



**INFORMATION SYSTEM AUDIT REPORT
ON
DIGITIZATION
OF THE FINANCIAL SERVICES
OF
PAKISTAN POST OFFICE DEPARTMENT
AUDIT YEAR 2019-20**

AUDITOR-GENERAL OF PAKISTAN

PREFACE

Auditor-General of Pakistan conducts audit under 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. The Information Systems (IS) audit of the digitization of financial services of PPOD was conducted accordingly.

Director General Audit, Postal and Telecommunication Services conducted IS audit during audit year 2019-20 for the period 2011-12 to 2019-20 with a view to reporting significant findings to stakeholders. Audit examined the efficiency and effectiveness of IS operations of Financial Services of PPOD. In addition, through data analytics, Audit also assessed, on test check basis, whether the management complied with applicable laws, rules, and regulations in managing the IS Digitization Services. The Audit Report indicates specific actions that, if taken, will help the management to realize the objectives of the project. All observations included in the report have been finalized in light of discussions with the management in the DAC meetings.

The Audit Report is submitted to the President of Pakistan in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan 1973, for causing it to be laid before both houses of the Majlis-e-Shura (Parliament).

Islamabad
Dated: 15th November, 2022

Sd/-
(Muhammad Ajmal Gondal)
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ABBREVIATIONS

APPM	Accounting Policies and Procedure Manual
AIMS	A one Management Solutions
B-VPN	Building Virtual Private Network
CDWP	Central Development Working Party
CMS	Complaint Management System
COBIT	Control Objectives of Information Technology
CSS	Centralized Software Solution
DAPPOD	Directorate of Accounts Pakistan Post Office Department
DR	Disaster Recovery
DOS	Disk Operating System
EMTTS	Electronic Mail Track & Trace System
GFR	General Financial Rules
GPO	General Post Office
HTTPS	Hyper Text Transfer Protocol Secure
ITO	Income Tax Ordinance
ICT	Information Communication Technology
IS	Information System
IT HR	Information Technology Human Resource
IRT	Incident Response Team
JDs	Job Descriptions
LLC	Limited Liability Company
MIS	Management Information Systems
MPLS	Multiprotocol Label Switching
MoITT	Ministry of Information Technology & Telecommunication
NITB	National Information Technology Board
NTC	National Telecommunication Corporation
PLI	Postal Life Insurance
PMU	Project Management Unit
PMG	Postmaster General
PPSMB	Pakistan Postal Services Management Board

PTCL	Pakistan Telecommunication Corporation Limited
P&TS	Postal and Telecommunication Services
SSA	Special Saving Accounts
SSL	Secure Socket Layer
SB	Savings Bank
TLS	Transport Layer Security
UAT	User Acceptance Test
VPN	Virtual Private Network
WAN	Wide Area Network

EXECUTIVE SUMMARY

Directorate General Audit, P&TS and Special Sectors Audit Wing of the Auditor General of Pakistan conducted IS audit of digitization of financial services of Pakistan Post Office Department (PPOD) in two stages from September to November, 2019 and in May & June, 2020 for the project of “Digitization/Customization of Financial Services of Pakistan Post Office Department”. During the first stage, the audit focused on the financial and administrative aspects of the project. Whereas during the second stage, the Information System of the Project was examined. The Report has been finalized in the light of Terms of References (ToRs) approved by the office of the Auditor-General of Pakistan.

Pakistan Post Office Department performs its functions under the provisions of Post Office Act, 1898. It is under the administrative control of Ministry of Communications. The primary function of PPOD is the delivery of mail and payment of money orders. Apart from this, the Department is performing about thirty-three (33) agency functions on behalf of various departments and organizations of the Government which include, inter-alia, Savings Bank, Postal Life Insurance, Collection of Taxes and utility bills.

PPOD started to digitalize its seven (7) financial services i.e., Savings Bank, Military Pension Payments, Electronic Domestic Money Transfer, Utility Bills & Provincial Tax Collection, BISP Disbursements and Bait-ul-Mal Payments. This project was executed by PPOD by hiring the services of M/s TelcoNet as a first vendor. Subsequently, it was awarded to M/s AIMS. An amount of Rs 831 million was spent by the Department on this task from 2012 to 2019. It included the cost of other ICT services i.e. EMTTS, CMS, Mobile Delivery Updates etc. which were awarded to M/s 360 Technology Pvt. Ltd.

The audit observed that the task of digitization faced

difficulties right from the start. It was planned as a project under PSDP but was started without approval from the Central Development Working Party (CDWP). The department lacked necessary IT leadership and expertise to start the initiative of such magnitude. As a result, the monitoring of the vendors remained sub-optimal/ ineffective. The project which was to complete in three years was extended several times but remained inconclusive after seven years. PPOD was unable to make a safe & secure exit from the agreements with vendors. As a result, the organization lost its precious transactional data.

Due to the serious nature of irregularities pointed out by audit, Ministry of Communications referred the case to FIA for detailed investigation.

Audit was of the view that lack of proper planning, inadequate IT skill base within the organization, issues in award of contract, poor contract management and faulty contracts led to complete disarray of computerization task in PPOD. It is recommended that any future initiative/project must address the inadequacies pointed out by audit to ensure smooth transition from manual to computerized record.

AUDIT FINDINGS & RECOMMENDATIONS

PPOD not only was slow in deciding to adopt modern technology in aid of its operations but also put in sub-optimal effort in the implementation even when the decision was finally taken. The task was started without acquiring enough human resources to monitor and supervise the job of computerization. In the absence of a competent human resource, the task at hand was difficult to complete satisfactorily.

The whole exercise finally came to a close with a loss of not only public funds but also a lot of precious time and the intended benefits that the project was purported to bring to the organization. The key audit findings in this report are as follows:

- i. Non-production of record was pointed out in one case¹.
- ii. Issues relating to poor IT governance were pointed out in six cases².
- iii. Financial Management issues were highlighted in four cases³.
- iv. Irregularities in award of contract were observed in twelve cases⁴.
- v. Contract management issues like use of illegal version of software, non-observance of contractual obligations and non-blacklisting of vendor were highlighted in eight cases⁵.
- vi. Irregularities regarding operation & control of IT system i.e unreliable web application and non-resolution/ manipulation in complaint management system were highlighted in three cases⁶.

Recommendations

- i. PPOD is a large public sector organization which must develop its long term IT strategy. It should also work on developing its in-house capacity to oversee the process of digitization.
- ii. Comprehensive software system with integrated components may be implemented instead of completing the task in bits and pieces in order to avoid compatibility issues as experienced by the department in the past.
- iii. Proper implementation of rules & regulations especially Public Procurement Rules be ensured in any future procurements. The department needs to identify the specific needs and

¹4.1

²4.2.1, 4.2.2, 4.2.3, 4.2.4, 4.2.5 & 4.2.6

³4.3.1, 4.3.2, 4.3.3 & 4.3.4

⁴4.4.1, 4.4.2, 4.4.3, 4.4.4, 4.4.5, 4.4.6, 4.4.7, 4.4.8, 4.4.9, 4.4.10, 4.4.11 & 4.4.12

⁵4.5.1, 4.5.2, 4.5.3, 4.5.4, 4.5.6, 4.5.7 & 4.5.8

⁶4.6.1, 4.6.2 & 4.6.3

- develop its requirements before embarking on procurement of software solutions.
- iv. User Acceptance Tests (UAT) must be conducted before widely rolling out the applications by the department to achieve the desired objectives of digitization. It must be ensured before implementing such a large IT software whether the software is as per the requirement or not.
 - v. General and application controls i.e source codes, customization of software etc. were not shifted by the vendor to the department, who is the owner of the data. This shifting of controls is necessary for data availability, secrecy, privacy and security. It is recommended that in the contract agreements, relevant clauses must be introduced for safeguarding departmental interests.
 - vi. The incident management process should properly be defined in the declared procedures. Moreover, the incident management & response team should formally be declared and entrusted with the task to identify, assess and response escalation and treatment of incidents. Besides this a business continuity management team may formally be declared and business continuity plan should be tested periodically.
 - vii. The logs for the databases, network devices and antivirus software be maintained and reviewed on regular basis. Besides, periodic risk assessment exercises should also be conducted on regular basis and should cover all critical hardware, software and data.

1. INTRODUCTION

Pakistan Post has a broad and varied role to play beyond provision of communication link for individuals and businesses. To compete with the changing communications market, Pakistan Post has been emphasizing the use of new communication and information technologies to move beyond what is traditionally regarded as its core postal business.

Pakistan Post Office Department (PPOD) was established under the Post office Act, 1898, as a service department. PPO is headed by a Director General (DG) who is also the Chairman of Pakistan Postal Service Management Board (PPSMB). The Board was created under an ordinance in 2002. Pakistan Post Office Department consists of nine (09) Circles, each headed by a Postmaster General. There are eighty-five (85) GPOs & sixty-two (62) Divisional Superintendents Postal Services (DSPS) responsible for administering around 13,000 post offices.

Background Information

PPOD submitted a PSDP project of “Computer Automation of Pakistan Post” with estimated cost of Rs 458 million during 2009-10 in CDWP meeting held on 19.11.2009. An initial allocation of Rs 100 million was also earmarked for the project during financial year 2009-10. The project was discussed in the CDWP meeting but it was not included in the minutes of meeting due to the reason that working papers of the project were not ready. Secretary Ministry of Postal Services requested the Planning & Development Division to include it in the next CDWP meeting to be held in January, 2010 on 19.12.2009. In response, Planning & Development Division assured to place the project before CDWP, in its next meeting, besides allowing Ministry of Postal Services to initiate preparatory work without any commitment, in anticipation of approval of project by the CDWP.

However, the project was not approved by CDWP and no reasons were found on record. Subsequently postal authorities decided to complete the project with their existing budget as they had started preliminary work including invitation of Expressions of Interests (EoIs) and scrutiny of vendors for various services. Work for digitization was finally assigned to M/s TelcoNet and an agreement in this regard was also signed on 19.01.2012 for three years, extendable for further two years. However, the job could not be completed in the prescribed time frame and contract was extended till February, 2019.

Contractors and Projects

Pakistan Post has been running following IT systems:

- i. Centralized Software Solution (CSS)
- ii. Complaint Management System of CSS (CMS-CSS)
- iii. Electronic Mail Track & Trace System (EMTTS)
- iv. International Postal System (IPS)
- v. Mobile Delivery update
- vi. Websites like pakpost.gov.pk, mispakpost.gov.pk, ep.gov.pk, pakpostshop.gov.pk

Audit observed that multiple vendors were hired by PPOD during the effort to digitalize its financial services. Main vendors with which the department entered into contracts were as under:

i. M/s TelcoNet

The Contract of the project of digitization of financial services of Pakistan Post” was initially awarded to M/s TelcoNet on 19th January, 2012 for a period of three years and the same was extended till February, 2019. M/s TelcoNet offered a turnkey software that was a hybrid model of two software solutions, Riposte Essential and a Saving Bank module based on Iraq Post solution.

ii. M/s 360 Technology

The Contract for project of Maintaining, Updating, Re-engineering, Running EMTTS, IPS, Mobile Delivery Update & Complaint Management System with Call Center was awarded to M/s 360 Technology on 1st December, 2013 for a period of three years.

iii. M/s A-I Management Services (AIMS)

After termination of the contract with M/s TelcoNet, the contract for Maintenance, Operation, Customization, Re-engineering and Management of Centralized Software Solution (CSS) for financial services of Pakistan Post was awarded to M/s A-I Management Services (AIMS) w.e.f 16th February, 2019.

Expenditure Incurred

As per audited record, PPOD incurred an expenditure of Rs 831.084 million on digitization effort. The detail is as under:

Sl. No.	Contractor	Period	Expenditure Rs
1	M/s Telco Net	19.01.2012 to Feb, 2019	409,915,269
2	M/s 360 Technology	01.12.2013 to 30.06.2019	389,168,567
3	M/s A-I Management Services (AIMS)	16.02.2019 to 30.06.2019	32,000,000
Total			831,083,836

2. AUDIT OBJECTIVES/TORs

As per approved terms of reference (TORs) audit was to analyze whether;

- i. The procurement of services of software-firms i.e. M/s Telco Net, 360-Technologies and M/s AIMS had been carried out in accordance with the prevalent consultant selection guidelines/regulations as enunciated in procurement of Consultancy Services Regulation, 2010.

- ii. Public Procurement Rules (PPRs), 2004 were observed in letter and spirit.
- iii. The objectives of the computerization were achieved or otherwise.
- iv. The installed system was able to meet the requirements laid down during the procurement.
- v. A proper backup plan was available for the system.
- vi. The PPOD staff was trained by contractors, as required in the agreements.
- vii. The licenses acquired were original or pirated.
- viii. Proper procedure of Income/Sales Tax had been adopted and deductions had been made at the prescribed rates.
- ix. The wire-frames of the software were developed in consultation with the major stakeholders of the department before the software was deployed.
- x. The software was test-run as a pilot project for checking its efficiency and other indicators before the formal deployment.
- xi. The TORs developed for the hiring of software development firms were clearly articulated and approved by the relevant forum.
- xii. The contract agreement was time based or deliverable-based and whether the payments were made after ensuring deliverables quality.
- xiii. System maintenance was part of the contract agreement, or a separate contract was made in this regard.
- xiv. IT governance, operations and related development acquisition, process of business continuity planning, information security practices & policies and IT operation controls implemented at PPOD were effective.

3. AUDIT SCOPE AND METHODOLOGY

The scope of audit was to scrutinize the record relating to above-mentioned objectives at Postal Headquarters Islamabad. GPO Islamabad & Rawalpindi were also visited to evaluate the functioning of CSS and allied matters.

The audit team reviewed permanent and planning files, past annual audit reports to collect information regarding digitization of financial services of Pakistan Post Office Department. Data analytics was performed to whatever data management of PPOD provided to audit. Audit assessed the duties, responsibilities of staff against the job description and scrutinized records pertaining to human resource. Auditors scrutinized the record to assess whether resources were economically acquired, efficiently utilized, the results of the computerization were achieved and the canons of financial propriety were observed while spending.

