 dated January 20, 2017 till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault besides, recovery of the shortage.

1.1.4.5 Irregular appointment during ban period – Rs 7.08 million

According to the Finance Department Government of Sindh letter No.FD(Exp:IX)/ 767/91(B)Prov. dated April 23, 1996 no appointment of work charged establishment/contingent paid staff be made without prior approval of the Finance Department. Furthermore as per prevailing rules of Govt. of Sindh, appointment on the post of BPS-16 & above should be filled, through Sindh Public Service Commission.

During audit of Sindh Seed Corporation (SSC), Hyderabad for the year 2015-16, it was observed that the management appointed 68 employees on daily wages during ban period and an amount of Rs 7.08 million was paid on account of salary.

Audit is of the view that the appointments during the ban period were irregular.

The matter was reported to the management in August 2016. DAC meeting was held on February 01, 2017. The management informed the DAC that labour was hired due to workload. The DAC did not agree with the contention of the management and directed to conduct inquiry. However, no progress was made till finalization of this report.

Audit recommends implementation of DAC directives.

1.1.4.6 Non-recovery/adjustment of advance – Rs 2.78 million

According to Section-20 of the Sindh Seed Corporation (SSC) Act, 1976 all sums due to the Corporation from any person shall be recoverable as arrears of land revenue.

During audit of SSC, Hyderabad for the year 2015-16 it was observed that management did not recover advance amounting to Rs 2.78 million from an ex- farm manager.

Audit is of view that the management extended undue favour by paying the retirement benefits to the officer without adjustment of advance.

The matter was reported to the management in August 2016. DAC meeting was held on February 01, 2017. The management informed the DAC that the adjustment of advance is in process. The DAC did not agree with the contention of the management and directed to conduct inquiry. However, no progress was made till finalization of this report.

Audit recommends implementation of DAC directives.

1.1.4.7 Irregular advance payment - Rs 1.45 million

According to the Section-22.2.12 of the Sindh Seed Corporation Act, 1976 borrowing money from or any way placing himself under a pecuniary obligation to any employee of the corporation or any person or firm having or to have dealing with the corporation except Bank in the normal course of its business shall be deemed to constitute misconduct or breach of discipline.

During audit of Sindh Seed Corporation (SSC), Hyderabad for the year 2015-16, it was observed that the management did not adjust advances amounting to Rs 1.45 million to its two employees. These advances were paid to the Director (PP&M) and the Farm Manager amounting to Rs1.05 million and Rs 0.40 million respectively for land development and other expenditure.

Audit is of the view that the non-adjustment of advances indicates laxity on the part of the management.

The matter was reported to the management in August 2016. DAC meeting was held on February 01, 2017. DAC endorsed the observation of the audit and directed the management to fix responsibility. However, no progress was made till finalization of this report.

Audit recommends implementation of DAC directives.

1.1.4.8 Non-recovery of house rent allowance - Rs 1.933 million

Government of Sindh vide its letter No.SO(A-IV)17(3)99(125)/SSC, dated June 15, 2015 directed to the Managing

Director Sindh Seed Corporation (SSC) to deduct 45% as House Rent and 5% maintenance charges from the allottees as per Government the policy/instructions.

During audit of SSC, Hyderabad for the year 2015-16, it was observed that the amount of House Rent of Rs 1.933 million was not recovered from those employees who were availing the accommodation facility of the Corporation. The detail is shown in **Annexure-6.**

Audit is of the view that the dual benefits were extended to the employees.

The matter was reported to the management in August 2016. DAC meeting was held on February 01, 2017. DAC endorsed the observation of the audit and directed the management to recover the amount. However, no progress was made till finalization of this report.

Audit recommends implementation of DAC directives.

1.1.4.9 Irregular appointment of Assistant Director – Rs 1.097 million

According to the Finance Department Government of Sindh letter No. FD(Exp:IX)/ 767/91(B)Prov. dated April 23, 1996 no appointment of work charged establishment/contingent paid staff be made without prior approval of the Finance Department. Furthermore as per prevailing rules of Govt. of Sindh, appointment on the post of BPS-16 & above should be filled, through Sindh Public Service Commission.

During audit of Sindh Seed Corporation (SSC), Hyderabad, for the financial year 2015-16 it was observed that the management appointed an Assistant Director (BS-17) as contingent paid staff in 2014 in violation of the above rules. The management paid an amount of Rs 1.097 million on account of pay and allowances for the period January 01, 2014 to September 30, 2016. The detail is shown in Annexure-7.

Audit is of the view that the appointment of the officer in violation of the Finance Department Government of Sindh was irregular.

The matter was reported to the management in August 2016. DAC meeting was held on February 01, 2017. DAC took serious notice of the issue and directed the management to conduct inquiry through additional Secretary to fix responsibility. However, no progress was made till finalization of this report.

Audit recommends implementation of DAC directives.

1.1.4.10 Loss of income due to non-utilization of Cotton Seeds in Crop Periods - Rs 9.461 million

Rule-10 of GFR provides that every public Officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would do in respect of expenditure of his own money.

During audit of Sindh Seed Corporation (SSC), Hyderabad for the year 2015-16 it was observed that the Corporation sold a quantity of 4,333.75 per mds stocks of Cotton Seed @ Rs 1,217 per mds against the market rates of Rs 3,400 per mds on April 04, 2016 causing loss of Rs 9.461 million to SSC. (Market price Rs 3,400 – Auction rate Rs 1,217 = 2,183 X 4,333.75)

Audit is of the view that the sale of seeds at lower rates was irregular as the seed was not utilized in SSC farms on time. Had the seeds been utilized or sold in open market on time the loss of income could have been avoided.

The matter was reported to the management in August 2016. DAC meeting was held on February 01, 2017. The DAC directed the management to conduct inquiry to fix responsibility. However, no progress was made till finalization of this report.

Audit recommends implementation of DAC directives.

1.1.4.11 Excess payment of house rent allowance - Rs 8.15 million

As per Finance Department, Government of Sindh Notification dated July 24, 2015 all the special pays/special allowances or the allowances admissible as percentage of pay to Sindh Government employees irrespective of his/her posting in Ministry/Department office etc. including civil employees in BPS-1 to 22 of Judiciary shall stand frozen at the level of its admissibility as on June 30, 2015.

During audit of Sindh Seed Corporation (SSC), Hyderabad for the year 2015-16, it was observed that the management paid House Rent Allowance @ 45% of running basic pay instead of initial basic pay that was frozen on June 30, 2015 by the Finance Department. Thus, an excess amount of Rs 8.15 million was paid. The detail is shown in **Annexure-8**.

Audit is of the view that undue favour was extended to the employees which reflects weak internal controls in the organization.

The matter was reported to the management in August 2016. DAC meeting was held on February 01, 2017. The management informed the DAC that this rate of house rent allowance was allowed by the Board of Directors of SSC. The DAC directed the management to refer the matter to the Finance Department and Law Department in order to ascertain competency of the Board to increase the rate of the house rent allowance. However, no progress was made till finalization of this report.

Audit recommends implementation of DAC directives.

1.1.4.12 Irregular payment of utility allowance and leave encashment - Rs 0.727 million

According to Finance Department, Government of Sindh Notification No. FD/(SR-III)/5-145/2012 dated February 26, 2015 the benefit of utility allowance is extended to all regular employees of Secretariat, who are posted by Services, General Administration & Coordination Department in Chief Minister's Inspection, Inquiries, & Implementation Team. Further, Civil Servants Leave Rules 1986 "Encasement of earned leave shall be paid at the time of retirement

after undertakings that he will perform the duty during the period of Leave Preparatory to Retirement (LPR).

During audit of Sindh Seed Corporation (SSC), Hyderabad for the year 2015-16, it was observed that the management paid an amount of Rs 0.480 million as utility allowance and Rs 0.247 million on account of leave encashment to the Managing Director in violation of above rules.

Audit is of the view that the undue favour was extended to the Managing Director.

The matter was reported to the management in August 2016. DAC meeting was held on February 01, 2017. The DAC directed the management to recover the amount of leave encashment and seek admissibility of utility allowance to MD from the Finance Department. However, no progress was made till finalization of this report.

Audit recommends implementation of DAC directives.

1.1.4.13 Non-adjustment of advances – Rs 10.420 million

According to the Section-20 of Sindh Seed Corporation Act, 1976 all sums due to the Corporation from any person shall be recoverable as arrears of land revenue.

During audit of Sindh Seed Corporation (SSC), Hyderabad for the year 2015-16, it was observed that the management did not adjust the advances given to the three suppliers for the purchase of bags for wheat and urea fertilizer amounting to Rs 10.420 million. The detail is shown in **Annexure-9**.

Audit is of the view that management failed to adjust the advances, which shows poor financial management.

The matter was reported to the management in August 2016. DAC meeting was held on February 01, 2017. The management informed the DAC that the adjustments of these advances have already been made. The DAC directed the management to get these adjustments verified from the audit. However, no progress was made till finalization of this report.

Audit recommends implementation of DAC directives.

1.1.4.14 Non-adjustment of advance - Rs 3.172 million

Rule-10 (i) of GFR provides that every public Officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would do in respect of expenditure of his own money.