4. AUDIT PARAS

4.1 Non-Production of Record

Section 14 (2) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance No XXIII of 2001 required all PAOs Ministry/Division to make available all information/record to audit as and when required by them, otherwise disciplinary action will be initiated against person(s) responsible for the delay.

Audit observed that Standard Operating Procedures (SOPs) were required to be framed by the Steering Committee for all seven financial services. The vendor was required under contract clause to prepare users / systems manuals in light of SOPs framed by the Steering Committee. Audit requisitioned these SOPs and Manuals on 25.09.2019, 02.10.2019, 10.10.2019 and 30.10.2019. Despite these reminders and several verbal requests, the management provided a copy of only two manuals developed for EMO and utility bills collection. SOPs/Manuals of following five modules were not produced till finalization of this report:

- i. Saving Bank
- ii. Military Pension Payments
- iii. Provincial Tax Collection
- iv. BISP Disbursements
- v. Child Support Programme

It is suspected that the vendor did not develop these manuals and the management failed to take any action against them for breach of contract clauses. Further, during IS audit of digitization of the financial services several requisitions were served to the PPOD to produce the record as detailed in **Annex-I** for audit scrutiny so that the audit assignment could be completed in time. Department did not produce the record despite several verbal/ written requests.

The matter was reported to the management and PAO during July to November, 2020. It was replied that all relevant files of IT wing were provided to audit which remained in their custody for more than 20 days w.e.f. 16-Jun-2020 to 07-Jul-2020.

The reply was not tenable as the record mentioned in the para was not provided despite repeated requests.

DAC in its meeting held on 08.06.2021 directed the management to provide all relevant record to audit besides inquiring into the matter of non-production of record during audit. No further progress was reported till finalization of this report.

Audit recommends that manuals and SOPs for the five modules should be provided alongwith the record as per **Annex-I** besides fixing responsibility for non-production of record.

4.2 IT Governance

4.2.1 Non-establishment of IT/MIS Steering Committee

International best practices such as Plan and Organize (PO) 4.3 of Control Objectives for Information and Related Technology (COBIT) 4.1 advocate that there should be an IT Steering Committee comprising of senior and middle managers that meets from time to time to discuss high-level and long-term issues in the organization. An IT Steering Committee will typically discuss the future states of the organization and how the IT organization will meet the organization's needs.

Audit observed that the department did not establish steering committee at strategic level that could approve IT strategic plan or allocate resources. Audit was of the view that without an IT steering committee, it was difficult for the management to direct, review, and approve the IT strategic plans, oversee major initiatives and allocate resources for its projects. A committee was established by the department comprising Deputy DG (SI), Director ICT (AIMS) and three other directors. The committee was established only for project assigned to M/s AIMS and that too after two months of award of project. The committee failed to convene the meetings as per its ToRs.

The matter was reported to the management and PAO from July to November, 2020. It was replied that case for creation of 41 IT posts had already been taken up with Ministry of Communications. Another case of creation of IT Cadre had also been approved by the PPSMB which was under process.

DAC in its meeting held on 08.06.2021 directed the management to pursue the case of creation of posts. DAC further directed the management to provide the details of case approved by PPSMB for creation of IT cadre. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that responsibility in this regard be fixed and IT Steering Committee be notified to oversee all digitization tasks.

4.2.2 Absence of Long-term Information Technology Strategy

In an organization like PPOD where millions of rupees were invested to replace the manual with digital system, a long-term plan (i.e., three- to five-year horizon) was required in which business and IT management cooperatively describe how IT resources will contribute in achieving organization's strategic objectives.

Audit observed that the management did not formulate any long-term strategy for functioning of Information Systems. Resultantly, IS activities of the project did not have any formal linkage with the overall goals of the organization. Activities were being performed on ad-hoc basis and individual efforts were not aligned towards a higher-level goal. Lack of interest by governing bodies had left PPOD without a strategic plan for the future.

The matter was reported to the management and PAO from July to November, 2020. It was replied that the recommendations / suggestions of the audit were valid and should be observed once the adequate IT HR and departmental IT Infrastructure would become available with the PPOD. As currently only 10 (approx.) IT Officers posts / seats of BS-17 to BS-19 were available which were created in the 1980s. The PPOD submitted a PC-1 to overcome this issue in 2009 but unfortunately it could not get the approval of the competent forum. It was further explained that a case of 115 redundant seats for creation of 41 IT posts / seats (as Critical Mass) had recently been forwarded to the Ministry of Communications.

Audit explained to the DAC in its meeting held on 08.06.2021 that it was the responsibility of the PPOD top management to formulate long term strategy as a first step. All actions were subservient to strategy. DAC directed the management

to make necessary arrangements to prepare IT strategy. DAC further directed the management to pursue the case already taken up with Ministry of Communications for creation of posts of IT cadre. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that in future efforts should be made to align all IS related jobs with the organizational goals through development of a comprehensive IT strategy so that incidents of failure could be avoided. Moreover, IT department be strengthened by allocating adequate staff.

4.2.3 Poor Human Resource Management

Clause 4(xxiii) of Terms of Reference (TORs) for digitization of financial services of PPOD provides that, “Like other government organizations, Pakistan Post is quite deficient in IT HR in comparison with the expansion in automation at locations. The solution proposed by the vendor should ensure minimum IT HR requirements and true technology transfer openness.”

Audit observed that there was no Human Resource Policy that could steer the attainment of goals of the organization. The department did not prepare any training plan including training need assessment of the employees. It was also observed that PPOD had not established/strengthened its own IT cadre to cope with the needs and save the huge financial resources paid to vendor. The seniority list of IT cadre revealed that PPOD did not have sufficient IT resources as required for the expansion of automation at its different locations.

The detail of IT Cadre at the time of audit was as follows:

Sr. No.	Name of Post	BPS	Total Posts	Available Post	Available at H/Qs
1	Director	19	1	1	1
2	System Analyst	18	2	2	-
3	Programmers	17	7	6	2
4	DataProcessing Assistant	16	15	15	4

As a result, the department was not ready for technology transfer and effective monitoring of the contracts. Audit was of the view that the department had to rely on the external resources for execution of the project.

The matter was reported to the management and PAO from July to November, 2020. It was replied that the recommendations by audit were very useful and the PPOD should follow these. But it was important to mention here that a critical mass relating to HR was mandatory alongside the required training. The suggestion of training would be fully addressed once the critical mass becomes available.

Audit apprised the DAC in its meeting held on 08.06.2021 that PPOD did not have any training & development policy, plan for training need assessment and subsequent trainings of the employees. DAC pended the para and directed the management to prepare requisite documents on priority basis besides pursuing the case already taken up with Ministry of Communications for creation of posts of IT cadre. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that PPOD must chalk out its HR policy and carry out formal training need assessment of the employees that could facilitate the permanent staff to minimize its reliance on external short-term resources. PPOD may hire the requisite staff with proper qualifications and give them effective and targeted trainings on the critical IT functions.

4.2.4 Non-formulation of policy on Access Management

As per International Practices, Management was responsible for the formulation/ approval of a policy on Access Management so as to enforce controls effectively over applications or networks. The purpose of access management was to allow authorized users access to appropriate data and deny access to unauthorized users.

Audit observed that the management did not formulate a policy or procedures to grant/change/revoke user access to information. The periodic review of role-based user access rights was also not conducted. Furthermore, there was no guidelines regarding approval of the process for password allocation and time duration to change the passwords. In the absence of documented policy, processes and procedures, the system was exposed to the risk of inconsistent practices and controls.

The matter was reported to the management and PAO during July to November, 2020. It was replied that the Centralized Software Solution (CSS) was the only software application product based on a strong architecture at back-end as well as using Virtual Private Network (VPN) established over PTCL broadband as a safe connectivity tool.

The department did not have any mechanism, which may result in errors and the loss of valuable information/assets as access controls protect against threats like unauthorized access, inappropriate modification of data, and loss of confidentiality.

DAC in the meeting held on 08.06.2021 directed the management to write a letter to PTCL about the protection of data relating to PPOD so that data may not be misused. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that steps be taken to secure and regain the precious data at the earliest.

4.2.5 Non-development of back office and treasury account application

As per Clause4(ii) of TORs for digitization of financial

services of PPOD, an off-the-shelf software solution which caters financial services of Pakistan Post over the counters, back office and integration with other stakeholders including P&TS Audit, CMA(P), DA PPO, Utility companies and others was required. Moreover, Clause 4(xix) of the same document required connectivity with other organizations.

Audit observed that M/s TelcoNet was required to develop a module that could summarize all the day out activity for report purposes or create a link between front desk and monitoring officer to check the authenticity of the transactions and tally the information to rest of the records. However, the vendor did not develop treasury or audit module. The department failed to enforce the terms of the agreement. Even the specification and the user requirements were not defined by the PPOD.

As a result, the ledgers of Saving Bank Ordinary Accounts remained incomplete and left un-reconciled balances of saving bank ordinary accounts in all the GPOs. There was no provision for generating the saving bank schedules or cash accounts effect against the saving bank transactions. There was duplication in the recording of saving bank transactions. On one hand, the transactions were being processed through software and on the other manual ledgers were being maintained.

By virtue of centralization, other organizations could also be dispatched electronic information/data. The system offered by the vendors should have said facility for use as and when desired by the department. The Organization needed a back office/treasury module that could account for all the transactions on the front desk and transform a one-page summary for submission at the respective head office or report to the stakeholders.

The matter was reported to the management and PAO during July to November, 2020. It was replied that the matter of TelcoNet

had already been forwarded to the FIA by the Ministry of Communications and the outcome would be shared once received. The management further explained that matter is lying pending in Federal Ombudsman.

DAC in its meeting held on 08.06.2021 directed the management to pursue the case with FIA / Federal Ombudsman and share the outcome of the case with Audit. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that responsibility be fixed against those at fault to avoid such happenings in future.

4.3 Financial Management

4.3.1 Non-execution of pilot sites and unauthorized advance payment to the contractor - Rs 73.634 million

According to Post Office Manual Vol-II 434. (1): advances to contractors are as a rule prohibited. Moreover, according to System of Financial Control and Budgeting 2006, no advance payment can be made to a private vendor. Further, as per Clause 4(xxii) of TORs of contract agreement between PPOD and TelcoNet: “The Vendor would rollout pilot site in 2 months after the award of contract using customized off-the-shelf solution. Before award of contract, the vendor would be required to install the test version of the software complete in all respects (not the prototype) for evaluation by client. The contract will only be awarded after the acceptance of test implementation for at least one week by the client or as deemed appropriate.

During IS audit of PPOD, it was observed that in contravention of the Clause 4(xxii) of TORs of the contract between PPOD and M/s TelcoNet, the vendor could not rollout any pilot site in the prescribed time-frame of two months. No evidence of completion of pilot sites was found available in record. Audit was of the view that in the absence of any evidence, it was clear that roll-out at pilot site was not achieved. Despite not getting pilot sites rolled out, the department awarded the contract to the bidder. In addition, the contractor demanded seed money and an amount of Rs 73,634,000 was paid to contractor as advance. Audit was of the view that the advance payment to contractor was unauthorized as it was in violation of rules. Further, the advance payment to contractor was made without any invoice.

Finance Division had imposed a ban on purchase of durable goods. PPOD forwarded a summary for lifting the ban and re-appropriation of funds for Rs 23.634 million. Finance Division rejected both the demands and advised to adopt the proper way for computerization of financial services. Hence, the payment was also considered unauthorized as it was made against the instructions of Finance Division.

The matter was reported to the management and PAO during July to November, 2020. The management informed the DAC in its meeting held on 29.01.2021 that advance payment was necessitated by the particular requirements of the project wherein the heavy cost of permission / licenses was to be borne up front before development and customization of the software could begin. DAC was further informed that Fact Finding Inquiry committee had also observed that financial release of Rs 73.634 million (100% advance payment) was without fulfillment of the contractual obligation under Clause4(xxii) of the TORs of the contract and responsibility in this regard had also been fixed on two retired officers.

DAC directed the management to implement the recommendations of the fact-finding inquiry committee under report to PAO/Audit. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that responsibility be fixed for undue favor to contractor at the earliest.

4.3.2 Irregular expenditure without execution of agreement - Rs 25.309 million

According to Rule 9 of GFR, no authority may incur any expenditure or enter into any liability involving expenditure from public funds until the expenditure has been sanctioned by an authority, to which power has been delegated on his behalf.

During IS audit of PPOD, it was observed that work order was issued to M/s AIMS on 14.02.2019. Hence, before formal work order the vendor had already been issued a letter by the department to take-over the CSS support services, data center & VPN connectivity w.e.f. 16.02.2019 without execution of contract agreement. The said contract was finally signed on 15.05.2019 after a delay of three months. By that time an amount of Rs 25,309,259 had already been paid to M/s AIMS. The payments without execution of contract were

held irregular. Detail is as under:

(Amount in Rs)

Sr. No.	Month	Support Engineer	VPN	Project Maintenance	Data Centre	Total
1	16.02.19 to 28.02.19	1,540,240	362,269	1,441,787	434,088	3,778,384
2	March – 19	3,459,617	836,006	3,327,201	1,001,741	8,624,565
3	April – 19	3,696,576	836,006	3,327,201	1,001,741	8,861,524
4	01.05.19 to 14.05.19	1,712,229	377,551	1,502,607	452,399	4,044,786
	Total	10,408,662	2,411,832	9,598,796	2,889,969	25,309,259

Audit was of the view that allowing contractor to take over the software systems and payment of Rs 25,309,259 was irregular.

The matter was reported to the management and PAO from July to November, 2020. The management informed the DAC in its meeting held on 29.01.2021 that the matters relating to M/s AIMS were being inquired by a high-level committee, constituted by the PAO under the supervision of Senior Joint Secretary, Ministry of Communications, Islamabad.

DAC directed the committee to complete the task within ninety days and submit report thereof to PAO/Audit for further necessary action. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that responsibility be fixed against those at fault to avoid such irregularities in future.

4.3.3 Excess payment to the Contractor - Rs 13.107 million

According to Para 10(i) of GFR Vol-I, 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 expenditure of his own money.

During IS audit of PPOD, it was observed that unauthorized increase of 10% was granted on the payments made on account of deployment of support engineers to M/s TelcoNet without any provision in the contract agreement. Such provision did not exist in TORs and bidding documents as well. Hence, all payments made with 10% increase were held unauthorized.

The matter was reported to the management and PAO during July to November, 2020. The management informed during DAC meeting held on 29.01.2021 that tender document was a requirement at the pre agreement stage of procurement. Contract agreement was the document on which all payments to the vendor were based. Contract agreement always was the detailed document covering all the aspects of any project. Increase was in line with Clause 9(b) of the agreement.

The reply was not tenable as 10% increase was granted to vendor without any provision in the contract agreement.

The DAC directed the management to effect recovery of overpaid amount under report to PAO/Audit. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that responsibility be fixed besides recovery of excess payment from the contractor under report to Audit.

4.3.4 Overpayment by charging sales tax at higher rates – Rs 9.397 million

According to Section 3 (1 & 2) of Islamabad Capital Territory (Tax on Services) Ordinance 2001 amended upto 30th June, 2016: “There shall be charged, levied and paid a tax known as sales tax @ 16% of the value of the taxable services rendered or provided in the Islamabad Capital Territory”. The said tax was reduced by FBR from 16% to 5% vide S.R.O. No.781(1)/2018 dated 21st June, 2018.

During IS audit of PPOD it was observed that the management kept on paying sales tax to the contractors M/s 360 Technologies and M/s TelcoNet @ 16% during 2018-19 despite reduction in rate by the FBR to 5%. An amount of Rs 13,667,668 was charged by the vendors on account of sales tax on services @ 16% instead of due amount of Rs 4,271,146 i.e. @ 5%. Resultantly, the PPOD made overpayment amounting to Rs 9,396,521 (**Annex-II**).

The matter was reported to the management and PAO during July to November, 2020. In the initial reply, the management informed that the deduction on this account would be made from the payment of the vendors. Later on, the management informed the DAC in its meeting held on 29.01.2021 that the matter was being inquired by a high-level committee, constituted by the PAO under the supervision of Senior Joint Secretary, Ministry of Communications, Islamabad.

DAC directed the committee to complete the task within ninety days and submit report thereof to PAO/Audit for further necessary action. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that overpaid amount be recovered from the contractor besides fixing responsibility under report to Audit.

4.4 Issues related to award of contract

4.4.1 Irregular award of contract to M/s TelcoNet – Rs 409.915 million

Rules 30, 31, 35 and 38 of the Public Procurement Rules 2004 require that a bid once opened in accordance with the prescribed procedure shall be subject to only those rules, regulations and policies that are in force at the time of issue of notice for invitation of bids. No bidder shall be allowed to alter or modify his bid after the bids have been opened. However, the procuring agency may seek and accept clarification to the bid that does not change the substance of the bid. Procuring agencies shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract. Further as per Import Policy Order 2009 of Ministry of Commerce, import or purchase of software or related solutions were not allowed from India or Indian based firms.

During IS audit of PPOD, it was observed that the tender notice was published in print media on 20th and 21st October, 2009 for digitization of financial services of Pakistan post. In response, twenty-four companies submitted their proposals and eleven companies were shortlisted. Only seven companies submitted technical proposals. Audit demanded the technical proposals of all the seven companies, but only one proposal, submitted by M/s TelcoNet, was produced to Audit. Rest of the technical proposals were not provided. M/s TelcoNet was approved for centralized solution “Post Global”.

It was noticed that “Post Global” was a product of Indian-Hyderabad based Company “Reason Solutions”. Whereas, M/s TelcoNet claimed it to be a product of M/s Aditi Corp LLC, USA. Subsequently, it was proved that M/s Aditi Corp LLC, USA was only a promoting agency. On the basis of this information Audit was of

the view that M/s TelcoNet was not eligible to participate in the tendering process as they offered an Indian based software. As vendor had deliberately violated the Import Policy Order 2009 of Ministry of Commerce, therefore, it was required to be disqualified, but PPOD entered into negotiations with the M/s TelcoNet and accepted replacement of “Post Global” with “Riposte Essential” a product of Escher Group, Ireland. It is worth mentioning here that both the financial bid and technical proposal submitted by M/s TelcoNet were for “Post Global” but work order to contractor was issued on the basis of “Riposte Essential.” Since this was a material change in the bid therefore, fresh tenders were required but PPOD accepted “Riposte Essential”. It was a violation of Public Procurement Rules, 2004.

The matter was reported to the management during October & November, 2019. The management admitted that points raised by audit were valid. Replacement of “Post Global” with “Riposte Essential” was due to the reason that the cost and scope of work were intact even after change of product. DAC was informed in its meeting held on 29.01.2021 that fact finding inquiry committee had also probed this issue and fixed responsibility in this regard on two retired officers. The Committee had also recommended the firm to be blacklisted.

DAC directed the management to implement the recommendations of the fact-finding inquiry committee, especially regarding blacklisting, under report to PAO/Audit. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that appropriate action be taken against the persons found responsible by the inquiry committee besides taking effective measures to control such irregularities in future. Blacklisting process may be completed at the earliest.

4.4.2 Irregular payment due to unjustified extensions of contract with M/s TelcoNet - Rs 268.585 million

According to Rule 12(2) of PPRA, all procurement opportunities over two million rupees should be advertised on the Authority's website as well as in other print media or newspapers having wide circulation. Further, note below rule 42 (c) (iii) stipulates that the contract or contracts do not exceed three years in duration. As per contract agreement, the extension of the contract was subject to satisfactory accomplishment of the contract.

Audit observed that the contract agreement between PPO Department and M/s TelcoNet for the period January, 2012 to January, 2015 was further extended for two years after the initial period of three years. The extension was considered illegal as it was beyond the three years' period allowed by PPRs 2004 and despite unsatisfactory performance by the vendor. The agreement was further extended for one-year upto 19.01.2018 and again extended for one year upto 18.01.2019 without evaluation of the performance of the vendor. This extension also expired without completion of the project. The award of extensions, despite the fact that the contractor had miserably failed to accomplish the goals of the project after repeated reminders was held irregular in Audit. Hence, payments amounting to Rs 268,585,173 as detailed in the attached **Annex-III** made to contractor during the period of illegal extensions were also held irregular.

The matter was reported to the management and PAO from July to November, 2020. The management informed the DAC in its meeting held on 29.01.2021 that the contract extended as per agreement Clause 9(a) for two years w.e.f. 19.01.2015 to 18.01.2017 and the extension was necessary to complete the project. Further extension of two years w.e.f. 19.01.2017 to 18.01.2019 was made on yearly basis. It was basically direct contracting rather than extension as per Clause 42(c)(i) of PPRs, 2004.

DAC was informed in its meeting held on 29.01.2021 that fact

finding inquiry committee had also observed this issue and concluded that first two years' extension was awarded without any performance evaluation, in clear violation of PPRs. Responsibility, in this regard was also fixed by the fact-finding committee.

DAC in its meeting held on 29.01.2021, directed the management to implement the recommendations of the fact-finding inquiry committee under report to PAO/Audit. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that departmental action be completed in the light of recommendations of the fact-finding inquiry committee under report to PAO/Audit.

4.4.3 Irregular award of contract to M/s AIMS – Rs 32.058 million

According to Rule 42(b)(ii) of Public Procurement Rules, 2004, the standard specifications required should be specified explicitly while obtaining rates through quotations/tender. As per work order dated 14.02.2019, the terms of tender notice and tender documents circulated earlier were to be complied in their true letter and spirit by M/s AIMS.

During IS audit of PPOD, it was observed that technical evaluation committee unanimously recommended M/s AIMS, Islamabad for opening of their financial bid on the basis of its score in technical evaluation and remaining two firms were disqualified on technical grounds. Financial proposal of M/s AIMS being single bidder at this stage was accepted by the competent authority. The work order was issued on 14.02.2019 and the contract was signed on 15.05.2019. An amount of Rs 32.058 million on this account was paid to vendor w.e.f. 16.02.2019 to 30.06.2019. As per list of proposed project key-staff provided by M/s AIMS in technical bid, most of the staff proposed for key posts were actually employees of

M/s TelcoNet and they were considered part of M/s AIMS merely on the basis of an undertaking. It was also observed that an external member of the technical evaluation committee (from NITB) did not sign the minutes of the meeting of the committee.

The matter was reported to the management and PAO during July to November, 2020. The management informed DAC in its meeting held on 29.01.2021 that the matters relating to M/s AIMS were being inquired by a high-level committee, constituted by the PAO under the supervision of Senior Joint Secretary, Ministry of Communications, Islamabad.

DAC directed the committee to complete the task within ninety days and submit report thereof to PAO/Audit for further necessary action. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that committee be directed to complete the assignment within prescribed time frame and finding of the inquiry committee be shared with Audit.

4.4.4 Undue favour to contractor due to deviation from bid documents – Rs 6.500 million

According to terms of agreement with M/s AIMS, tender documents formed the integral part of the contract agreement.

During IS audit, it was observed that M/s AIMS was given an undue favour by incorporating clauses favourable to the contractor in violation of the tender documents. As per Clause 4.6 of tender document the successful bidder was to deposit 10% of due amount for one year as Performance Guarantee in favour of the DG PPOD before award of contract. However, in contract agreement, this percentage was reduced to 5%. Thus, the contractor had to submit only Rs 6.5 million instead of Rs 13.00 million.

Similar favour was also granted by the department in some other terms where clauses of tender documents were materially changed in final agreement. A comparison is given hereunder:

Sr.No.	Clause 2.18 of tender documents	Clause 3.12 of agreement
i	The training was to be arranged from Escher Group	The training was changed to "foreign training"
ii	The training was to be arranged for IT professionals of M/s AIMS and IT professionals of PPOD	The training was changed to IT & FS professionals
iii	The period within which the vendor was required to arrange these trainings was three months	The period within which the vendor was required to arrange these trainings was six months

The matter was reported to the management and PAO during July to November, 2020. The management informed the DAC in its meeting held on 29.01.2021 that the matters relating to M/s AIMS were being inquired by a high-level committee, constituted by the PAO under the supervision of Senior Joint Secretary, Ministry of Communications, Islamabad.

DAC directed the committee to complete the task within ninety days and submit report thereof to PAO/Audit for further necessary action. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that responsibility be fixed besides strengthening of controls to avoid such lapses in future.

4.4.5 Unjustified award of extension order to contract

According to Para 10(i) of GFR Vol-I, 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 expenditure of his own money.

During IS audit of PPOD it was observed that on 24.10.2014, Pakistan Post extended the scope of project and entered into an addendum to contract agreement with the same vendor, i.e., M/s TelcoNet for implementation of CSS at 40 more sub offices. The execution of the project of CSS at 83 locations was far behind the agreed schedule at the time of award of extension to 40 more locations. Audit was of the view that an extension order to a contract which was already delayed, was not in the interest of the department, hence considered unjustified.

It was also observed that the license was purchased for 1,000 postal counters, whereas when the contract was extended to 40 new sites, the vendor was paid an additional amount of Rs 18.974 million as license fee. Additional payment as license fee to the vendor was unjustified as the license could cater for all new sites.

The work of implementation of CSS at 40 post offices was required to be implemented within three months of the date of contract, but the same was pending even after lapse of more than five years.

The matter was reported to the management and PAO during July to November, 2020. DAC in its meeting held on 29.01.2021 was informed that fact finding inquiry committee constituted by the Ministry had also observed that PPOD used the repeat order clause to award extension to automate 40 sub offices in 2014 just to favor the contractor, without performance evaluation.

DAC directed the management to implement the recommendations of the fact-finding inquiry committee under report to PAO/Audit. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that responsibility be fixed and steps be taken to avoid such irregularities in future.

4.4.6 Un-justified terms & conditions of contract with M/s TelcoNet

According to Para 10(i) of GFR Vol-I, 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 expenditure of his own money.

During IS audit, it was observed that the terms of agreement with M/s TelcoNet were in the interest of the contractor and there were inadequate safeguards for PPOD. No penalty clause was included in the contract agreement in case the contractor failed to fulfil its obligations. No other mechanism was available in the contract to ensure that the vendor completed its obligation in the agreed time. Audit was of the view that in the absence of any penalty clause, the department was unable to get all the requirements of the contract agreement fulfilled by the vendor.

Audit was of the view that had the agreement included penalty clause or performance guarantee, the department would have been able to impose a 10% penalty of the agreed amount recoverable from the vendor.

The matter was reported to the management and PAO from July to November, 2020. It was replied that the case of M/s TelcoNet had already been referred to FIA by the Ministry of Communications and the outcome would be shared once received.

DAC in its meeting held on 08.06.2021 directed the management to pursue the case with FIA and outcome of the case be shared with Audit. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that responsibility for extending undue favour to the vendor be fixed. In future insertion of penalty clause in all the agreements be ensured to safeguard the public interest.

4.4.7 Non-posting of contract agreement with M/s TelcoNet on PPRA's Website

According to para 2 of Cabinet Division Notification No.2/1/2008/PPRA-RA.III dated 9th July, 2009 S.R.O.1170(I)/2009, all procuring agencies whether within or outside Pakistan shall post Contract Awards over fifty million rupees on PPRA's website. on the Performa as set out in Annexure-I and Annexure-II to these regulations.

During IS audit of PPOD it was observed that the PPOD did not post/upload the contract awarded to M/s TelcoNet on PPRA website.

Violations of instructions resulted in irregular contract and subsequent payments made to the contractor.