During audit of Sindh Seed Corporation (SSC), Hyderabad for the year 2015-16, it was observed that the management did not adjust an amount of Rs 3.172 million paid as an advance to Farm Manager, Setharja for the purchase of cotton from farmers.

The matter was reported to the management in August 2016. DAC meeting was held on February 01, 2017. The management informed the DAC that disciplinary proceedings have been initiated against concerned officers. The DAC directed the management to finalize the proceedings at the earliest under intimation to audit. However, no progress was made till finalization of this report.

Audit recommends implementation of DAC directives.

Chapter- 2

Industries and Commerce Department

2.1 Sindh Government Press, Karachi and Khairpur

2.1.1 Introduction

As a result of disintegration of One Unit, the West Pakistan, Government Press, Karachi was renamed as Sindh Government Press, (SGP) Karachi w.e.f. July 01, 1970 under Controller, Printing and Stationery Department, Government of Sindh. Main functions of the Press are as under:

- Printing of all kinds of jobs for all departments / offices of the Government of Sindh.
- Supply of all types of stationery articles to all departments / offices of the Government of Sindh.

2.1.2 Comments on the Audited Accounts

2.1.2.1 The organizations have failed to submit annual audited accounts since 1984-85 and onwards (**Annexure-2**)

2.1.3 Compliance of PAC Directives

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

2.1.4 Audit Paras

2.1.4.1 Non-finalization of accounts

Annual audited accounts of the Press for the year 2015-16 were not finalized till November 30, 2016.

In addition to the above, the management failed to provide audited accounts of the Press since 1984-85 as the same were not finalized in violation of rules.

Audit recommends:

- Fixing of responsibility on person(s) at fault.
- Efforts be made to finalize and provide the accounts at the earliest.
- Internal controls be strengthened to avoid recurrence

2.1.4.2 Non-recovery of dues – Rs 5.866 million

As per rule-28 of GFR, no amount due to Government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the order of the competent authority for the adjustment must be sought.

During audit of Sindh Government Press (SGP) Karachi for the year 2015-16, it was observed that an amount of Rs 5.866 million was not recovered from five departments on account of printing charges as on June 30, 2016. The detail is as under:

Sr. No.	Name of department	Amount Outstanding (Rs)
1	Provincial Assembly of Sindh	3,292,715
2	Chief Minister House	1,434,180
3	Governor House/Secretariat	320,439
4	Finance Department	677,616
5	S&GA Department	141,576
Total		5,866,526

Audit is of the view that non-recovery of printing charges from the above departments shows slackness on the part of the management and poor financial management.

The matter was reported to the management in August 2015. DAC meeting could not be held despite request vide letter No. 291/CS-I/10/DAC/Ind & Commerce/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No. 355/CS-I/10/DAC/Ind & Commerce/Sindh 2016-17 dated January 20, 2017 till finalization of this report.

Audit recommends that hectic efforts be made for recovery of the amount.

2.1.4.3 Irregular Payment of overtime to Staff - Rs 1.999 million

As per the Finance Department, Govt. of Sindh OM No F-4(1) R-5/2010 dated August 09, 2012 overtime allowance will be paid to the drivers and dispatch riders if verified by officer in-charge.

During audit of Printing & Stationery Department (P&SD) Government of Sindh, for the year 2015-16, it was observed that an amount of Rs 1.999 million was paid to the staff who were not entitled to overtime in violation of above rule.

Audit is of the view that payment of overtime to the officials without their entitlement was clear violation of rules.

The matter was reported to the management in August 2016. DAC meeting could not be held despite request vide letter No. 291/CS-I/10/DAC/Ind & Commerce/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No. 355/CS-I/10/DAC/Ind & Commerce/Sindh 2016-17 dated January 20, 2017 till finalization of this report.

Audit recommends fixing of responsibility on person (s) at fault besides, recovery of the amount.

2.1.4.4 Loss of revenue due to short supply of stationery - Rs 10.401 million

As per Rule 23 of GFR, every government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part.

During audit of Sindh Government Press (SGP) Khairpur, for the year 2015-16, it was observed that various Govt. Departments deposited an amount of Rs 26.275 million for the supply of stationery & printing material. Against which, the Press supplied stationery & printing material of Rs 15.875 million despite, having sufficient stocks. Thus, the revenue of Rs 10.401 million could not be earned due to inefficiency of the management. The detail is as under:

(Rs in million)

Item	Available Stock During the year	Stocks issued	Amount deposited	Short supply
Stationary Material	7.655	7.581	15.906	8.325
Printing Material	15.899	8.294	10.369	2.076
Total	23.554	15.875	26.275	10.401

Audit is of the view that the revenue amounting to Rs10.401 million was lost despite having full capacity of human resource and the latest machinery. Non-achievement of work assignment shows sheer negligence and mismanagement.

The matter was reported to the management in August 2016. DAC meeting could not be held despite request vide letter No. 291/CS-I/10/DAC/Ind & Commerce/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No. 355/CS-I/10/DAC/Ind & Commerce/Sindh 2016-17 dated January 20, 2017 till finalization of this report.

Audit recommends fixing of responsibility on person (s) at fault besides.

2.2 Sindh Small Industries Corporation

2.2.1 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.

2.2.2 Comments on the Audited Accounts

The organizations have failed to submit annual audited accounts since 1987-88 and onwards (**Annexure-2**)

2.2.3 Compliance of PAC Directives

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

2.2.4 Audit Paras

2.2.4.1 Non-finalization of accounts

Annual audited accounts of the Press for the year 2015-16, were not finalized till November 30, 2016.

In addition to the above, the management failed to provide audited accounts of the Press since 1987-88 as the same were not finalized in violation of rules.

Audit recommends:

- Fixing of responsibility on person(s) at fault.

- Efforts be made to finalize and provide the accounts at the earliest.
- Internal controls be strengthened to avoid recurrence

2.2.4.2 Non-production of record

Section-14 (2) and (3) of Auditor General's (Function, Powers, and Terms and Conditions of Service) Ordinance 2001, in the context of supply of auditable record by the executive, provide as under:

14(2) The officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete form as possible and with all reasonable expedition.

14(3) Any person or Authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant E&D Rules.

During audit of Sindh Small Industries Corporation (SSIC), Karachi for the year 2015-16, it was observed that 32 requisitions were issued to SSIC pertaining to its core activities. But the record shown in **Annexure-10** was not produced.

Audit is unable to ascertain the transparency in most of the operations of SSIC and other related departments.

The matter was reported to the management in October 2016. DAC meeting could not be held despite request vide letter No. 291/CS-I/10/DAC/Ind & Commerce/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No. 355/CS-I/10/DAC/Ind & Commerce/Sindh 2016-17 dated January 20, 2017 till finalization of this report.

Audit recommends fixing of responsibility on the person (s) at fault.

2.2.4.3 Irregular expenditure due to excess working strength – Rs 156.600 million

The Board of Director of Sindh Small Industries Corporation (SSIC) in its 73rd meeting held on May 21, 2015 decided that the staff in excess of approved strength should be adjusted against the vacancies available in Services & General Administration Department (S&GAD) Government of Sindh.

During the audit of SSIC for the year 2015-16, it was observed that the working strength of employees was in excess of the sanctioned strength. Due to which the Corporation incurred excess expenditure of Rs. 156.600 million per annum. The detail is as under:

Sanctioned Strength	Available Staff	Surplus Staff	Salary (at an average)	Annual Impact (Rs)
A	B	C = (B - A)	D	E = C x D x 12
448	883	435	30,000	156,600,000

Audit is of the view that excess working strength was violation of above rule and main reason for running the Organization in persistence losses.

The matter was reported to the management in September 2016. DAC meeting could not be held despite request vide letter No. 291/CS-I/10/DAC/Ind & Commerce/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No. 355/CS-I/10/DAC/Ind & Commerce/Sindh 2016-17 dated January 20, 2017 till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault.

2.2.4.4 Irregular appointment of Director Finance – Rs 1.980 million

According to the Service Rules of Sindh Small Industries Corporation (SSIC), the minimum prescribed qualification for the appointment on the post of Director Finance was B.Com.

During audit of SSIC for the year 2015-16, it was observed that a Joint Director was promoted to Director Finance (BPS-19) on January 20, 2015 whereas, the officer's qualification at the time of

appointment was only Intermediate and he was paid Rs 1.980 million on account of pay and allowances.

Audit is of the view that undue favour was extended to the officer by promoting him without having required qualification.

The matter was reported to the management in September 2016. DAC meeting could not be held despite request vide letter No. 291/CS-I/10/DAC/Ind & Commerce/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No. 355/CS-I/10/DAC/Ind & Commerce/Sindh 2016-17 dated January 20, 2017 till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault.

2.2.4.5 Non-recovery of advance against salary – Rs 0.755

Rule-38 of G.F.R. provides 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 Sindh Small Industries Corporation (SSIC) for the year 2015-16, it was observed that an amount of Rs 0.755 million was not recovered from the employees on account of advances against salary as on June 30, 2016. The advances were granted during the period of 2006 to 2010. The detail is shown in **Annexure-11**.

Audit is of the view that the non- adjustment of advances indicate lack of proper vigilance and poor internal controls.

The matter was reported to the management in September 2016. DAC meeting could not be held despite request vide letter No. 291/CS-I/10/DAC/Ind & Commerce/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No. 355/CS-I/10/DAC/Ind & Commerce/Sindh 2016-17 dated January 20, 2017 till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault besides, early recovery of the amount.

2.2.4.6 Irregular promotions of employees without availability of vacant post

As per Sindh Small Industries Corporation (SSIC) recruitment Rules, the posts of Superintendent /Deputy Director are to be filled 50% by initial recruitment and 50% by promotion on seniority-cum-fitness basis from amongst the officer of Accounts Cadre in B-16.

During audit of SSIC for the year 2015-16, it was observed that the management granted promotions to three employees on seniority-cum-fitness basis against vacant posts reserved for initial recruitment. The detail is as under:

Sr. No	Name of officer	Promotion		Date of Promotion	Promoted to
		From (BPS)	To (BPS)		
1	Ms. Farzana Danwer	16	17	27-08-2015	Superintendent
2	Mr. Asif Hussain	16	17	09-10-2015	Deputy Director (Accounts)
3	Mr. Mazher Yousuf	16	17	09-10-2015	Deputy Director (Accounts)

Audit is of the view that undue favour was extended by the management to these officers.

The matter was reported to the management in October 2016. DAC meeting could not be held despite request vide letter No. 291/CS-I/10/DAC/Ind & Commerce/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No. 355/CS-I/10/DAC/Ind & Commerce/Sindh 2016-17 dated January 20, 2017 till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault.

Chapter-3

Labour and Manpower Department

3.1 Sindh Employees' Social Security Institution

3.1.1 Introduction

Social Security Scheme was launched on March 01, 1967 under West Pakistan Employees' Social Security Ordinance No. X of 1965, with the assistance of the International Labour Organization. The Sindh Employees' Social Security Institution (SESSI), however, came into being on July 01, 1970.

SESSI is an autonomous body and is guided by such instructions on questions of policy as may be given to it from time to time by the Government. The main functions of SESSI is to provide medical care and cash benefits to secured workers and their dependents in the event of sickness, maternity, employment injury, death grant, iddat, disablement gratuity, disablement pension, survivors' pension and ex-gratia grant.

3.1.2 Comments on the Audited Accounts

The organizations have failed to submit annual audited accounts since 1987-88 and onwards (**Annexure-2**)

3.1.3 Compliance of PAC Directives

No PAC directives was outstanding since this was the first audit of the entity.

3.1.4 Audit Paras

3.1.4.1 Bogus purchases of medicine - Rs 141.960 million

According to Rule-23 of General Financial Rules, every Government officer should realized fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During audit of Sindh Employees Social Security Institution (SESSI) for the years 2013-14 to 2015-16, it was observed that medicine of Rs 141.960 million were procured through Local Purchase (LP) from medical stores without the prescriptions of the doctors. It was also observed that the payment were made against bogus invoices of the suppliers on simple papers without indicating the invoices number, NTN number, Sales Tax Registration number and the addresses of suppliers.

Audit is of the view that bogus payments were made in absence of prescriptions of doctors and proper invoices of suppliers.

The matter was reported to the management in December 2016. DAC meeting could not be held despite request vide letter No.301/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No. 369/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated January 20, 2017 till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault.

3.1.4.2 Embezzlement of funds – Rs 8.590 million

According to Rule-23 of General Financial Rules, Volume-I, every Government officer should realized fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During audit of Sindh Employees Social Security Institution (SESSI) for the years 2013-14 to 2015-16, it was observed that an amount of Rs 8.590 million was fraudulently transferred from the account of the Institution in to a private bank account in NBP of the relative of cashier of KVSS SITE Hospital Karachi in 2013 through various cheques. Further, the show cause notice was also issued to the Medical Superintendent of the hospital for the embezzlement. The detail is as under:

Sr. No.	CHQ No. Date	Private bank Account No.	Amount (Rs)
1	4664099 dt.29-05-2013	00000003004	2,500,000
2	4684897 dt.02-08-2013		3,448,786
3	4558919 dt.27-05-2013		1,449,875
4	4297117 dt.30-05-2013		1,191,884
Total			8,590,545

Audit is of the view that no any action was taken despite issuance of show cause notice to the doctor who illegally transferred funds to a private bank account which indicates weak internal controls in the Organization.

The matter was reported to the management in December 2016. DAC meeting could not be held despite request vide letter No.301/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No.369/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated January 20,2017 till finalization of this report.

Audit recommends fixing responsibility on the person(s) at fault.

3.1.4.3 Bogus claims on account of medical reimbursement – Rs 4.183 million

According to Rule-23 of General Financial Rules, every Government officer should realized fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence

During audit of Sindh Employees Social Security Institution (SESSI) for the years 2013-14 to 2015-16, it was observed that an amount of Rs.4.183 million was claimed on behalf of six staff members on account of medical treatment for their dependents. It was also observed that the hospitals found these claims as bogus when these were sent for verification. Further, the concerned employees

also denied having availed such medical treatment. The detail is as under:

Sr. No.	Name of Staff Member	Name of Patient	Relation	Amount (Rs)
1	Mr. Abdul Bari Jr. Clerck	Nayaab Fatima	Daughter	550,000
2	Mr. Abdul Bari Jr. Clerck	Ghulab Khan	Son	550,000
3	Mr. Amjad Ansari Sub Engg	Mr. KhalilurRahman	Father	4,646,520
4	M, Feroz Bakhat Sec. Worker	Mrs. RukhsanaKhanam	Mother	873,000
5	Mr. Asif Raza Sec. worker	Mr. Jumma	Father	873,000
6	Mr. Kareemullah	Mrs. Razat Bibi	Mother	873,000
Total				4,183,520

Audit is of the view that Rs 4.183 million paid through fake/bogus claims on account of medical reimbursement due to weak internal controls in the Organization.

The matter was reported to the management in December 2016. DAC meeting could not be held despite request vide letter No.301/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No.369/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated January 20,2017 till finalization of this report.

Audit recommends fixing responsibility on the person(s) at fault besides, recovery of the amount.

3.1.4.4 Irregular investment of funds – Rs 600.000 million

According to Finance Division, Government of Pakistan O.M dated July 02, 2003, the process of selection of bank(s) should be transparent. Therefore, prior to placing deposits with a bank under this new policy, and in case the total working balances exceed Rs.10 million, the selection of the bank(s) as well as the terms of deposits will be approved by the concerned Board of Directors/Governing Body on the basis of competitive bids from at least three independent banks.

During audit of Sindh Employees Social Security Institution (SESSI) for the years 2013-14 to 2015-16, it was observed that the management invested an amount of Rs 600.00 million in National Bank of Pakistan (NAFA) without competitive bidding.

Audit is of the view that the whole process was irregular and same was adopted to extend undue favour to the selected bank, besides depriving the organization of the benefit of competitive profit rates which was also violation of instructions of the Finance Division.

The matter was reported to the management in December 2016. DAC meeting could not be held despite request vide letter No.301/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No.369/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated January 20,2017 till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault.

3.1.4.5 Irregular expenditure on non-operative kidney center – Rs 64.145 million

Rule-5 of the Public Sector Companies (Corporate Governance) Rules, 2013 states that the Board shall exercise its powers and carry out its fiduciary duties with a sense of objective judgment and independence in the best interests of the company.

During audit of Sindh Employees Social Security Institution (SESSI) for the years 2013-14 to 2015-16, it was observed that the management incurred an amount of Rs 64.145 million on account of Non-Development and Non-Recurring expenditure on non-operational Social Security Kidney Center Landhi.

Audit is of the view that huge expenditure was incurred on the Centre which was non-operational and no serious efforts were made to achieve the objectives of this project due to negligence of the management.

The matter was reported to the management in December 2016. DAC meeting could not be held despite request vide letter No.301/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No.369/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated January 20,2017 till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault.

3.1.4.6 Irregular payment of honorarium to the officers Rs 10.297million

According to FR-46 to 48, the competent authority may sanction honorarium to a Govt. servant for doing works of occasional, laborious character for which prior consent of the authority to undertake the work should be obtained. No honorarium shall be paid on those works which are part of legitimate duties of Govt. servant.

During audit of Sindh Employees Social Security Institution (SESSI) for the years 2013-14 to 2015-16, it was observed that the management paid an amount of Rs 10.297 million to its officers as honorarium against their legitimate duties in violation of above rule.

Audit was of the view that undue favour was extended to the employees by paying them honorarium amounting to Rs 10.297 who did not perform any extra task in addition to their duties.

The matter was reported to the management in December 2016. DAC meeting could not be held despite request vide letter No.301/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No.369/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated January 20,2017 till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault besides, recovery of the amount.

3.1.4.7 Doubtful payment to sigma security – Rs 42.000 million

As per para (1) of Sindh Employees Social Security Institution (SESSI) letter dated January 13, 1986 no cash transaction will be made except from petty cash imprest, as per rules and all transactions i.e. income/expenditure should be made through crossed cheques.

During audit of Sindh Employees Social Security Institution (SESSI) for the years 2013-14 to 2015-16, it was observed that the management paid an amount of Rs. 42.00 million to M/s. Sigma Security Company in violation of above instructions.