The matter was reported to the management and PAO in July & November, 2020. The management admitted before the DAC in its meeting held on 29.01.2021 that contract should have been uploaded on PPRA's website.

DAC directed the management to forward the case to Federal Investigation Authority (FIA) and take steps for its early finalization under intimation to PAO/Audit. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that case be pursued with FIA vigorously for its early decision and progress be shared with Audit.

4.4.8 Non-execution of integrity pact with M/s TelcoNet

According to PPRA 2004 Rule 7, procurements exceeding the prescribed limit shall be subject to an integrity pact, as specified by regulation with approval of the Federal Government, between the

procuring agency and the suppliers or contractors.

Audit observed that the management did not sign any integrity pact with the contractor. Integrity pact was mandatory in contract agreements to safeguard the public interest.

The matter was reported to the management and PAO from July to November, 2020. The management admitted before the DAC in its meeting held on 29.01.2021 that integrity pact was a requirement and should have been signed. DAC was further informed that fact finding inquiry committee had fixed the responsibility in this regard on two retired officers.

DAC directed the management to implement the recommendations of the fact-finding inquiry committee under report to PAO/Audit. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that responsibility be fixed to avoid such irregularities in future.

4.4.9 Non-vetting of contract by Ministry of Law and Justice awarded to M/s TelcoNet

According to Article 438 of Post Office Manual Volume-II, no contract, the amount of which exceeds Rs10,000 a month, should be entered into or renewed by a head of a circle, on behalf of the President without first submitting the draft of the contract to the Director-General for vetting by the Law Division, and obtaining sanction to its execution.

During IS audit of PPOD, it was observed that the contract agreement with M/s TelcoNet for digitization of financial services of Pakistan Post was not got vetted from Law Division.

The matter was reported to the management and PAO during July to November, 2020. The management admitted in the DAC meeting held on 29.01.2021 that contract should have been vetted by Law and Justice Division. DAC was further informed that fact finding inquiry committee had also probed the matter and responsibility in this regard had been fixed.

DAC directed the management to implement the recommendations of the fact-finding inquiry committee under report to PAO/Audit. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that in future all due formalities be observed in letter & spirit and all such agreements be got approved from proper forum. Action taken on the recommendations of the fact finding inquiry committee may also be taken promptly.

4.4.10 Submission of forged document by M/s AIMS

Rule 18 of the Public Procurement Rules 2004 required that the procuring agency shall disqualify a supplier or contractor if it finds, at any time, that the information submitted by him concerning his qualification as supplier or contractor was false and materially inaccurate or incomplete.

During IS audit of PPOD, it was observed that in the contract with M/s AIMS, Clause 15 of technical portion of tender-document required that “It will be the responsibility of the vendor to establish business relations with Escher Group regarding operation, up-gradation and customization of Riposte Essential Software”. M/s AIMS accepted this clause and submitted a letter dated 20.08.2019, claiming that it had been issued by Escher Group, wherein it was declared: “As of June 1, 2019, Escher Group has an agreement with M/s A-I Management Services (“AIMS”) where Escher and AIMS are working together to provide Escher software and related services

to Pakistan Post, subject to the terms and conditions of the agreement”. Later on, it was revealed that the aforementioned letter was forged, and that the Escher Group had refused to recognize it as authentic. It proved that the group had no agreement with M/s AIMS whatsoever. Due to provision of a forged document, the vendor was required to be disqualified. However, the vendor was awarded the contract instead.

The matter was reported to the management and PAO from July to November, 2020. The management informed the DAC in its meeting held on 29.01.2021 that the matters relating to M/s AIMS were being inquired by a high-level committee, constituted by the PAO under the supervision of Senior Joint Secretary, Ministry of Communications, Islamabad.

DAC directed the committee to complete the task within ninety days and submit report thereof to PAO/Audit for further necessary action. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that committee be directed to complete the assignment within prescribed time frame and finding of the inquiry committee be shared with Audit.

4.5 Contract Management

4.5.1 Non-performing duties by support engineers – Rs 214.728 million

According to Sr. No. 7, 10 and 11 of Job Description contained in contract agreements with vendors, technical support engineers were required to ensure smooth functioning of WAN/VPN, to train the local officials to print all type of reports, to arrange computer training for integrated software application and to submit progress report of above trainings to Headquarter on weekly basis. Further, as per Sr. No. 15 of job description, virus/ malware/ spooling/DOS trouble-shooting was also required to be made by them.

During IS audit of PPOD, it was observed that the department made a payment of Rs 214,728,000 to M/s TelcoNet and M/s AIMs for deployment of support engineers. This component of the contract formed major part of the contract. However, the management could not ensure to get work done from them as per their job description. For example, a visit of GPO Rawalpindi and Islamabad revealed that the Support Engineer did not perform their duties as per job description. It was observed that:

- i. Support engineers only forwarded more than 100 complaints to complaint cell within six months instead of resolving the technical issues of VPN at their own level.
- ii. The officials were not adequately trained on the operations of the software application by these engineers. The officials were unable to print out simple reports of saving bank transactions themselves.
- iii. Support engineers did not submit the progress reports of the computer trainings imparted to the staff in any of the 83 GPOs. The progress report of such trainings was required to be submitted to headquarter on weekly basis.

The matter was reported to the management and PAO during July to November, 2020. The management replied in the DAC meeting held on 29.01.2021 that support engineers were deployed to provide technical support. They were required to train PPOD employees in the usage of software applications along-with reports. They did so to the best of their abilities. Though some of them might had been found lacking in the performance of their duties.

DAC was informed in its meeting held on 29.01.2021 that fact finding inquiry committee had also reported on the poor performance of support engineers. DAC directed the management to implement the recommendations of the fact finding inquiry committee under report to PAO/Audit. No progress, in this regard, was intimated to audit till finalization of this report.

Audit recommends to implement the recommendations of the fact finding inquiry committee at the earliest.

4.5.2 Illegal usage of unlicensed versions of software despite payment of - Rs 103.897 million

As per Clause 2(C) of agreement and addendum to agreement reached with M/s TelcoNet, the contractor was required to provide the authorization/license/permission for use of the application software of centralized software solution in eighty-three GPOs and 40 more locations.

During IS audit of PPOD, it was observed that the management paid an amount of Rs 103,897,486 on account of license fee and annual maintenance cost to M/s TelcoNet for the use of software. Detail is as under:

S.No.	Sanction No.	Description	Amount (Rs)
1	Comp.5-2/2007-VI dt 02.02.2012	Payment for purchase of license	50,000,000
2	Comp.5-2/2007-VI dt 22.02.2012	Remaining payment of license cost including one year AMC	23,634,000

3	Comp.5-4/2014 dt 19.11.2014	Payment of license cost at 40 more locations	18,974,200
4	Comp.7-1/2017 dt 13.12.2016	Annual maintenance cost upto October, 2016	11,289,286
Total			103,897,486

The management failed to ensure that the payments made to the vendor were subsequently transferred by the vendor to Escher Group. Non-payment of vendor was pointed out when Escher Group served a legal notice to M/s TelcoNet and Pakistan Post for indecorous use of the software Riposte and payment of amount due under the software license agreement in August, 2016. Escher Group claimed an outstanding payment of USD 300,000 due by the licensee (M/s TelcoNet) upto July-2016. Later on, in October, 2019 the Ministry of Postal Services contacted the Escher's Group for verification of some official letters. Escher's Group intimated that agreement with M/s TelcoNet had been terminated on 01.06.2016 by Escher due to non-payment of outstanding dues.

Pakistan Post had paid a huge amount on account of license fee and annual maintenance cost to M/s TelcoNet. However, it did not get any upgraded versions or online support from Escher's Group. Instead, Pakistan Post was rendered in breach of Escher's intellectual property rights and under serious threat of being sued in an international court of law due to the actions of M/s TelcoNet.

The matter was reported to the management and PAO from July to November, 2020. It was replied that customized version of Riposte Essential was the exclusive property of PPOD for use in 83 GPOs and 40 sub offices. It was further explained that the case had already been forwarded to FIA for investigation on the recommendations of the fact finding inquiry committee constituted by the Ministry.

DAC in its meeting held on 08.06.2021 directed the management to pursue the case with FIA and share the outcome of

the case with Audit. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that case be pursued with FIA vigorously and progress be shared with audit.

4.5.3 Unjustified payment of annual maintenance cost – Rs 2.071 million

Clause 3.2(d) of the agreement with M/s TelcoNet required overall software product maintenance for three years as mandatory after rollout extendable to further 2 years on mutual consent. Clause 4(xxvi)(viii) of TORs also required the bidder to maintain the system for at least five years after rollout on mutually agreed terms and conditions. The maintenance was part of contract agreement. Maintenance charges were required to be quoted separately for each location on per annum, chargeable on monthly basis.

During IS audit of PPOD, it was observed that M/s TelcoNet claimed maintenance charges worth Rs 4,350,000 for the year 2013-14 for all seven services despite the fact that not a single service was completely rolled out till June, 2014.

Minutes of the meeting held with the vendor indicated that Child Support Program (CSP) module was not rolled out till October, 2016. This fact was also evident from the letter dated 29.08.2016 issued by Director (IT) PPOD. However, M/s TelcoNet issued invoice on 10.11.2016 for Rs 11.289 million which included maintenance charges for CSP worth Rs 2,071,429 for the period 01.07.2013 to 30.10.2016. The department made the payment of the said amount vide sanction dated 13.12.2016. As the CSP module was not rolled out till October, 2016 hence the claim of contractor on account of maintenance charges for CSP module was not justified.

The matter was reported to the management and PAO during

July to November, 2020. The management replied that customization and support of CSP module continued along with other modules. It could not be rolled out due to change in scope from Pakistan Bait ul Maal. The vendor and PPOD were ready to roll out the CSP payment module but there was refusal from Pakistan Bait ul Maal.

DAC in its meeting held on 19-01-2021 was informed that fact finding inquiry committee had also observed that maintenance cost of CSP was not admissible as this module was not rolled out. DAC directed the management to recover the amount from vendor under report to PAO/Audit. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that amount be recovered from the contractor besides fixing responsibility at the earliest.

4.5.4 Non-installation of upgraded/customized software application – Rs 3.992 million

Clause 3.22 of agreement with M/s AIMS required that the upgraded / customized & improved software applications along-with source packages (installers) and source code would be exclusive property of Pakistan Post. It was further required that all such items would be provided on quarterly basis or as and when required by the client, along-with version and major features and changes made in documentations. Any violation in this regard would lead to imposition of a penalty on second party @ 20% per month of the project maintenance and support center charges.

Contrary to above, M/s AIMS failed to provide core system up-gradation even after the lapse of two quarters. Hence, the vendor was liable for imposition and recovery of penalty of Rs 3,992,641 (Rs 3,327,201 x 6 x 20%) which was not recovered.

The matter was reported to the management and PAO during July to November, 2020. DAC in its meeting held on 29.01.2021 was

informed that the matters relating to M/s AIMS were being inquired by a high-level committee, constituted by the PAO under the supervision of Senior Joint Secretary, Ministry of Communications.

DAC directed the committee to complete the task within ninety days and submit report thereof to PAO/Audit for further necessary action. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that committee be directed to complete the assignment within prescribed time frame and finding of the inquiry committee be shared with Audit.

4.5.5 Non-installation of MPLS-VPN at locations and non-recovery of penalty - Rs 1.205 million

Clause 6.6 and 6.8 of agreement with M/s AIMS required that the contractor would provide secure, uninterrupted connectivity and would arrange the installation of MPLS-VPN at all the designated locations/sites by replacing the existing B-VPN in phases. The same shall be completed within one hundred fifty (150) days from effective date otherwise a penalty @ Rs 5,000 per month per location will be imposed on the contractor by the client.

During IS audit of PPOD, it was observed that M/s AIMS did not replace the existing B-VPN to MPLS-VPN in stipulated time. However, the management failed to take any action against the contractor including imposition of penalty @ Rs 5,000 per day aggregating to Rs 1,205,000 till 15.09.2019 as detailed below:

Sr. No.	No. of Locations	Date of Installation	No. of Months Delayed	Penalty @ 5000 Per Month per location (Rs)
1	40	Not available	2 (as on 26.08.19)	400,000
2	46	No installation upto 15.09.19	3.5 (as on 15.09.19)	805,000
Total				1,205,000

The matter was reported to the management and PAO during July to November, 2020. The management informed the DAC in its meeting held on 29.01.2021 that the matters relating to M/s AIMS were being inquired by a high-level committee, constituted by the PAO under the supervision of Senior Joint Secretary, Ministry of Communications.

DAC directed the committee to complete the task within ninety days and submit report thereof to PAO/Audit for further necessary action. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that committee be directed to complete the assignment within prescribed time frame and finding of the inquiry committee be shared with Audit. It is also recommended that the updated amount of penalty recovered from the vendor for non-compliance of agreement clause.

4.5.6 Poor Performance of VPN Connectivity

According to Clause 6.6 of agreement between PPOD and M/s AIMS the contractor was required to provide secure, uninterrupted connectivity. Further, Clause 3.20 of the agreement stipulated that the contractor would be responsible to provide the best and speedy connectivity, especially in the hilly areas. The connectivity should be at least fiber optic instead of copper cable at any level.

During IS audit of PPOD it was observed that one hundred and eight (108) complaints, as detailed in the **Annex-IV** were received up to 24.09.2019 relating to networking / VPN / connectivity problems. This showed the poor performance of VPN connectivity at the designated locations.

The matter was reported to the management and PAO during

July to November, 2020. The management informed the DAC in its meeting held on 29.01.2021 that the matters relating to M/s AIMS were being inquired by a high level committee under the supervision of Senior Joint Secretary, Ministry of Communications.

DAC in its meeting held on 29.01.2021 directed the committee to complete the task within ninety days and submit report thereof to PAO/Audit for further necessary action. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that responsibility be fixed and findings of the inquiry committee be shared with Audit at the earliest.

4.5.7 Deployment of Unqualified IT Staff by Vendor

According to Clause 2.6 of tender document, “IT HR must be an IT-graduate with 16-years education and experience, if required, will only be post-qualification experience”.

Audit observed that M/s AIMS deployed support engineers at designated locations for technical support for maintenance, operation, customization, re-engineering and management of Centralized Software Solution (CSS). In this regard, Audit observed the following irregularities:

- i. Support engineer deployed at Rawalakot GPO was not IT graduate. She was having only Post Graduation Diploma in IT. Hence, her deployment was irregular.
- ii. Support engineer deployed at Rawalpindi GPO joined as new support engineer on 01.04.2019 whereas the transcript on record showed 07.05.2019 as its date of issuance. Similarly support engineer deployed at Sahiwal GPO was appointed on basis of a provisional certificate by the concerned institute stating that he was studying in BS (IT) Program.

- iii. Name of support engineer deployed at Islamabad GPO as per CNIC did not match with the name on provisional result card. This created doubt about the genuineness of his certificate.
- iv. Most of the support engineers provided provisional certificates / transcripts / mark sheets instead of final certificates / degrees.

The matter was reported to the management and PAO during July to November, 2020. The management informed the DAC in its meeting held on 29.01.2021 that the matters relating to M/s AIMS were being inquired by a high-level committee, constituted by the PAO under the supervision of Senior Joint Secretary, Ministry of Communications.

DAC directed the committee to complete the task within ninety days and submit report thereof to PAO/Audit for further necessary action. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that responsibility for hiring of unqualified staff be fixed and such negligence be avoided in future.

4.5.8 Non-execution of training obligations

As per Clause 2.18 of the tender document the selected vendor was required to arrange training of their own IT professionals along with 8 IT professionals of Pakistan Post by Escher Group during the period between award of the contract and composition of 1st Quarter of project after taking over. Moreover, Clause 4.4(b) of the addendum also required that vendor would arrange training of the PPOD staff.

During IS audit it was observed that both the contractors i.e M/s TelcoNet & AIMS failed to fulfill the contractual obligations and no training was arranged by either contractor. Resultantly, technical

knowledge regarding software applications, troubleshooting and operational skills etc. could not be transferred to postal employees.

The matter was reported to the management and PAO from July to November, 2020. The management admitted in the DAC meeting that required training was not conducted however handsome outstanding dues of the vendor M/s TelcoNet along-with its security were available with the department which could be confiscated after due process. Regarding M/s AIMS management informed that the agreement had been suspended pre-maturely. Moreover, matters relating to M/s AIMS were being inquired by a high level committee, constituted by the PAO under the supervision of Senior Joint Secretary, Ministry of Communications.

DAC in its meeting held on 29.01.2021 directed the management to penalize the contractor, recover the penalty and get it verified from Audit, besides implementing the recommendations of fact-finding inquiry committee. DAC further directed the committee to complete the task within ninety days and submit report thereof to PAO/Audit for further necessary action. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that matter may be investigated and penalty be imposed on vendors for non-compliance of contractual obligation by the vendors under report to audit.

4.6 Operation & Control of IT System

4.6.1 Unreliable Web application of saving bank and data of MIS and inadequate security of websites of PPOD

According to Clause 3.1 of the contract agreement with M/s TelcoNet, the vendor had to provide software solution of seven financial services modules including savings bank operations. As per the agreement, the contractor had to provide the above mentioned module through off the shelf software solution i.e., “Riposte Essential”.

During the IS audit of PPOD, it was observed that, instead of providing the desired module, a web-based module was introduced to automate the saving bank business. As per agreement, contractor was required to automate the saving bank module with the “Riposte Essential” software but a web-based application was launched against the provisions of the contract agreement. Following discrepancies were also observed in the mentioned web application:

- i. Due to presence of problems associated with the software, the web-based solution was unable to calculate withholding tax on the profit of saving bank accounts as per provisions of section 151 of Income Tax Ordinance (ITO), 2001. In three cases in GPO Rawalpindi and GPO Islamabad, it was observed that tax was calculated @ 25%, whereas no such rate was mentioned in section 151 of ITO.
- ii. Reports generated by the software were not reliable. Discrepancies were observed in different reports generated for the same data set as was evident by the following example. Saving bank clerk report of SS Accounts for 25.10.2019 generated on 26.10.2019 at GPO Rawalpindi was showing Rs 46,689 as deduction on account of withholding tax whereas the SB withholding tax report of SSAs generated on the same day showed an amount of Rs 49,709 as withholding

- tax deduction. Further, manual schedules of tax for 25.10.2019 were showing the withholding tax deduction as Rs 45,215.
- iii. SB journal report of withdrawals of special saving account for 28.10.2019 at GPO Islamabad was generated on 29.10.2019. The same report was also generated through MIS on 30.10.2019. Both the reports had a number of discrepancies. Further, MIS Report for 28.10.2019 was showing transaction date against each account as 29.10.2019.
 - iv. Summary reports of saving certificates from 01.06.2014 to 30.06.2019 of all GPOs were generated on 28.10.2019 through MIS. The system generated “NIL” report of all (85) GPOs pertaining to certificates which was not possible as a lot of transactions occurred each day in every GPO.
 - v. Report regarding deposits of SSA from 01.01.2014 to 30.06.2019 of Islamabad GPO was generated on 07.10.2019 through MIS. It revealed that there was huge difference of balances which ranged from Rs 500 to Rs 50.591 million as detailed in the **Annex-V**.
 - vi. SB clerk report of SSAs as on 26.10.2019 at GPO Rawalpindi revealed that in case of joint account holders (SSA-99293) the software was showing double transaction of a single entry, resulting into variation in daily schedule of accounts.
 - vii. Comparison of SB summary report from 01.05.2019 to 31.05.2019 of all the GPOs relating to ordinary or special saving accounts generated through MIS with the figures appearing in monthly cash account of GPO Islamabad and Rawalpindi showed a huge difference as detailed in **Annex-VI**. Further MIS reports of SSA also revealed zero deposits and withdrawal at Charsadda, Jacobabad, Kahirpur, Lakki Marwat, Loralai, Nawabshah, Sanghar, Shikarpur, Sibi, Tank and Turbat GPOs.
 - viii. During visit at GPO Rawalpindi computerized ledger report e.g. SB-05 relating to three SS Accounts having Nos. 72677, 19252 & 159255 were demanded. Same reports were also

demanding at Islamabad GPO but the support engineers of respective GPOs could not generate these reports. These reports along with schedule of withholding tax of certificates for the month of May-2019 were also demanded through CMS vide Ticket No.13745 & 13748 but M/s AIMS failed to provide such reports.

- ix. Web application of Saving Bank did not have an option to scan thumb impression/ Signatures/Pictures of the account holders.
- x. Saving Bank was a separate online application instead of CSS module and running through web-browser on an unsecure protocol, which could not ensure privacy and security of data.
- xi. User manual of aforesaid application/ module of Saving Bank was not available in both the GPOs.
- xii. As many as 8,237 issues relating to saving bank were reported upto 30.10.2019 from GPOs all over Pakistan out of which 1497 complaints were reported only in October, 2019 through Complaint Management System (CMS). Mostly the complaints were regarding difference in balances, wrong profits, double transactions, difference in CSS and MIS data etc.
- xiii. The HTTPS version (a secured protocol) of mispakpost.gov.pk website was not accessible. Further, Transport Layer Security (TLS) certificate did not match with the host name. TLS ensured data privacy in the same way that Secure Sockets Layer (SSL). SSL/TLS certificate was the basic tool for security of any website and is highly recommended for any organization.
- xiv. Redirection from HTTP to HTTPS was not found. TLS 1.0 was obsolete and needed up-gradation to TLS configuration.

The matter was reported to the management and PAO during July to November, 2020. The management informed in the DAC meeting held on 29.01.2021 that the software processes the data that was fed into it, so if there was any miscalculation, it may be due to

wrong-feeding of data. DAC was further informed that fact finding inquiry committee had also reviewed this issue very seriously and recommended to direct the DG PPO to approach MoITT to formulate a task force with a targeted approach to cause completion of all pending tasks and deliverables by the contractor.

DAC in its meeting held on 08.06.2021 directed the management to implement the recommendations of the fact-finding inquiry committee under report to PAO/Audit. Moreover, DAC also constituted a sub-committee comprising of Director General Monitoring & Evaluation MOC and representative from IT department of PPOD to probe into the matter. DAC further directed the committee to complete the task in 30 days and submit report to Ministry of Communications and Audit.

No inquiry report was provided to Audit till finalization of this report.

Audit recommends that responsibility be fixed and share findings of the inquiry committee with Audit.

4.6.2 Non-resolution of complaints / support tickets

Clause 3.17 of the agreement with M/s AIMS required that the contractor would develop a web-based software application namely, Complaint Management System (CMS), to log the whole activity required for maintenance and support to address the complaint / support requests within stipulated time, and provide MIS reports for the management including ticket generation. Further, Clause 3.19 of the agreement with M/s AIMS, the connectivity of MPLS-VPN and application-troubleshooting by the contractor was required to be completed within 24 hours of reporting the issue by Pakistan Post.

Audit observed the following irregularities:

- i. As per summary report of CMS, as many as 9,238 complaints were generated from different GPOs till 24.09.2019, out of which 9,073 complaints were reported to be resolved. However, out of 9,073, a large number of 553 complaints were not closed by the respective GPOs. It showed that the reported issues were not resolved as per the GPO's requirement but shown resolved by the system.
- ii. Details of complaints from all GPOs as per CMS (from 16.02.2019 to 24.09.2019), revealed that as many as 14,417 issues were reported. However, the tickets generated were only 11,001. Moreover, GPO-wise summary report of CMS was showing reported issues to be 9,238. The management failed to clear the discrepancies in all these figures.
- iii. As many as 93 complaints relating to technical issues of CSS, as detailed in the **Annex-VII**, were submitted by different GPOs from 18.06.2019 to 20.09.2019. These were not resolved till 24.09.2019. It showed that these complaints were delayed by upto ninety two days, whereas the prescribed maximum time for resolution of such complaints was four days.
- iv. The date of resolved/ closed complaints was not available in the detailed summary reports of all the GPOs.

The matter was reported to the management and PAO during July to November, 2020. The management informed the DAC in its meeting held on 29.01.2021 that the matters relating to M/s AIMS are being inquired by a high-level committee, constituted by the PAO under the supervision of Senior Joint Secretary, Ministry of Communications, Islamabad.

DAC directed the committee to complete the task within ninety days and submit report thereof to PAO/Audit for further necessary action. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that matter may be investigated and

penalty on both the contractors be imposed for violation of contractual obligation at the earliest.

4.6.3 Manipulation in Complaint Management System of CSS

Clause 3.17 of the agreement with M/s AIMS required that the contractor would develop a web-based software application, CMS, to log the whole activity required for the maintenance and support including ticket-generation to address the compliant/support request within stipulated time and provide MIS reports for the management.

Audit observed that:

- i. Summary Report of CMS generated on 24.09.2019 showed that tickets No.3 to 829 were submitted by Mr. Qasim from 16.02.2019 to 30.04.2019 on behalf of other GPOs. However, an examination of these tickets individually revealed that these tickets were generated on different dates i.e. from 14.05.2019 to 22.05.2019. Date of closure of these tickets was appearing as 01.01.1900 which clearly showed manipulation in the CMS. It showed that this manipulation was an attempt to show that the CMS was developed on the same day on which the contract was awarded.
- ii. The summary report mentioned above also revealed that tickets No.830 to 1601 (772 in number) were missing from this report which also showed manipulation of data.

The matter was reported to the management and PAO during July to November, 2020. The management informed the DAC in its meeting held on 29.01.2021 that the matters relating to M/s AIMS were being inquired by a high-level committee, constituted by the PAO under the supervision of Senior Joint Secretary, Ministry of Communications, Islamabad.

DAC directed the committee to complete the task within ninety days and submit report thereof to PAO/Audit for further

necessary action. No progress, in this regard, was intimated to Audit till finalization of this report.

Audit recommends that matter may be investigated and penalty on both the contractors be imposed for violation of contractual obligation at the earliest.