Audit was of the view that the entire payment of Rs 42.00 million was made in cash instead of cross cheques which is irregular.

The matter was reported to the management in December 2016. DAC meeting could not be held despite request vide letter No.301/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No.369/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated January 20,2017 till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault besides, recovery of the amount.

3.1.4.8 Illegal holding of dual Govt. Jobs – Rs 82.111 million

Rule-23 of GFR, every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During audit of SESSI for the years 2013-14 to 2015-16, it was observed that Dr. Tayyab Umrani holding CNIC 42201-3287235-3 was appointed as medical officer in SESSI in August 1992. Later on, the above named Medical Officer got appointment in the Health Department, Govt. of Sindh on the basis of old NIC No. 47364050669. Currently, he is serving as Deputy Project Director in upgradation of taluka hospitals project as well as Medical Officer SESSI SITE Circle Karachi. He is on the Pay roll of AG Sindh vide Personal No.10070486 drawing salary Rs114,028 per month and also on the Pay roll of SESSI drawing salary of Rs147,975 per month.

Similarly, it was observed that one Dr. Majid Ali Bhatti RMO SESSI Hospital Landhi Karachi is also employed at Karachi Institute of Heart Diseases under Sindh Local Govt. Department.

Audit is of the view that this fraud cannot be perpetuated without connivance of the management and the concerned employees which resulted in illegal total payment of Rs 82.111 million.

The matter was reported to the management in December 2016. DAC meeting could not be held despite request vide letter

No.301/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No.369/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated January 20,2017 till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault besides, initiating legal action including removal from service.

3.1.4.9 Irregular appointment and promotion in BPS-20 - Rs 9.997 million

According to Services Rules of Sindh Employees Social Security Institution (SESSI) 2006, the post in BPS-19 shall be filled by Selection Board by promotion on seniority cum fitness basis from among members of service holding the post of Senior Medical Officer/Women Senior Medical Officer subject to at least 12 years' service in BPS-17 and above.

During audit of SESSI for the years 2013-14 to 2015-16, it was observed that the management appointed Dr. Saadat Ahmed Memon directly in BPS-19 in January 2006, and subsequently, promoted to BPS-20 in July 2013 without following eligibility criteria and prescribed experience in violation of above rule. Thus, the payment made on account of pay and allowances amounting to Rs 9.997 million were irregular.

Audit is of the view that undue favour was extended to the incumbent besides, depriving the rights of senior medical officers of the Organization.

The matter was reported to the management in December 2016. DAC meeting could not be held despite request vide letter No.301/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No.369/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated January 20,2017 till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault.

3.1.4.10 Irregular appointment and promotion to a Medical Superintendent – Rs 9.600 million

According to Sindh Employees Social Security Institution (SESSI) Service Rules, 2006 the post of Medical Superintendent is filled by transfer from the amongst the members of services holding equivalent post in BPS-19 on seniority cum fitness basis. If no suitable candidate is available within the services, than by direct recruitment. The qualification for this post is MBBS with 12 years' experience of hospital administration preferably post-graduation degree or diploma.

During audit of Sindh Employees Social Security Institution (SESSI) for the years 2013-14 to 2015-16, it was observed that Dr. Muhammad Akram Shaikh was appointed on contract basis in BPS-18 for the period of two years on May 29, 2007 at kidney Center Landhi. He was inducted on August 01, 2008 in SESSI and was regularized on November 05, 2010. Further, he was promoted to BPS-19 in January 2015, without fulfilling the required length of service of twelve years in violation of above rule. Thus, the payment made on account of pay and allowances amounting to Rs 9.600 million were irregular.

Audit is of the view that undue favour was extended to the incumbent which indicates weak internal controls in the Organization.

The matter was reported to the management in December 2016. DAC meeting could not be held despite request vide letter No.301/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No.369/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated January 20,2017 till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault.

3.1.4.11 Irregular appointment and promotion of a medical officer - Rs 7.854 million

As per Section-10 of Social Security Institution Revised Services Regulations, 1991 the inter se seniority of the members of the service in any grade thereof shall be determined (a) in case of the

members appointed by initial recruitment in accordance with the orders of merit assigned by the Selection Board if the appointment is made on the recommendation of the Selection Board and in other case in accordance with the order of the merit assigned by the appointing authority, provided that person selected for the service in an earlier selection shall rank junior to the person selected in later selection,

During audit of Sindh Employees Social Security Institution Services (SESSI) for the years 2013-14 to 2015-16, it was observed that a medical officer was appointed in September, 1995 for a period of 90 days against leave vacancy. His services were extended from time to time and subsequently he was terminated in October 1998. Further, he was reinstated in service in September 1999, on the orders of Sindh High Court. His services were regularized w.e.f. November 22, 1999. Later on he was awarded back dated seniority w.e.f. February 04, 1996. Thus, the payment made on account of pay and allowances amounting to Rs 7.854 million were irregular.

Audit is of the view that undue favour was extended to the incumbent by awarding back dated seniority despite having interruption in service.

The matter was reported to the management in December 2016. DAC meeting could not be held despite request vide letter No.301/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No.369/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated January 20,2017 till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault.

3.1.4.12 Irregular promotion and payment of arrears to medical officer Rs 3.051 million

According to Sindh Employees Social Security Institution (SESSI) Service Regulations, the post in BS-19 requires MBBS with 12 years' Service in SESSI and filled by promotion on the basis of seniority cum fitness basis from among members of service holding the post of Senior Medical Officer/Woman Senior Medical Officer

subject to at least 12 years' service in BPS-17 and above. Further, for promotion on the post in BS-18 requires MBBS with five years continuous service in SESSI and filled by promotion amongst Medical Officer/ Women Medical Officers in BPS-17 Serving in the SESSI having 5 years at their Credit.

During audit of SESSI for the years 2013-14 to 2015-16, it was observed that Dr. Mukhtiar Ali Palejo was initially appointed as a Medical Officer in BS-17 and proceeded on deputation to Sind Local Government Department in October 1994 for the period of one year. Later on he was absorbed in the Sind Local Government Department where he was promoted to BPS-18 in January 2008 and to BS-19 in May 2012. After the decision of honorable Supreme Court of Pakistan he was repatriated to his parent office in his original post as a Medical Officer BS-17 in August 2014. On his repatriation to the parent department he was awarded two simultaneous promotions to BPS-18 & BPS-19 in November 2014, and promoted to BPS-20 in November 2015 without having the required experience under rules. Moreover, he claimed Rs 3.051 million as arrears of pay and allowances for the period of July 2013 to March 2015, whereas he joined this office in August 2014, without any justification.

Audit is of the view that undue favour was extended to the incumbent by awarding him irregular fast promotions and paying him arrears for the period of deputation.

The matter was reported to the management in December 2016. DAC meeting could not be held despite request vide letter No.301/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No.369/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated January 20,2017 till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault.

3.1.4.13 Irregular expenditure on law charges - of Rs 7.365 million

According to Rule-23 of General Financial Rules, Volume-I, every Government officer should realize fully and clearly that he will

be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During audit of Sindh Employees Social Security Institution (SESSI) for the years 2013-14 to 2015-16, it was observed that the expenditure of Rs 7.365 million was incurred from the funds of the Institution for defending personal litigations of the employees. The detail is as under:

Sr. No.	Case No.	Name of Employees	Case filed by	Court
1	C.P#D-3221/2016	Mr. Akbar Ali Mangi	NAB	Sindh High Court
2	C.P#D-NIL/2016	Mr. Asif Ali Memon		
3	C.P#D-3222/2016	Mr. Farooq Ahmed Laghari		

Audit is of the view that the drawl of funds of the Organization for the personal proposes indicated negligence on the part of the management.

The matter was reported to the management in December 2016. DAC meeting could not be held despite request vide letter No.301/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No.369/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated January 20,2017 till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault besides, recovery of the amount.

3.1.4.14 Manipulation in seniority list of doctors

As per Section-10 of Social Security Institution Revised Services Regulations, 1991 the inter se seniority of the members of the service in any grade thereof shall be determined (a) in case of the members appointed by initial recruitment in accordance with the orders of merit assigned by the Selection Board if the appointment is made on the recommendation of the Selection Board and in other

case in accordance with the order of the merit assigned by the appointing authority, provided that person selected for the service in an earlier selection shall rank junior to the person selected in later selection,

During audit of Sindh Employees Social Security Institution (SESSI) for the years 2013-14 to 2015-16, it was observed that the management has arbitrarily changed and manipulated the seniority list of doctors in violation of above rules. It was also observed that the dates of birth of doctors were changed in the seniority list of 2014 as compared to that of 2005. The detail is shown in **Annexure-12**.

Audit is of the view that seniority was manipulated to promote junior doctors, depriving rights of the senior doctors. This shows favoritism and nepotism prevailing in the Organization.

The matter was reported to the management in December 2016. DAC meeting could not be held despite request vide letter No.301/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No.369/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated January 20,2017 till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault besides, revision of seniority list as per rule.

3.1.4.15 Irregular allotment of seven official vehicles to Advisor to Chief Minister – Rs 5.460 million

As per Rule-11 of GFR, states that, each head of department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

During audit of Sindh Employees Social Security Institution (SESSI) for the years 2013-14 to 2015-16, it was observed that the management has allotted seven official vehicles to an Advisor to Chief Minister for Labour without any rule and procedure. The expenditure of Rs 5.460 million was incurred on these vehicles on account of POL and repair & maintenance. The detail is as under:

Sr. No.	Make & type of the vehicle	Registration No.
1	Toyota Fortuner -2015	GSC-528
2	Toyota Corolla- 2010	GS-9822
3	Honda City -2016	GSC-669
4	Toyota Hi-ux single cabin 2014	GSC-342
5	Toyota Grande 2016	GSD-888
6	Toyota Corola Xli 2011	GSC-230
7	Suzuki Cultus 2016	GSC-650

Audit is of the view that allotment of seven operational vehicles to the Advisor for personal use was gross violation of rules besides, affecting the operational activities of the organization.

The matter was reported to the management in December 2016. DAC meeting could not be held despite request vide letter No.301/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No.369/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated January 20,2017 till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault.

3.1.4.16 Irregular purchase of Toyota Fortuner- Rs 5.105 million

As per Rule- 11 of General Financial Rules, volume-I, states that, “each head of department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers”.

As per Subject:-10 (1) & (IV) of General Financial Rules, volume- I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money. Public moneys should not be utilized for the benefit of a particular person or section of the community.

During the audit of SESSI for the years 2013-14 to 2015-16, it was observed that the management purchased Toyota Fortuner for

Advisor to Chief Minister for Labor at the cost of Rs5.105 million in August 2015, from the Head of Account Un-Foreseen Expenditure. Further, the above vehicle was not taken on the stock of SESSI.

Audit is of the view that purchase of vehicle from incorrect head of account and despite heavy pool of vehicles at the disposal of the Advisor was serious violation of rules.

The matter was reported to the management in December 2016. DAC meeting could not be held despite request vide letter No.301/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No.369/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated January 20, 2017 till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault.

3.1.4.17 Controversial appointments of doctor in BPS-17 and BPS-19

According to Services Rules of Sindh Employees Social Security Institution (SESSI) 2006, Medical Superintendent is appointed by transfer from the amongst the members of services holding equivalent post in BS-19 on seniority cum fitness basis. If no suitable candidate is available within the service, then by direct recruitment is made. The qualification for this post is MBBS with 12 years' experience of hospital administration, preferably post-graduation degree or Diploma recognized by HEC & PMDC. Further Governing Body of SESSI is competent to initial appoint when no any suitable candidate is available.

During audit of SESSI for the years 2013-14 to 2015-16, it was observed that the management appointed Mr. Mumtaz Ali Shaikh as Medical Officer in BPS-17 on Locum basis in 2000 and his services were regularized w.e.f February 28, 2008 on the post a Medical Advisor without rules. Subsequently, he was appointed in BPS-19 as Medical Superintendent in April 2011 on contract basis for the period one year and was confirmed in BPS-19 in October 2014 without advertisement and requirements of the post in violation of rules.

Audit is of the view that undue favour was extended to the incumbent by appointing and regularizing him in BPS-19.

The matter was reported to the management in December 2016. DAC meeting could not be held despite request vide letter No.301/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated December 30, 2016 and subsequent reminder No.369/CS-I/14/DAC/Labour & MP/Sindh 2016-17 dated January 20,2017 till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault.

Chapter-4

Special Initiative Department

4.1 Sindh Land Management & Development Company

4.1.1 Introduction

Sindh Land Management & Development Company (SLMDC) has been incorporated on June 24, 2010 as a public limited Company by shares under the Companies Ordinance, 1984. 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.

4.1.2 Comments on the Audited Accounts

4.1.2.1 The working results of the Company for the year ended June 30, 2016 as compared with the previous year are as under:-

(Rs in million)

	2015-16	% Inc/ (Dec)	2014-15	% Inc/ (Dec)	2013-14	% Inc/ (Dec)	2012-13
General and Administrative expenses	(20.410)	20.52	(16.934)	(7.4)	(18.308)	(6.64)	(19.608)
Finance Cost	.001	-	.001	(50)	0.002	(33.33)	0.003
Other Income	11.088	(3.16)	11.450	(2.69)	11.767	(45)	8.115
Profit / (loss) before taxation	(9.322)	69.93	(5.486)	(16.10)	(6.539)	(43.12)	(11.496)
Taxation	-	-	-	-	-	-	-
Profit / (loss) after taxation	(9.322)	69.93	(5.486)	(16.10)	(6.539)	(43.12)	(11.496)
Accumulated losses carried forward	(67.610)	16.22	(58.171)	10.28	(52.747)	14.14	(46.213)

(Source: Annual Audited Accounts)

The Certificate of Commencement of Business was not obtained from Securities & Exchange Commission of Pakistan and the Company had also not started its business hence no revenue was

earned or booked in the accounts of the Company. The Certificate of Commencement of Business was not issued due to minimum subscription has still not been subscribed. Resultantly, statutory meeting was also not held. This raised doubt over going concern of the Company as initialed by the Chartered Accountants in the books of accounts of the Company.

4.1.2.2 General and administrative expenses increased by 20.52% from Rs 16.934 million to Rs 20.410 million during the year 2015-16. This was mainly spent on account of salaries, allowances, benefits and Chief Executive Remuneration.

4.1.2.3 Accumulated losses stood at Rs 67.610 million during the year under review as compared to Rs 58.171 million in the year 2014-15. The increase was mainly due to non-achievement of revenue by the Company in the year 2015-16. This needs to be elaborated.

4.1.3 Compliance of PAC Directives

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

4.1.4 Audit Paras

4.1.4.1 Irregular hiring of bungalow on rent – Rs 24.840 million

According to Rule-17 of the Sindh Public Procurement Rules, 2010 method of notification and advertisement for procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority's website and in print media in the manner and format prescribed in these rules.

During audit of Sindh Land Management & Development Company Limited (SLM&DCL) for the years 2014-15 & 2015-16, it was observed that the management hired a bungalow for office @ Rs 325,000 per month w.e.f January 2012, without calling press tender. The bungalow was hired for a period of three years with incremental increase of 10% after every twelve months. Later on, the management renewed the agreement with the owner for a further period of three years @ Rs 450,000 per month.

Audit was of the view that the hiring process was not transparent and undue favour was extended to the land lord by depriving the competitive bidding.

The matter was reported to the management in October 2016. DAC meeting was held on February 06, 2017. The management apprised the DAC that SPRA rules are not applicable in the rental cases. The DAC did not agree to the contention of the management and referred the para to PAC.

Audit recommends fixing of responsibility on the person(s) at fault.

4.1.4.2 Irregular appointment of Company Secretary - Rs 4.556 million

According to the criteria published in an advertisement dated March 23, 2012 for the appointment of Company Secretary, the member of any professional body (ACA / ACCA / ACMA) preferably with a degree in Law from a recognized institution plus five years' experience with at least three years in similar capacity.

During audit of Sindh Land Management and Development Company Limited (SLM & DCL) for the years 2014-15 & 2015-16, it was observed that a Company Secretary was appointed in October 2012, possessing qualification of MBA (Finance) against the prescribed qualification as given above. The officer was paid an amount of Rs 4.556 million on account of pay and allowances.

Audit was of the view that the appointment of Company Secretary was irregular as undue favour was extended to the candidate.

The matter was reported to the management in October 2016. DAC meeting was held on February 06, 2017. The management informed that the qualification of the Company Secretary is in accordance with the Companies Ordinance, 1984. The DAC directed the management to fix responsibility for selection of the Company Secretary in contravention of the prescribed criteria. However, no progress was made till finalization of this report.

Audit recommends implementation of DAC directives.

4.1.4.3 Irregular and unjustified payment of Eid honorarium - Rs 0.702 million

According to Rule 10 of GFR, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of his own money.

During audit of Sindh Land Management & Development Company Limited (SLM&DCL) for the years 2014-15 & 2015-16, it was observed that an amount of Rs 0.702 million was paid on account of Eid honorarium equal to one month's gross salary to its employees in June 2016. This was done in spite of the fact that the Company had not started its core operations since inception i.e. 2010. Furthermore, the Company sustained a loss of Rs 5.486 million and Rs. 9.322 million in the years 2014-15 and 2015-16 respectively as well.

Audit is of the view that neither the Company started its operations nor earned profit since inception therefore, the payment of honorarium was irregular.

The matter was reported to the management in October 2016. DAC meeting was held on February 06, 2017. The management apprised the DAC that the staff of the Company worked extraordinarily for the newly established Sindh Solid Waste Management Board for more than one and half year. SSWMB did not have any staff and funds for its operations as of January 06, 2015. The CEO of the Company who was also the MD, SSWMB utilized the personnel / office / assets of the Company for the SSMWB.

DAC did not agree with the contention of the management and directed to recover the Eid honorarium amount – Rs. 0.702 million under intimation to audit. However, no progress was made till finalization of this report.

Audit recommends implementation of DAC directives.