Annex-I
Para No. 4.1

DETAIL OF NON-PRODUCTION OF RECORD

Sl. No.	Description
1	Overall organization Structure/chart
2	IT Organizational Structure/chart Formal job descriptions for all IT staff
3	IT Master Plan or Strategic Plan and operational plan and KPIs
4	IT Steering Committee Charter and last IT Steering Committee meeting minutes
5	Organizational policies and procedures regarding: Human Resources including Hiring and Termination, Training and Professional Development, Security awareness etc.
6	Portfolio of IT projects and list of approved and rejected or deferred projects/requirements
7	Training and skill development plan for the current year
8	System Development/Acquisition Policy and procedures
9	Project Management & Project Risk Management plan
10	Quality assurance policy or plan
11	Configuration Management policy and procedures or equivalent
12	IT Operations policy and procedures for delivery of IS services (i.e. internal SLA between the IT department and business owners, Incident and Problem response procedures, Help Desk or Technical Support procedures etc.
13	Inventory of IT assets (Assets includes information) and backup data files
14	Charter of the incident response team, composition and expertise incident handling procedures
15	Change Management policy and procedures, process flow diagrams
16	Emergency change control procedures
17	Established documentation procedures for change management
18	Retention and Disposal policy and procedures
19	Acquisition/Procurement or equivalent policy for outsourcing
20	List of outsourced IT functions/ services along with the service provider with locations (including services with partial outsourcing and any service providers outside the country)
21	Estimated total value of outsourced contracts
22	Organization's data protection and access rights requirements in case of Outsourcing
23	Right of Audit for outsourced vendor
24	Strategy to ensure continuity in case of takeover of the outsourced (if any) service provider by another organization
25	Business Continuity Plan /Disaster Recovery Plan (BCP/DRP) policy and procedures

26	Organization Chart & roles and responsibilities of the BCP/DRP team members
27	Backup and Restoration policy and procedures
28	Enterprise Risk Assessment policy/ framework
29	List of critical data, application software, operations and resources for each business process/ function.
30	IT Asset Identification and Classification, management of removable media (disks, tapes, and printed reports) etc.
31	System ownership arrangements – system owners for key financial systems and defined responsibilities
32	Documented Risk Management plan and procedures including business impact analysis, IT risk register and mitigation plan and meeting minutes for risk assessment meetings
33	List of environment control parameters at the DR site such as uninterrupted power supply, fire detection device, fire suppression device, raised floor, etc.
34	Security plan for the backup site and disaster recovery site at the outsourced agency site (if any)
35	IT security policies and procedures ex, access control policies and procedures for corporate network and key financial systems (including awareness and implementation procedures, remote access, firewall strategy, password, physical access controls, information use and protection, non-disclosure agreement, internet usage, virus protection etc.)
36	Acceptable use policy for IT hardware and software
37	Any external and internal regulations concerning confidential and classified information.
38	A current network diagram (LAN and WAN) (excluding IP Addresses)
39	IT Security Training program
40	Contractual arrangements with external parties for IT security
41	Penalty and violation IT Security policy
42	List of environment control parameters at the entity's data center such as uninterrupted power supply, fire detection device, fire suppression device, raised floor, etc.
43	Significant Business Processes
44	IT Roles and Responsibilities
45	Application systems information form
46	Hardware and system software information form
47	Database fields (in softcopy/ preferably in MS Excel) related to the following financial services: <ul style="list-style-type: none"> ▪ Saving Bank ▪ Military pension ▪ EMO ▪ Money Order ▪ Postal Order

	<ul style="list-style-type: none"> ▪ Postal Draft • International Money Transfer
48	Complaint Management System
49	IT assets register (Hardware / Software)
50	Change management Procedure <ul style="list-style-type: none"> ▪ Change Management form ▪ Change management requests during the period of 2016-2019
51	Time to launch CM request and the response time
52	Incident management policy
53	Log of Incident management
54	Access management policy with respect to IT role wise authentication
55	User access right policy regarding all the IT assets
56	Business Continuity & Disaster Recovery policy
57	BC & DR plan
58	Log of BC periodic tests
59	Visit to the Primary data site and Disaster Recovery site
60	Configuration documents provided by the vendor for PD and DR site.
61	Visit to the site of Server (s) room (s)
62	Particulars / Nomination of team that works in disaster
63	Log of User acceptance test conducted before the software deployed on production server
64	Network Diagram (Whole)
65	Details of Risk assessment practices / Risk assessment policy
66	Audit Log / Trail of all databases
67	Data Retention Policy
68	Audit demanded the technical proposals of all the seven companies, but only one proposal, submitted by M/s TelcoNet, was produced to audit. Rest of the technical proposals were not provided.

Annex-II
Para No. 4.3.4

Detail of overpayment to contractor due to charging sales tax on higher rates during 2018-19

Sr. No.	Sanction No.	Dated	Sanction including Sales Tax (Rs.)	Sales Tax charged@ 16% (Rs.)	Sales Tax due@5% (Rs.)	Amount overpaid (Rs)
Payment for maintenance, operation and management of EMITS Project to M/s 360 Tech Pvt Ltd						
1	EP.8-20/2014	30.07.2018	4,273,686	589,474	184,211	405,263
2	EP.8-20/2014	29.03.2019	8,736,934	1,205,094	376,592	828,502
3	EP.8-20/2014	16.08.2018	3,997,272	551,348	172,296	379,052
4	EP.8-20/2014	27.09.2018	4,369,287	602,660	188,331	414,329
5	EP.8-20/2014	00.10.2018	4,233,223	583,893	182,467	401,426
6	EP.8-20/2014	15.01.2019	4,338,215	598,374	186,992	411,382
7	EP.8-20/2014	06.03.2019	7,965,338	1,098,667	343,334	755,334
8	EP.8-25/2014	19.03.2019	1,954,310	269,560	84,238	185,323
9	EP.8-25/2014	20.07.2018	977,155	134,780	42,119	92,661
10	EP.8-25/2014	16.08.2018	977,155	134,780	42,119	92,661
11	EP.8-25/2014	27.09.2018	977,155	134,780	42,119	92,661
12	EP.8-25/2014	09.11.2018	977,155	134,780	42,119	92,661
13	EP.8-25/2014	13.12.2018	977,155	134,780	42,119	92,661
14	EP.8-25/2014	15.01.2019	977,155	134,780	42,119	92,661
15	EP.8-25/2014	28.02.2019	977,155	134,780	42,119	92,661
16	EP.8-25/2014	17.04.2019	977,155	134,780	42,119	92,661
17	EP.8-27/2014 (Pt-I)	31.01.2019	1,317,658	181,746	56,796	124,950
18	EP.8-27/2014 (Pt-I)	30.07.2018	672,336	92,736	28,980	63,756
19	EP.8-27/2014 (Pt-I)	19.03.2019	1,236,618	170,568	53,303	117,266
20	EP.8-27/2014-(Pt-I)	27.08.2018	564,282	77,832	24,323	53,510
21	EP.8-27/2014- (Pt-I)	00.09.2018	600,300	82,800	25,875	56,925
Payment for CMS with Call Center.						
22	EP.8-5/2017	29.03.2019	1,200,600	165,600	51,750	113,850
23	EP.8-5/2017	30.07.2018	600,300	82,800	25,875	56,925
24	EP.8-5/2017	16.08.2018	600,300	82,800	25,875	56,925
25	EP.8-5/2017	25.09.2018	600,300	82,800	25,875	56,925
26	EP.8-5/2017	09.11.2018	600,300	82,800	25,875	56,925
27	EP.8-5/2017	15.01.2019	600,300	82,800	25,875	56,925
28	EP.8-5/2017	28.02.2019	1,200,600	165,600	51,750	113,850
Payment for IT professional at IMOs						
29	QS.15-4/2018	23.01.2019	653,660	90,160	28,175	61,985
30	QS.15-4/2018	10.08.2018	653,660	90,160	28,175	61,985
31	QS.15-4/2018	27.09.2018	653,660	90,160	28,175	61,985
32	QS.15-4/2018	09.11.2018	326,830	45,080	14,088	30,993

33	QS.15-4/2018	13.03.2019	653,600	90,152	28,172	61,979
Data connectivity charges per month per sim for mobile / EDA device.						
34	QS.15-5/2018	23.01.2019	1,822,904	251,435	78,573	172,862
35	QS.15-5/2018	15.08.2018	1,568,561	216,353	67,610	148,743
36	QS.15-5/2018	09.11.2018	901,511	124,346	38,858	85,488
37	QS.15-5/2018-I	09.04.2019	1,824,960	251,719	78,662	173,057
Telco Net Pvt Ltd						
38	Comp.5-4/2018	16.10.2018	5,106,691	704,371	220,116	484,255
Payment for Deployment of Support Engineer						
39	Comp.6-9/2013-(XIX)	09.11.2018	9,101,070	1,255,320	392,288	863,033
40	Comp.6-9/2013-(xviii)	15.08.2018	4,683,558	646,008	201,878	444,131
41	Comp.6-9/2013-(XX)	17.01.2019	7,625,100	1,051,738	328,668	723,070
Payment for Data Connectivity (VPN)						
42	Comp.7-9/2013-IV	16.11.2018	1,883,814	259,836	81,199	178,638
43	Comp.7-9/2013-IV	10.01.2019	627,938	86,612	27,066	59,546
Payment for Data center services						
44	COMP.8-9/2013-II	15.08.2018	1,006,764	138,864	43,395	95,469
45	COMP.8-9/2013-III	31.10.2018	1,510,146	208,296	65,093	143,204
46	COMP.8-9/2013-111	05.12.2018	503,382	69,432	21,698	47,735
47	COMP.8-9/2013-III	01.02.2019	503,382	69,432	21,698	47,735
				13,667,668	4,271,146	9,396,521

Annex-III
Para No. 4.4.2

**Statement showing the detail of payments made to M/s TelcoNet
during the period of extensions of contract agreement from
Jan-2015 to Jan-2019**

Sr. No.	Sanction No.	Date	Amount (Rs)
1	Comp.8-9/2013	02-03-2015	394,500
2	Comp.7-9/2013	02-03-2015	492,107
3	Comp.6-9/2013-III	16-03-2015	4,567,791
4	Comp.8-9/2013	25-03-2015	394,500
5	Comp.7-9/2013	25-03-2015	492,107
6	Comp.7-9/2013	23-04-2015	492,107
7	Comp.8-9/2013	02-06-2015	394,500
8	Comp.7-9/2013	02-06-2015	492,107
9	Comp.6-9/2013-III	02-06-2015	9,251,338
10	Comp.7-9/2013	16-06-2015	492,107
11	Comp.8-9/2013	16-06-2015	789,000
12	Comp.6-9/2013 (V)	25-06-2015	3,105,000
13	Comp.7-9/2013	17-08-2015	492,107
14	Comp.8-9/2013	17-08-2015	394,500
15	Comp.6-9/2013 (V)	09-09-2015	3,375,000
16	Comp.8-9/2013	28-09-2015	394,500
17	Comp.7-9/2013	28-09-2015	492,107
18	Comp.6-9/2013 (V)	12-10-2015	6,546,000
19	Comp.8-9/2013	04-11-2015	789,000
20	Comp.7-9/2013	04-11-2015	984,214
21	Comp.7-9/2013-II	10-12-2015	492,107
22	Comp.8-9/2013-II	10-12-2015	394,500
23	Comp.6-9/2013 (V)	10-12-2015	3,457,500
24	Comp.6-9/2013 (V)	08-01-2016	6,705,000
25	Comp.8-9/2013-II	08-01-2016	394,500
26	Comp.7-9/2013-II	11-01-2016	492,107
27	Comp.6-9/2013-VII	08-02-2016	3,594,000
28	Comp.8-9/2013-II	12-02-2016	394,500
29	Comp.7-9/2013-II	12-02-2016	492,107
30	Comp.8-9/2013-II	08-03-2016	394,500
31	Comp.7-9/2013-II	08-03-2016	492,107
32	Comp.6-9/2013-II	08-03-2016	3,672,000

33	Comp.8-9/2013-II	14-04-2016	394,500
34	Comp.7-9/2013-II	14-04-2016	492,107
35	Comp.6-9/2013-VIII	28-04-2016	402,000
36	Comp.6-9/2013-VIII	28-04-2016	3,633,000
37	Comp.8-9/2013-II	07-06-2016	394,500
38	Comp.7-9/2013-II	07-06-2016	492,107
39	Comp.6-9/2013-VII	07-06-2016	3,640,500
40	Comp.7-9/2013	-06-2016	984,214
41	Comp.6-9/2013	-06-2016	7,375,500
42	Comp.8-9/2013-II	27-06-2016	789,000
43	Comp.8-9/2013-II	01-08-2016	394,500
44	Comp.7-9/2013-II	01-08-2016	492,107
45	Comp.6-9/2013 (ix)	25-08-2016	3,597,000
46	Comp.8-9/2013-II	-10-2016	789,000
47	Comp.7-9/2013-II	20-10-2016	984,214
48	Comp.5-2/2007-VIII (Pt)	08-09-2016	4,402,320
49	Comp.6-9/2013 (ix)	18-10-2016	7,318,500
50	Comp.7-1/2014 (AMC)	13-12-2016	11,289,286
51	Comp.8-9/2013-II	-01-2017	1,301,850
52	Comp.7-9/2013-II	24-01-2017	1,623,978
53	Comp.8-9/2013-II	23-02-2017	433,950
54	Comp.7-9/2013-II	-02-2017	541,326
55	Comp.6-9/2013-(IX)	03-03-2017	7,977,216
56	Comp.7-9/2013-II	12-04-2017	955,646
57	Comp.6-9/2013 (x)	12-04-2017	6,687,260
58	Comp.5-3/2017	01-06-2017	364,609
59	Comp.8-9/2013-II	31-05-2017	854,462
60	Comp.5-3/2017	01-06-2017	2,147,143
61	Comp.6-9/2013 (xii)	-06-2017	12,295,770
62	Comp.6-9/2013 (xii)	-06-2017	11,389,862
63	Comp.2-2/2017	23-06-2017	2,892,677
64	Comp.6-9/2013 (xiii)	24-08-2017	9,520,543
65	Comp.8-9/2013-II	31-08-2017	292,286
66	Comp.7-9/2013-III	31-08-2017	1,255,876
67	Comp.8-9/2013-II	31-08-2017	1,721,242
68	Comp.6-9/2013 (xiv)	13-11-2017	9,531,720
69	Comp.5-7/2017	28-12-2017	10,066,500
70	Comp.5-7/2017	28-12-2017	1,249,776

71	Comp.5-7/2017	28-12-2017	1,558,998
72	Comp.5-7/2017	28-12-2017	2,013,528
73	Comp.6-9/2013 (xv)	26-01-2018	14,195,130
74	Comp.8-9/2013-III	16-02-2018	1,006,764
75	Comp.7-9/2013-III	16-02-2018	1,883,814
76	Comp.7-9/2013 (iv)	05-04-2018	627,938
77	Comp.8-9/2013-III	30-03-2018	1,006,764
78	Comp.6-9/2013 (xvi)	16-05-2018	9,391,998
79	Comp.8-9/2013-III	12-06-2018	2,013,528
80	Comp.7-9/2013-IV	12-06-2018	2,511,752
81	Comp.6-9/2013 (xvi)	21-06-2018	18,919,890
82	Comp.7-9/2013-IV	28-06-2018	1,255,876
83	Comp.8-9/2013-II	-07-2018	1,006,764
84	Comp.6-9/2013 (xviii)	-08-2018	4,683,558
85	Comp.6-9/2013 (xix)	09-11-2018	9,101,070
86	Comp.7-9/2013 (IV)	16-11-2018	1,883,814
87	Comp.8-9/2013 (iii)	05-12-2018	503,382
88	Comp.7-9/2013 (iv)	10-01-2019	627,938
89	Comp.6-9/2013 (xx)	17-01-2019	7,625,100
TOTAL			268,585,173