4.1.4.4 Non-recovery of expenditure on account of preliminary work - Rs 1.113 million

The Board of Directors of Sindh Land Management & Development Company Limited (SLMD&CL) in its 7th meeting held

on September 6, 2013 and subsequent meeting held on April 8, 2016 resolved that the demand for recovery of the expenses incurred on the project should be lodged with Lyari Development Authority.

During audit of SLM&DCL for the years 2014-15 & 2015-16, it was observed that the management incurred expenditure of Rs 1.113 million in 2011 on the project “Shaheed Mohtarma Benazir Bhutto Town Lyari” for development of housing scheme. The management failed to recover the amount as per above directives of the Board.

Audit was of the view that non-recovery of the amount shows negligence of the management.

The matter was reported to the management in October 2016. The management apprised the DAC that twelve letters have been written to LDA (directly and through Special Initiative Department) to recover the mentioned amount from LDA but there is no response from LDA so far. The DAC recommended placing the para before the PAC requesting to issue necessary direction for recovering the amount from LDA.

Audit recommends implementation of DAC directives.

ANNEXURES

ANNEXURES

Annexure-1

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 2016-17, 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.

Sr. No.	Title of Para	Rs in million	Remarks
Agriculture Department			
	Sindh Seed Corporation - Hyderabad		
1	Irregular procurement of various items	2.320	Violation of Rule
Industries & Commerce Department			
	Sindh Government Press - Karachi		
2	Non-disposal of condemned vehicles	-	Weak internal control
Sindh Government Press - Khairpur			
3	Unjustified imposition of 5% overhead charges on printing & stationary items	0.578	Weak financial management

Sindh Small Industries Corporation			
4	Doubtful payment of salaries to Dr. Sarwat Faheem, DMD of SSIC	0.309	Weak financial management
Special Initiative Department			
Sindh Land Management & Development Company			
5	Irregular investment of working balance	107.751	Weak financial management
6	Irregular expenditure on POL / repair and maintenance	3.102	Weak financial management
7	Irregular payment of loan against gratuity	0.510	Weak financial management

Annexure-2

Non-submission of Audited Accounts

Annual audited accounts of Public Sector Enterprises for the year 2015-16 were required to be submitted to the Directorate General of Commercial Audit and Evaluation, Karachi by November 30, 2016. 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 2015-16 (under process of winding up since 2001-02) |
| 2 | Sindh Seed Corporation, Hyderabad | 2011-12 to 2015-16 (under liquidation since 1998-99) |

Industries Department

- | | | |
|---|---|---|
| 3 | Sindh Government Press, Khairpur | Commercialized w.e.f. July 01, 1984 but accounts for the years 1984-85 to 2015-16 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 2015-16 were either not compiled on commercial pattern or not submitted to Audit for certification. |
| 5 | Sindh Small Industries Corporation, Karachi | 1987-88 to 2015-16 |

- | | | |
|---|---|---|
| 6 | Sindh Sugar Corporation,
Hyderabad | 1998-99 to 2015-16 (under
liquidation since 1998-99) |
| | Labour and Manpower | |
| 7 | Sindh Employees' Social Security
Institution | 2015-16 |

Annexure-3

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 |
|---------------------------------------|---------------------------------|

Annexure-4*(See Para No.1.1.4.2)***A.****Statement of shortage of stock**

Sr. No.	Name of Product	Total Quantity of Stock Auctioned (Mds.)	Total Quantity of Stock Lifted (Mds)	Difference Quantity of stock (Mds)	Rate per (Mds)	Total amount short-lifted stock (Rs)
1.	Processed un-sold stock of Wheat Seed 2015-16	1050	1046	4	1117	4,468
2.	Un-processed wheat Seed rejected/commercial/Mixture 2014-15	2511	2497.25	13.75	1096	15,070
3.	Wheat Shriveled/Broken 2015-16	1575	1295	280	855	239,400
4.	Cotton Seed un-sold stock 2014-15	132	126.50	5.50	909	5,000
5.	Super Commercial 2013-14	49	37.50	11.50	853	9,810
6.	Kainat Commercial 2013-14	82	64	18	953	17,154
7.	IRRI-9 Commercial 2013-14	25	20.25	4.75	712	3,382
8.	IRR-6 (Processed) Commercial 2013-14	26	20.875	5.12	711	3,640
9.	IRR-6 Commercial 2014-15	1868	1637.50	231	721	166,521
10.	IRR-6 Commercial/Rejected 2015-16	313	291	22	754	16,588
11.	KS-282 Commercial 2014-15	863	706	157	717	112,569
12.	KS-282 Commercial/Rejected 2015-16	1561	1428.13	133	755	100,415
13.	Supper Commercial 2014-15	4020	3284.50	736	856	630,016
14.	Supper Commercial 2015-16	310	281.38	29	906	26,274
15.	Kainat Commercial 2014-15	2501	2137.38	364	1005	365,820
16.	IRR-9 Commercial 2014-15	1305	184.63	120	714	85,680
17.	Super Basmati Commercial 2014-15	1983	1626.38	357	854	304,878
18.	Processed Paddy Seed IRRI-6 2014-15	331	300.75	30	413	12,390
19.	Processed Paddy Seed KS-282 2014-15	29	25	4	715	2,860
20.	Cotton Seed Rejected 2015-16	3800	3494.50	306	1217	372,402
Total Quantity Short-lifted		34,334	20,504.53	2,831.62		2,494,337

B.

Sr. No.	Name of Product	Total Quantity of Stock Auctioned (Mds.)	Total Quantity of Stock Lifted (Mds)	Difference Quantity of stock (Mds)	Rate per Mds	Total amount short-lifted stock (Rs.)
1	Wheat Seed Unsold Stock 2014-15	22,598	20,730.25	1,867.75	1200	2,241,300
2	Un-processed wheat commercial rejected 2013-14	4,359.61	4250.425	109.19	1160	126,655
3	Oil Seed	46.50	42.50	4	1650	6,600
4	Wheat Shriveled/Broken	5102.625	4252.625	850	1100	1,020,000
5	Cotton waste 2014-15	300	149.75	150.25	55	8,264
6	Cotton Seed 2013-14	2218	2146	72	1360	97,240
Total		34,625	31,571.55	3,053.19		3,500,059
Grand Total		58,959	52,076.08	5,884.81		5,994,396

Annexure-5

(See Para No.1.1.4.4)

Details showing the shortage of Seed at Sakrand Plant

Sr. No.	Name of Farm	Total produced quantity (Mds)	Total Quantity arrived at plant (Mds)	Total shortages occurred in (Mds)	Rate per mds (Rs)	Total amount of shortage @ 2350 per mds (Rs)
1.	Pai Sakrand Farm	3,921	2,686	1,235	2,350	2,902,250
2.	Kotdiji, Farm	1,928	1,033	895	2,350	2,103,250
3.	Sangi, Farm	810	477	333	2,350	782,550
4.	Lodhra Farm	3,010	1,860	1,150	2,350	2,702,500
5.	Setharja Farm	20,253	7,876	12,377	2,350	29,085,950
6.	Ghotki Farm	11,254	3,246	8,008	2,350	18,818,800
Total		41,176	17,178	23,998	--	56,395,300

Annexure-6*(See para No.1.1.4.8)***Statement showing house rent allowance recovery**

Sr. No.	Name of Allottee	Bungalow / Quarter No.	Period 2015-16	House Rent Allow 45%	Maintenances charges 5%	House Rent deduction	Difference	Months	Recovery Amount (Rs)
				A	B	C	D=(A+B-C)		
1.	Mr. Abdul Jabbar Sheikh	Bunglow No. C-1	2015-16	11,608	1290	3,500	9,398	12	112,776
2	Mr. Zubair Ahmed Soomro	Bunglow No. C-4	2015-16	9,047	1,005	3,500	6,552	12	78,624
3	Mr. Latif Ahmed Siddiqui	Bunglow No. C-10	2015-16	23,301	2,589	3,500	22,390	12	268,680
4	Mr. Sajid Ahmed Memon	Bunglow No. C-13	2015-16	8,919	991	3,500	6410	12	76,920
5.	Mr. Wahid Bux Shar	Quarter No. D-2	2015-16	19,802	2,200	1500	20,502	12	246,024
6	Mr. Nisar Ahmed	Quarter No. D-6	2015-16	8,208	912	1,500	7,620	12	91,440
7	Mr. Azizullah	Quarter No. D-4	2015-16	7,427	825	1,500	8252	12	99,026
8	Mr. Noor Muhammad Abbasi	Quarter No. F-3	2015-16	11,867	1319	1,000	12,186	12	146,232
9	Mr. Gul Hameed	Quarter No. F-1	2015-16	6,353	706	1,000	6,059	12	72,700
Total									1,192,422
Sakrand Farm									
1	Mr. Amir Ali Siyal	Quarter No. E-4	2015-16	8,127	903	1,000	8,030	12	96,360
2.	Mr. Muhammad Rafique Keerio	Quarter No. E-5	2015-16	7,079	788	1000	6,867	12	82,404
3.	Mr. Muhammad	Quarter No. E-6	2015-16	5,425	603	1000	5,028	12	60,336