Annex-IV
Para No. 4.5.6

**Statement showing detail of Complaints regarding Connectivity Problem /
non-installation of MPLS-VPN at designated locations**

S. No.	Ticket No	Date of Submission	GPO Name	Subject
1	10	16/02/2019	Khuzdar GPO	VPN - Connectivity Problem - VPN Down
2	34	18/02/2019	Skardu GPO	VPN - Connectivity Problem - VPN Down
3	50	19/02/2019	Lakkimarwat GPO	VPN - Connectivity Problem - VPN Down
4	59	19/02/2019	Layyah GPO	VPN - Connectivity Problem - VPN Down
5	328	02/03/2019	Pallandri GPO	VPN - Connectivity Problem - check the VPN
6	353	04/03/2019	Nowshera GPO	VPN - Connectivity Problem - VPN Down
7	503	16/03/2019	Abbottabad GPO	VPN - Connectivity Problem - VPN is slow
8	573	25/03/2019	Skardu GPO	VPN - Connectivity Problem - VPN Down
9	656	06/04/2019	Mirpur GPO	VPN - Connectivity Problem - VPN connection problem
10	657	06/04/2019	Kotli GPO	VPN - Connectivity Problem - VPN connection problem
11	672	08/04/2019	Mardan GPO	VPN - Connectivity Problem - check the VPN
12	678	09/04/2019	Charsadda GPO	VPN - Connectivity Problem - VPN connection problem
13	681	09/04/2019	Wah Cantt GPO	VPN - Connectivity Problem - VPN connection problem
14	687	10/04/2019	Jhang GPO	VPN - Connectivity Problem - VPN connection problem
15	688	10/04/2019	Gujar Khan	VPN - Close Connection - VPN connection problem
16	696	11/04/2019	Gujranawala GPO	VPN - Connectivity Problem - VPN connection problem
17	697	11/04/2019	Sargodha GPO	Riposte / Installation - Pension - VPN connection problem
18	707	12/04/2019	Pallandri GPO	VPN - Connectivity Problem - Connectivity problem
19	720	14/04/2019	Sidu Sharif GPO	VPN - Connectivity Problem - Entry Approval
20	724	15/04/2019	Nowshera GPO	VPN - Connectivity Problem - New user create
21	732	16/04/2019	Nowshera GPO	VPN - Connectivity Problem - VPN Down

22	750	16/04/2019	Abbottabad GPO	VPN - Connectivity Problem - VPN Down
23	756	17/04/2019	Charsadda GPO	VPN - Connectivity Problem - VPN Down
24	762	17/04/2019	Saidu Sharif GPO	VPN - Connectivity Problem - VPN connection problem
25	767	18/04/2019	Islamabad GPO	VPN - Connectivity Problem - VPN connection problem
26	773	19/04/2019	Kotli GPO	VPN - Connectivity Problem - VPN connection problem
27	780	19/04/2019	Mardan GPO	VPN - Connectivity Problem - VPN connection problem
28	783	20/04/2019	Nawab Shah GPO	VPN - Connectivity Problem - VPN connection problem
29	785	20/04/2019	Gilgit GPO	VPN - Connectivity Problem - VPN Down
30	789	22/04/2019	Skardu GPO	VPN - Connectivity Problem - VPN connection problem
31	792	22/04/2019	Nowshera GPO	VPN - Connectivity Problem - VPN slow
32	796	23/04/2019	Pallandri GPO	VPN - Connectivity Problem - VPN Down
33	810	25/04/2019	Vehari GPO	VPN - Connectivity Problem - VPN connection problem
34	816	26/04/2019	Mardan GPO	Riposte / Installation - EMO - VPN connection problem
35	820	27/04/2019	Chitral GPO	VPN - Connectivity Problem - VPN connection problem
36	1826	03/05/2019	Islamabad GPO	VPN - Net not connected
37	1829	18/05/2019	Karachi Korangi GPO	VPN - Connectivity Problem - non function of VPN
38	1828	21/05/2019	Karachi Korangi GPO	VPN - Connectivity Problem - VPN dysconnectivity
39	1827	21/05/2019	Mandi Bahauddin GPO	VPN - Connectivity Problem - request timeout error
40	1853	23/05/2019	Mansehra GPO	Utility Bills - Electricity Bills - PTCL VPN bill
41	1830	24/05/2019	Gujar Khan	VPN - Connectivity Problem - Saving Bank Server take time to response
42	3203	25/06/2019	Kotli GPO	VPN - New Connection - Request for Arrangement of a New Connection of VPN for Kotli GPO
43	3429	28/06/2019	Karachi Korangi GPO	VPN - Close Connection - LAST 3 DAYS VPN IS NOT WORKING
44	3479	29/06/2019	Sargodha GPO	VPN - Connectivity Problem - Request to resolve the issue of PTCL VPN of Pension branch Sargodha PO.
45	3547	01/07/2019	Gujar Khan	VPN - Connectivity Problem - Link Down

46	3689	03/07/2019	Talagang GPO	VPN - New Connection - Pension PCs
47	3728	03/07/2019	Talagang GPO	VPN - New Connection - Pension PCs
48	3729	03/07/2019	Talagang GPO	VPN - New Connection - EMO & Utility Bills PC
49	3730	03/07/2019	Saidu Sharif GPO	VPN - Connectivity Problem - VPN ISSUE
50	3857	05/07/2019	Mansehra GPO	VPN - Connectivity Problem - VPN not working
51	3956	08/07/2019	Saidu Sharif GPO	VPN - Connectivity Problem - VPN ISSUE/LINK DOWN
52	4014	09/07/2019	Kahuta GPO	VPN - Connectivity Problem - No browsing
53	4263	12/07/2019	Multan GPO	VPN - Connectivity Problem - CONNECT BUT SLOW
54	4509	16/07/2019	Nawab Shah GPO	VPN - Connectivity Problem - Frequent Disconnection
55	4526	16/07/2019	Saidu Sharif GPO	VPN - Connectivity Problem - VPN ISSUE/LINK DOWN
56	4656	17/07/2019	Batkhela GPO	VPN - Connectivity Problem - Mpps software not working.
57	4677	18/07/2019	Sidu Sharif GPO	VPN - Connectivity Problem - VPN ISSUE/LINK DOWN
58	4911	22/07/2019	Gujrat GPO	VPN - Connectivity Problem - Disconnection After DP-Installed over GPO Roof for removal of ordinary Joints in Main LANE
59	5065	24/07/2019	Nawab Shah GPO	VPN - New Connection - MPLS Connectivity
60	5096	24/07/2019	Gujar Khan	VPN - Connectivity Problem - MPLS instead of VPN
61	5111	24/07/2019	Karak GPO	Savings Bank - Other - user account did not login in saving bank please refresh it or IP address is set and also the VPN connection is set
62	5138	24/07/2019	Bhimber GPO	VPN - New Connection - Provision PTCL EVO for PSB (Pension and Saving Bank)
63	5140	24/07/2019	Bhimber GPO	VPN - New Connection - provision of MPLS Connection
64	5172	25/07/2019	Haripur GPO	VPN - New Connection - Provision MPLS Connection (Pension and Saving Bank Counter)
65	5192	25/07/2019	Jhang GPO	VPN - Connectivity Problem - MPLS
66	5485	30/07/2019	Gujar Khan	VPN - Connectivity Problem - PENSION VPN IS NOT WORKING
67	5510	30/07/2019	Chakwal GPO	VPN - New Connection - Request for Enhancement of VPN Capacity Installed in Chakwal GPO.

68	5523	30/07/2019	Loralai GPO	VPN - Connectivity Problem - VPN Connection Connected Problem
69	5575	31/07/2019	Karachi Hydari GPO	VPN - Connectivity Problem - VPN Down
70	5697	01/08/2019	Batkhela GPO	VPN - Connectivity Problem - VPN Connection Frequently Disconnects.
71	5812	03/08/2019	Kahuta GPO	VPN - Connectivity Problem - VPN not working
72	5900	05/08/2019	Gujar Khan	VPN - Close Connection - Nonfunctioning of VPN Connection
73	5907	05/08/2019	Karachi New Town GPO	VPN - Connectivity Problem - VPN conflict on daily basis
74	5908	05/08/2019	Gujrat GPO	Riposte / Installation - Pension - PMP: Change of VPN IP-Address of the Branch
75	6129	07/08/2019	Batkhela GPO	VPN - Connectivity Problem - Connectivity issues.
76	6303	09/08/2019	Gujar Khan	VPN - New Connection - SB VPN convert into fiber optic but not install and configure
77	6358	10/08/2019	Mianwali GPO	VPN - Connectivity Problem - Request for connectivity problem of Saving Bank System
78	6386	10/08/2019	Mirpur GPO	VPN - Connectivity Problem - MPLS Connectivity
79	6478	17/08/2019	Bahawalpur GPO	VPN - New Connection - NEW CONNECTION
80	7854	22/08/2019	Hyderabad GPO	VPN - New Connection - REPLACING OLD VPN IPs WITH NEW MPLSC IPs
81	7859	22/08/2019	Loralai GPO	VPN - Connectivity Problem - VPN Connection Connected Problem
82	7915	23/08/2019	Rawalpindi GPO	VPN - New Connection - Networking RWP GPO
83	7977	23/08/2019	Hyderabad GPO	Riposte / Installation - Pension - REPLACING OLD VPN IPs WITH NEW MPLSC IPs
84	8349	28/08/2019	Loralai GPO	VPN - Connectivity Problem - VPN Connection Connected Problem
85	8627	31/08/2019	Saidu Sharif GPO	VPN - New Connection - KINDLY REGISTER NEW IP FOR MPLS CONNECTION OF UTILITY BILL COLLECTION+EMO.
86	8806	03/09/2019	Layyah GPO	VPN - New Connection - Request for IP Registration
87	9047	07/09/2019	DG Khan GPO	VPN - Connectivity Problem - MPLS Networking

88	9115	11/09/2019	Narowal GPO	VPN - New Connection - Request to register saving bank IP's for MPLS of Narowal GPO
89	9134	11/09/2019	Chakwal GPO	VPN - Connectivity Problem - Replacement of B-VPN with MPLS Data Connectivity
90	9182	11/09/2019	Sialkot GPO	VPN - New Connection - REPLACEMENT OF VPN WITH MPLS
91	9187	11/09/2019	Sialkot GPO	VPN - New Connection - REPLACEMENT OF VPN WITH MPLS
92	9226	12/09/2019	Manshra GPO	VPN - New Connection - Conversion of VPN to MPLS
93	9246	12/09/2019	Sialkot GPO	Riposte / Installation - Billing - REPLACEMENT OF VPN WITH MPLS
94	9256	12/09/2019	Sukkur GPO	Riposte / Installation - Billing - Migration of VPN To MPLS
95	9258	12/09/2019	Sukkur GPO	Savings Bank - Other - Migration of VPN To MPLS
96	9414	14/09/2019	Gujar Khan	Savings Bank - Other - SHIFTING VPN TO MPLS SB BRANCH
97	9452	16/09/2019	Kahuta GPO	Savings Bank - Other - conversion of old VPN IPS to new MPLS IPS
98	9455	16/09/2019	Gujrat GPO	VPN - Connectivity Problem - Visit Remarks of Sialkot Region Carried Out by the Postmaster General Punjab Province Lahore on 08/09-01-02018
99	10342	17/09/2019	Kahuta GPO	Riposte / Installation - Pension - conversion of old VPN IPS to MPLS IPS for pension branch
100	10343	17/09/2019	Kahuta GPO	Riposte / Installation - Billing - Conversion of old VPN IPS to MPLS
101	10344	17/09/2019	Kahuta GPO	Riposte / Installation - PT - conversion of old VPN IP to MPLS IP
102	10391	17/09/2019	Karachi New Town GPO	VPN - New Connection - Replacement of B-VPN with MPLS Data Connectivity.
103	10427	17/09/2019	Talagang GPO	Riposte / Installation - Pension - VPN to MPLS
104	10568	19/09/2019	Sialkot GPO	Riposte / Installation - Pension - REPLACEMENT OF VPN WITH MPLS
105	10569	19/09/2019	Sialkot GPO	Riposte / Installation - Pension - REPLACEMENT OF VPN WITH MPLS

106	10585	19/09/2019	Sialkot GPO	Riposte / Installation - Pension - REPLACEMENT OF VPN WITH MPLS
107	10882	23/09/2019	Kohat GPO	VPN - New Connection - migration on MPLS
108	10989	24/09/2019	Kohat GPO	VPN - Connectivity Problem - MPLS

Annex-V
Para No. 4.6.1

**Statement showing the detail of difference / wrong balances of
Special Saving Accounts at Islamabad GPO**

(Amount in Rs.)