	Haleem								
4.	Mr. Mushtaq Memon	Quarter No. E-7	2015-16	7,853	873	1000	7,726	12	92,712
5.	Mr. Rasool Bux	Quarter No. E-8	2015-16	6,539	727	1000	6,266	12	75,192
6.	Mr. Gul Muhammad Mallah	Quarter No. E-9	2015-16	5,722	636	1000	5,358	12	64,296
7.	Mr. Manzoor Ali Vighio	Quarter Nio. E-10	2015-16	19,103	2123	1000	20,226	12	242,712
Total									741,012
Grand Total									1,933,434

Annexure-7
(See Para-1.1.4.9)

**Statement showing the unauthorized payment of Assistant
Director**

Sr. No.	Name of Officer	Period of payment	Per Month Salary average (Rs.)	Lump-sum Salary paid in Rs.
1.	Mr. Muhammad Taha, Asst: Director	January 2014 to June 2014	27,000	162,000
		2014-15	33,150	397,800
		2015-16	33,150	397,800
		July 2016 to September 2016	46,400	139,200
Total				1,096,800

Annexure-8
(See Para No.1.1.4.11)

Statement showing excess payment to employees

Sr. No.	Name & Designation of Employees	House Rent Allowance Frozen As on 30-06-15	House Rent Allowance amount paid	Excess Amount Paid in Rs.	Total Period of excess amount paid (Moths)	Total Excess amount Paid (Rs.)
1.	Mr. Dr. Iqbal Saeed Khan, Managing Director (BPS-20)	10,505	42,977	32,472	13	422,136
2.	Mr. Agha Shahid Hussain, Director Admn & Finance (BPS-19)	8,856	28,341	19,485	13	253,305
3.	Mr. Imdad Ali Tunio, Director P&P/M (BPS-19)	8,856	33,944	25,088	13	326,144
4.	Mr. Mukhtiar Ahmed Ghaghro, Director C&P (BPS-19)	8,856	38,612	29,756	13	357,072
5.	Mr. Hafeezullah Qabulio, Deputy Director Finance (BPS-18)	5,810	24,836	19,026	13	247,338
6.	Mr. Muhammad Sadiq, Deputy Director F (18)	5,810	31,856	26,046	13	338,598
7.	Mr. Muhammad Usman Keerio, Farm Superintendent (BPS-18)	5,810	22,203	16,393	13	213,109
8.	Mr. Karim Bux, Deputy Director M (BPS-18)	5,810	23,958	18,148	13	235,924
9.	Mr. Hameed-ul-Haq, Deputy Director (BPS-18)	5,810	27,468	21,650	13	281,554
10.	Mr. Irshad Ali, Office Superintendent (BPS-17)	4,433	19,802	15,369	13	199,797
11.	Mr. Zahoor Muhammad, Office Superintendent (BPS-17)	4,433	18,383	13,950	13	181,350
12.	Mr. Latif Ahmed Siddiqui, Asst:Director (BPS-17)	4,433	23,301	18,868	13	245,284
13.	Mr. Aijaz Ahmed, Accounts Superintendent (BPS-17)	4,433	19,456	15,023	13	195,299
14.	Mr. Muhammad Juman, Asst: Director (BPS-17)	4,433	21,326	16,893	13	219,609
15.	Mr. Manzoor Ali, Office Superintendent (BPS-17)	4,433	19,103	14,670	13	190,710
16.	Mr. Mumtaz Ahmed, Office Superintendent (BPS-17)	4,433	17,003	12,570	13	163,410

17.	Mr. Irshad Ali, Field Officer (BPS-17)	4,433	16,304	11,871	13	154,323
18.	Mr. Abdul Jabbar, Asst. Plant Manager (BPS-16)	2,727	11,608	8,881	13	115,453
19.	Mr. Wahid Bux, Field Officer (BPS-16)	2,727	27,261	24,534	13	318,942
20.	Mr. Rasheed Ahmed, Field Officer (BPS-16)	2,727	10,467	7,740	13	100,620
21.	Mr. Allah Bux, Office Assistant (BPS-15)	2,349	16,754	14,405	13	187,265
22.	Mr. Noor Muhammad, Office Assistant (BPS-15)	2,349	11,867	9,518	13	123,734
23.	Mr. Muhammad Ali, Office Assistant (BPS-15)	2,349	12,681	10,332	13	134,316
24.	Mr. Dhanji, Office Assistant (BPS-15)	2,349	13,088	10,739	13	139,607
25.	Mr. Wasif Mustafa, Office Assistant (BPS-14)	2,214	11,763	9,549	13	124,137
26.	Mr. Ali Gul, Office Assistant (BPS-14)	2,214	11,408	9,194	13	119,522
27.	Mr. Sajid Ahmed, Accounts Assistant (BPS-14)	2,214	8,919	6,705	13	87,165
28.	Mr. Nisar Ahmed, Assistant (BPS-14)	2,214	8,208	5,994	13	77,922
29.	Mr. Abdul Razzaque, Assistant (BPS-14)	2,214	9,630	7,416	13	96,408
30.	Mr. Khalil Ahmed, Office Assistant (BPS-14)	2,214	13,088	10,874	13	141,362
31.	Mr. Abdul Samee, Office Assistant (BPS-14)	2,214	8,564	6,350	13	82,550
32.	Mr. Abdul Latif, Field Assistant (BPS-12)	1,960	9,925	7,965	13	103,545
33.	Mr. Zubair Ahmed, Field Assistant (BPS-12)	1,960	9,047	7,087	13	92,131
34.	Mr. Amir Ali Siyal, Field Assistant (BPS-11)	1,852	8,127	6,275	13	81,575
35.	Mr. Habib Ahmed Jatoi, Lab: Assistant (BPS-11)	1,852	12,947	11,095	13	144,235
36.	Mr. Abdul Sattar, Mechanic (BPS-9)	1,719	9,398	7,679	13	99,827
37.	Mr. Mushtaq Ali, Clerk-Cum Typist (BPS-7)	1,589	8,600	7,011	13	91,143
38.	Mr. Liaquet Muhammad, Clerk (BPS-7)	1,589	5,425	3,836	13	49,868
39.	Mr. Sahib Khan, Mechanic (BPS-7)	1,589	8,600	7,011	13	91,143
40.	Mr. Mushtaq Ahmed, Mechanic (BPS-7)	1,589	7,853	6,264	13	81,432

41.	Mr. Muhammad Dawood, Clerk (BPS-7)	1,589	7,853	6,264	13	81,432
42.	Mr. Nabi Bux, Clerk (BPS-7)	1,589	7,449	5,860	13	76,180
43.	Mr. Faiz Muhammad, Clerk (BPS-7)	1,589	7,106	5,517	13	71,721
44.	Mr. Gul Hameed, Driver (BPS-5)	1,503	6,356	4,853	13	63,089
45.	Mr. Muhammad Aslam, Plant Operator (BPS-5)	1,503	8,039	6,536	13	84,968
46.	Mr. Azizullah, Time Keeper (BPS-5)	1,503	7,427	5,924	13	77,012
47.	Mr. Muhammad Rafique, Truck Cleaner (BPS-4)	1,458	7,079	5,621	13	73,073
48.	Mr. Rasool Bux, Tube Well Operator (BPS-4)	1,458	6,539	5,081	13	66,053
49.	Mr. Muhammad Urs, Naib Qasid (BPS-4)	1,458	7,349	5,891	13	76,583
50.	Mr. Abdul Hakeem, Guard (BPS-2)	1,366	5,425	4,059	13	52,767
51.	Mr. Gul Muhammad, Naib Qasid (BPS-2)	1,366	5,722	4,356	13	56,628
52.	Mr. Himat Lal, Deputy Director (BPS-18) retired on 01-03-2016	5,810	30,101	24,291	08	194,328
53.	Mr. Haji Khan Rahu, Deputy Director (BPS-18) retired on 09-02-2016	5,810	27,468	21,658	07	151,606
54.	Mr. Abdul Rasheed, Office Superintendent (BPS-17) retired on 05-05-2016	4,433	13,496	9,063	09	81,567
55.	Mr. Annas Zarrar, Field Assistant (BPS-11) retired on 11-10-2015	1,852	12,265	10,413	03	31,239
56.	Mr. Ghullam Hyder, Driver (BPS-05) retired on 09-08- 2015	1,503	8,651	7,140	01	7,140
Total						8,154,250

Annexure-9

(See Para No.1.1.4.13)

**Statement showing the non-recovery of advance against
purchases**

Sr. No.	Name of Supplier/Party	Seed /Fertilizer Name	Total Quantity Seed/Fertilizer ordered in 2015-16	Price of Qty per Mds/Kgs.	Total Amount
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1.	M/s. Nuclear Institute Tandojam (NIA)	Kiran-95	100 bags (50 Kg each)	280	280,000
2.	M/s. Punjab Seed Corporation (PSC)	1. MNH-886(Certified) 2. CIM-602 (Certified) 3. FH-142(Certified) 4. FH-142 (Certified)	40 bags 300 bags 250 bags 50 bags	2400 2400 2400 3000	1,566,000
3.	M/s. Engro Fertilizer Ltd.	Sona/DAP	4600 bags	1864	8,574,400
Total					10,420,400

Annexure-10

(See Para No.2.2.4.2)

Details of information /record not produced to audit

1. Payment & Receipt Vouchers (Incomplete)
2. Internal Audit Report.
3. Sanctioned strength of staff/officers.
4. Service Books.
5. Personal Files (Incomplete)
6. Attendance Registers / Biometric Attendance.
7. New appointments made Last 05 years.
8. SOP of the Corporation.
9. Details of addition/deletion of vehicles.
10. Log Books of vehicles.
11. Ceiling of officers using the vehicles.
12. Repair and maintenance expenditure of each vehicle.
13. List of Machinery/ Equipment lying obsolete or unserviceable.
14. Details POL purchased for vehicles and generators.
15. Details of fuels consumed during the year of each vehicle and in total.
16. Details of vehicles auctioned/under auction and files of the same.
17. Details of accident cases, if any.
18. Development / construction works completed / under progress with files.
19. List of Shops throughout Pakistan along with rent agreement files.
20. Details of budget allocated to each shop during 2015-16.
21. Details of budget utilized by each shop during 2015-16.
22. Physical verification report of each shop.
23. Stock position of each shop during 2015-16.
24. Details of procurement for each shop along with procurement files.
25. Details of excess/ shortages/theft of stock of each shop.
26. Details of income, expenditure and losses of each shop.
27. Details and cost of stock deteriorated/outdated/damaged at each shop.
28. CPF Investment file.
29. Position of reserves kept in the banks/financial institutions and case files of reserves.
30. Copy of Investment policy.
31. Copy of Risk Management Policy.
32. Reconciliation Expenditure Statement.

Annexure-11
(See Para No.2.2.4.5)

Statement showing advance against salary to the officers/staff

Sr. No.	Last Date of payment	Name & Designation	Amount	Remarks
1.	30/04/2008	Mr. Muhammad Essa, Clerk	40,000	Not single installment deduction
2.	30/04/2008	Mr. Khurram Ayub, Clerk	40,000	Not single installment deduction
3.	10/12/2007	Mr. Akhter Hussain Umar, Asstt	60,000	Not single installment deduction
4.	04/12/2007	Mr. Zaheer Ahmed,	40,000	Not single installment deduction
5.	09/10/2007	Mr. Ghulam Hussain Chandio,	40,000	Not single installment deduction
6.	24/10/2007	Mr. Abdul Hameed, Chowkidar	40,000	Not single installment deduction
7.	06/10/2007	Mr. Muhammad Khalid, CTC Msg	40,000	Not single installment deduction
8.	11/09/2007	Mr. Gh. Hyder Abbasi, Assistant Director	60,000	Not single installment deduction
9.	16/12/2009	Mrs. Razia Sultana, Steno	70,000	Not single installment deduction
10.	14/01/2010	Mr. Sikander Ali R.O. Hyd.	60,000	Not single installment deduction
11.	08/02/2010	Mr. A. Khalique Shah R.O.	40,000	Not single installment deduction
12.	27/1/2010	Mr. Bhojo Mal, Chowkidar	40,000	Not single installment deduction
13.	14/1/2010	Mr. Ejaz, Skilled Worker	40,000	Not single installment deduction
14.	28/2/2009	Mr. Raza Muhammad Awan, Clerk	40,000	Not single installment deduction
15.	09/06/2008	Mr. Naveed Ahmed	60,000	Not single installment deduction
16.	18/11/2006	Mr. Mairaj Alam, Electrician	10,000	Not single installment deduction
17.	03/11/2007	Mr. Khurram Ayub, Clerk,	35,000	Not single installment deduction
Total			755,000	

Annexure-12*(See Para No.3.1.4.14)***Statement showing the details of manipulation in the seniority lists over a period**

Name	Date of Joining	Position in Seniority List 2005	Position in Seniority List 2014
Dr. Irshaduddin Kazami	09-07-89	21	01
Dr. NaseemAktarAraien	18-07-89	23	02
Dr. Afsar Ali Qureshi	21-06-89	20	03
Dr. Riffit Sultana	03-02-90	25	04
Dr. Saifurahman	09-07-89	30	05
Dr. Saeeduzaffar	18-03-90	29	6
Dr. Muhammad Akram	10-02-92	37	7
Dr. Rahman Rajput	1-02-92	34	8
Dr. Mehnaz Parveen	1-03-90	27	9
Dr. Aftab Ahmed	18-06-89	N.A	10
DrNusrat Hussain	7-09-94	55	11
Dr. Allah Wadhyu	10-01-93	47	12
Dr. Asma Jamal	28-01-92	31	13
Dr. Arshad Tasleem	07-09-94	56	14
Dr. Ronaq Hussain Rizivi	2-05-94	52	15
Dr. Nigar A. shah	2-12-92	45	16
Dr.Ummar Channa	12-09-94	60	17
Dr. Haji Ghulam SarwarLashari	4-07-93	49	18
Dr. Farah NazTalpur	12-9-94	61	19
Dr. Surrender Singh	15-9-94	64	20
Dr.SaeedAhamed	20-10-93	59	21
Dr. Aslam ParveezMemon	10-9-94	57	21
Dr. HinaIjazshaikh	7-09-94	57	23
Dr. Rizwan Ashraf	30-7-92	39	24
Dr. NailaZahir	5-7-94	NA	25
Dr. PushpaSherma	12-9-94	62	26
Dr. Sameena Ahmed	13-09-94	63	27
Dr. Nusrat Ali Dedar	5-4-95	72	28
Dr. Tabsum Zafar	4-2-96	75	29
Dr. Akbar Ali Palejo	24-09-94	65	30
Dr. Rubina Soomro	4-2-96	76	31

Dr. Azhar Hussain	5-5-94	53	32
Dr. M Rafeeq Memon	24-05-93	77	33
Dr. Tayyab Umrani	4-2-96	48	34
Dr. Manzoor Ahmed Abbassi	4-2-96	78	35
Dr. Shabana Najaf Mirza	19-11-94	68	36
Dr. Zafarullah Shaikh	2-08-92	41	37
Dr. Azam Sulahri	01-02-95	70	38
Dr. Kausar Shah	7-6-2002	85	39
Dr. Siddique Ansari	5-12-92	46	40
Dr. Rafia Memon	2-12-92	44	41
Dr. Waheed Ali Shaikh	15-12-94	69	42
Dr. Muhammad Akram Shaikh	29-05-07	--	43
Dr. Kamran Awan	15-3-95	71	44
Dr. Ehatsham Haq	1-8-92	40	45
Dr. Javed Ujjan	12-10-94	67	46
Dr. Samsam Muhiuddin	19-03-94	51	47
Dr. Nisar Mangi	11-10-95	74	48
Dr. Habibullah Khan	31-07-99	80	49
Dr. Aneela Abbassi	30-6-2000	83	50
Dr. Nazish Naqvi	07-4-2000	81	51
Dr. Kanta Samtani	07-6-2000	82	52
Dr. Farahat Altaf	3-4-2000	NA	53
Dr. Yaseen Mangi	31-10-02	86	54
Dr. Hafeez M. Mumtaz	12-10-03	89	55
Dr. Tariq Khan Afridi	11-12-03	NA	56
Dr. Asim Raza	15-12-03	98	57
Dr. Zakir Ali	15-12-03	96	58
Dr. Saifullah Khan	15-12-03	95	59
Dr. Tahir Ahmed Khan	12-10-03	88	61
Dr. Ishtiaq Ali	12-11-03	91	60
Dr. Saher Bano	15-12-03	90	61
Dr. Ziauddin Ahmed	12-10-03	93	62
Dr. Zafar Ali Qaim	15-12-03	93	63
Dr. M Siddique Nizamani	13-12-03	92	64
Dr. Rashida Soomro	4-04-03	87	65
Dr. Marvi Soho	15-12-03	NA	66
Dr. Bashir Ahmed	23-09-05	NA	67

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Name	Date of Joining	DOB in Seniority List 2005	DOB in Seniority List 2014
Dr. Saeeduzaffar	18-03-90	12-04-63	04-12-63
Dr. Naseem Aktar Araien	18-07-89	09-05-56	05-09-56
Dr. Mahnaz Parveen	01-06-89	28-03-60	26-03-60
Dr. Riffit Sultana	03-02-90	06-07-61	07-06-61
Dr. Asma Jamal (DOJ)	28-01-92	28-01-92	18-01-92
Dr. Umar Channa	12-9-94	09-02-65	02-09-65
Dr. Ghulam Sarwar Lashari	4-97-93	01-03-65	03-01-65
Dr. Rizwan Ashraf	30-07-92	23-10-66	23-08-63
Dr. Nusrat Hussain	04-02-96	09-01-62	09-01-63
Dr. Azhar Hussain.	05-05-94	15-05-62	13-05-62
Dr. Siddique Ansari	05-12-1992	08-04-65	04-08-65
Dr. Nazish Naqvi	07-04-2000	10-02-74	02-10-74
Dr. Kanta Santani	07-06-2000	03-12-68	03-12-67
Dr. Hafiz Mumtaz	12-10-2003	12-1266	29-04-66
Dr. Tahir Ahmed Khan	12-10-2003	16-12-72	16-02-72
Dr. Zafar Ali Qaim	15-12-2003	05-08-71	08-05-71
Dr. Kausar Shah	06-04-1993	12-03-68	10-04-65