SSA No.	Trans. Date	Balance before Transaction	Deposit Amount	Balance After Transaction	Difference / Excess amount of balance
33529	03-Jul-18	0	200,000	2,700,000	2,500,000
27010	03-Jul-18	0	25,000	73,500	48,500
37438	03-Jul-18	0	800,000	2,800,000	2,000,000
13970	03-Jul-18	0	945,791	2,099,853	1,154,062
13970	03-Jul-18	0	945,791	2,099,853	1,154,062
13970	03-Jul-18	0	945,791	2,099,853	1,154,062
32530	07-Jul-18	0	60,000	569,000	509,000
11401	07-Jul-18	0	10,000	137,500	127,500
32968	04-Jul-18	0	110,000	1,750,000	1,640,000
37738	04-Jul-18	0	15,000,000	15,000,500	500
33372	04-Jul-18	0	100,000	703,000	603,000
36395	04-Jul-18	0	3,500	17,500	14,000
33379	04-Jul-18	0	10,000	102,000	92,000
37172	04-Jul-18	0	3,000	23,000	20,000
28804	04-Jul-18	0	4,500	24,500	20,000
34664	07-Jul-18	0	60,000	156,500	96,500
19188	07-Jul-18	0	31,000	219,000	188,000
20935	07-Jul-18	0	50,000	1,750,000	1,700,000
29344	13-Jul-18	0	50,000	1,300,000	1,250,000
3491	13-Jul-18	0	1,215,000	8,500,000	7,285,000
32775	14-Jul-18	0	50,000	51,000	1,000
37184	14-Jul-18	0	400,000	401,000	1,000
34644	17-Jul-18	0	35,500	227,500	192,000
23471	17-Jul-18	0	816,500	2,016,500	1,200,000
26185	17-Jul-18	0	350,000	2,415,000	2,065,000
18456	17-Jul-18	0	1,620,000	1,620,500	500
29617	17-Jul-18	0	45,000	45,500	500
14386	04-Jul-18	0	500,000	5,100,000	4,600,000
34563	05-Jul-18	0	100,000	850,000	750,000
36402	05-Jul-18	0	35,500	400,500	365,000
27010	05-Jul-18	0	25,000	98,500	73,500

33983	05-Jul-18	0	71,000	387,000	316,000
35689	05-Jul-18	0	13,000	312,000	299,000
28100	05-Jul-18	0	1,000	1,500	500
32708	05-Jul-18	0	200,000	2,810,000	2,610,000
31541	05-Jul-18	0	81,000	266,500	185,500
4571	05-Jul-18	0	100,000	100,500	500
23691	05-Jul-18	0	100,000	200,500	100,500
26360	06-Jul-18	0	3,350,000	3,357,000	7,000
19466	06-Jul-18	0	200,000	219,000	19,000
36346	06-Jul-18	0	130,000	260,000	130,000
7232	19-Jul-18	0	25,000	236,000	211,000
34324	19-Jul-18	0	45,000	60,000	15,000
ss28578	19-Jul-18	0	50,000	234,500	184,500
37464	19-Jul-18	0	30,000	150,000	120,000
34494	19-Jul-18	0	95,000	115,000	20,000
20077	17-Jul-18	0	442,000	990,000	548,000
34291	07-Jul-18	0	200,000	650,000	450,000
25488	07-Jul-18	0	1,650,000	1,650,500	500
33529	07-Jul-18	0	260,000	2,960,000	2,700,000
34318	07-Jul-18	0	69,500	70,000	500
33402	12-Jul-18	0	200,000	460,000	260,000
36873	12-Jul-18	0	50,000	441,000	391,000
28344	12-Jul-18	0	200,000	1,200,000	1,000,000
31679	20-Jul-18	0	200,000	210,000	10,000
27387	20-Jul-18	0	12,000	112,000	100,000
36041	14-Jul-18	0	100,000	102,000	2,000
33234	14-Jul-18	0	37,000	410,500	373,500
33861	14-Jul-18	0	150,000	380,000	230,000
33925	14-Jul-18	0	150,000	300,000	150,000
19188	14-Jul-18	0	43,000	262,000	219,000
34491	14-Jul-18	0	75,000	381,000	306,000
36987	14-Jul-18	0	600,000	850,000	250,000
31576	14-Jul-18	0	120,000	920,000	800,000
13649	14-Jul-18	0	829,000	829,500	500
32137	17-Jul-18	0	5,000	5,500	500
32138	17-Jul-18	0	3,500	4,500	1,000
32136	17-Jul-18	0	4,000	5,500	1,500
27276	23-Jul-18	0	1,969,000	8,049,000	6,080,000
27891	23-Jul-18	0	1,520,000	6,500,000	4,980,000
25244	23-Jul-18	0	500,000	3,500,000	3,000,000
33491	09-Jul-18	0	60,000	128,500	68,500

37621	09-Jul-18	0	60,000	120,000	60,000
27276	09-Jul-18	0	150,000	5,930,000	5,780,000
33490	09-Jul-18	0	50,000	118,000	68,000
25573	09-Jul-18	0	50,000	281,000	231,000
30988	09-Jul-18	0	200,000	501,000	301,000
30580	16-Jul-18	0	110,000	310,500	200,500
37755	16-Jul-18	0	69,000	70,000	1,000
33372	16-Jul-18	0	100,000	803,000	703,000
33560	27-Jul-18	0	100,000	200,000	100,000
6970	27-Jul-18	0	150,000	3,100,000	2,950,000
32574	18-Jul-18	0	60,000	265,000	205,000
25998	10-Jul-18	0	200,000	201,000	1,000
28020	10-Jul-18	0	100,000	165,500	65,500
29226	10-Jul-18	0	400,000	400,500	500
33254	10-Jul-18	0	564,000	1,754,000	1,190,000
30580	10-Jul-18	0	200,000	310,500	110,500
36942	10-Jul-18	0	700,000	701,000	1,000
27244	24-Jul-18	0	13,000	92,500	79,500
25091	24-Jul-18	0	2,000	2,500	500
34943	24-Jul-18	0	25,000	155,000	130,000
37269	02-Jul-18	0	30,000	175,000	145,000
36193	02-Jul-18	0	100,000	200,000	100,000
37694	02-Jul-18	0	13,000	43,000	30,000
26345	02-Jul-18	0	50,000	140,000	90,000
37033	02-Jul-18	0	13,500	53,500	40,000
34513	02-Jul-18	0	200,000	1,000,000	800,000
34929	16-Jul-18	0	1,150,000	1,150,500	500
28549	16-Jul-18	0	100,000	400,000	300,000
33426	16-Jul-18	0	7,550,000	7,551,000	1,000
34665	16-Jul-18	0	100,000	586,000	486,000
36395	16-Jul-18	0	30,000	47,500	17,500
32530	21-Jul-18	0	226,000	795,000	569,000
30566	21-Jul-18	0	37,000	692,000	655,000
37694	21-Jul-18	0	15,500	48,500	33,000
26720	21-Jul-18	0	302,000	410,000	108,000
27276	21-Jul-18	0	150,000	6,080,000	5,930,000
33823	21-Jul-18	0	100,000	460,000	360,000
19553	18-Jul-18	0	259,000	290,000	31,000
6970	18-Jul-18	0	50,000	2,950,000	2,900,000
33587	18-Jul-18	0	1,770,000	6,070,000	4,300,000
12038	01-Aug-18	0	300,000	350,000	50,000

12038	01-Aug-18	0	300,000	350,000	50,000
37542	01-Aug-18	0	1,400,000	2,100,000	700,000
35005	01-Aug-18	0	20,000	320,000	300,000
33372	01-Aug-18	0	100,000	903,000	803,000
30887	02-Aug-18	0	500,000	500,500	500
14547	02-Aug-18	0	500,000	1,006,000	506,000
28400	02-Aug-18	0	2,000	2,500	500
33254	02-Aug-18	0	9,000	1,763,000	1,754,000
21155	02-Aug-18	0	20,000	500,000	480,000
11706	09-Jul-18	0	443,000	943,000	500,000
34537	09-Jul-18	0	104,500	454,500	350,000
17700	09-Jul-18	0	100,000	862,000	762,000
31676	09-Jul-18	0	90,000	465,000	375,000
30678	09-Jul-18	0	100,000	540,000	440,000
32427	09-Jul-18	0	40,000	60,500	20,500
3979	24-Jul-18	0	900,000	950,000	50,000
19524	28-Jul-18	0	100,000	151,000	51,000
19887	28-Jul-18	0	187,000	212,000	25,000
18424	28-Jul-18	0	56,000	81,000	25,000
23709	28-Jul-18	0	50,000	200,000	150,000
33490	28-Jul-18	0	11,000	129,000	118,000
36743	28-Jul-18	0	480,000	600,000	120,000
33491	28-Jul-18	0	11,500	140,000	128,500
33999	28-Jul-18	0	200,000	501,000	301,000
1859	28-Jul-18	0	2,905,000	4,116,000	1,211,000
32708	28-Jul-18	0	450,000	2,810,000	2,360,000
13797	02-Aug-18	0	25,000	103,000	78,000
36087	02-Aug-18	0	16,000	150,000	134,000
22111	02-Aug-18	0	20,000	300,000	280,000
37172	02-Aug-18	0	2,000	25,000	23,000
34315	02-Aug-18	0	1,900,000	1,900,500	500
25244	02-Aug-18	0	350,000	3,850,000	3,500,000
28804	02-Aug-18	0	11,000	35,500	24,500
10327	02-Aug-18	0	380,000	780,500	400,500
377	24-Jul-18	0	112,000	1,400,500	1,288,500
37776	24-Jul-18	0	5,000	10,000	5,000
20446	24-Jul-18	0	1,010,500	2,861,000	1,850,500
3979	24-Jul-18	0	50,000	1,000,000	950,000
17643	24-Jul-18	0	100,000	680,149	580,149
10978	24-Jul-18	0	60,000	523,000	463,000
34374	24-Jul-18	0	839,000	2,649,000	1,810,000

35061	11-Jul-18	0	22,000	87,000	65,000
16696	11-Jul-18	0	796,000	800,000	4,000
37512	11-Jul-18	0	7,000	167,000	160,000
34752	19-Jul-18	0	289,500	1,540,000	1,250,500
377	19-Jul-18	0	100,000	1,288,500	1,188,500
34771	03-Aug-18	0	5,000	52,000	47,000
28100	03-Aug-18	0	2,000	3,500	1,500
25587	03-Aug-18	0	2,000,000	3,000,000	1,000,000
26539	03-Aug-18	0	150,000	500,000	350,000
25066	23-Jul-18	0	49,000	127,000	78,000
32506	23-Jul-18	0	1,400,000	1,401,000	1,000
37051	31-Jul-18	0	100,000	562,000	462,000
26360	31-Jul-18	0	500,000	3,857,000	3,357,000
32571	31-Jul-18	0	17,500	57,500	40,000
10729	31-Jul-18	0	10,500	33,500	23,000
27493	30-Jul-18	0	585,000	1,287,000	702,000
37343	30-Jul-18	0	41,000	130,000	89,000
36756	30-Jul-18	0	8,000	30,000	22,000
23093	30-Jul-18	0	80,000	291,000	211,000
34949	30-Jul-18	0	3,000,000	8,750,000	5,750,000
34623	30-Jul-18	0	200,000	1,184,000	984,000
2027	30-Jul-18	0	470,000	500,000	30,000
824	04-Aug-18	0	5,000	28,000	23,000
22078	04-Aug-18	0	100,000	571,500	471,500
37200	04-Aug-18	0	700,000	702,000	2,000
25091	04-Aug-18	0	1,500	4,000	2,500
33427	12-Jul-18	0	3,499,500	3,500,000	500
20935	12-Jul-18	0	640,000	2,390,000	1,750,000
18451	12-Jul-18	0	600,000	800,000	200,000
34988	11-Jul-18	0	62,000	219,000	157,000
31812	11-Jul-18	0	80,000	380,000	300,000
25929	11-Jul-18	0	100,000	1,000,000	900,000
26879	11-Jul-18	0	520,000	1,840,000	1,320,000
33587	06-Aug-18	0	100,000	6,170,000	6,070,000
27629	06-Aug-18	0	250,000	785,000	535,000
23080	06-Aug-18	0	2,500,000	2,651,000	151,000
28400	06-Aug-18	0	3,000	5,500	2,500
14889	06-Aug-18	0	125,000	300,000	175,000
35023	06-Aug-18	0	10,000	331,000	321,000
19852	07-Aug-18	0	100,000	101,000	1,000

27276	07-Aug-18	0	200,000	8,249,000	8,049,000
31112	07-Aug-18	0	49,000	700,052	651,052
27272	07-Aug-18	0	170,000	588,000	418,000
13099	07-Aug-18	0	2,500	4,500	2,000
30787	26-Jul-18	0	4,200,000	53,158,000	48,958,000
26449	26-Jul-18	0	1,759,500	1,760,000	500
36236	31-Jul-18	0	500,000	500,500	500
27054	31-Jul-18	0	375,000	935,000	560,000
34407	08-Aug-18	0	40,000	300,941	260,941
36512	08-Aug-18	0	1,800,000	3,300,000	1,500,000
28500	08-Aug-18	0	5,000	5,500	500
36315	08-Aug-18	0	20,300,000	20,300,500	500
18989	08-Aug-18	0	50,000	700,000	650,000
26000	08-Aug-18	0	5,000	5,500	500
34367	26-Jul-18	0	500,000	2,300,000	1,800,000
34990	26-Jul-18	0	350,000	360,000	10,000
29999	26-Jul-18	0	150,000	150,500	500
27629	08-Aug-18	0	115,000	900,000	785,000
29063	27-Jul-18	0	200,000	501,000	301,000
34116	09-Aug-18	0	2,200,000	3,500,000	1,300,000
23894	09-Aug-18	0	480,000	3,080,000	2,600,000
34923	09-Aug-18	0	70,000	137,000	67,000
15759	09-Aug-18	0	3,728,000	7,450,000	3,722,000
13468	09-Aug-18	0	247,000	2,257,000	2,010,000
ss1821	10-Aug-18	0	56,000	146,000	90,000
27629	10-Aug-18	0	500,000	1,400,000	900,000
33746	10-Aug-18	0	300,000	300,500	500
36511	10-Aug-18	0	51,500	125,000	73,500
27644	10-Aug-18	0	1,000,000	2,100,000	1,100,000
14386	10-Aug-18	0	500,000	5,100,000	4,600,000
23284	10-Aug-18	0	420,000	600,000	180,000
29547	08-Aug-18	0	800,000	8,244,500	7,444,500
34406	11-Aug-18	0	50,000	150,000	100,000
35061	11-Aug-18	0	12,000	99,000	87,000
30767	11-Aug-18	0	185,000	650,614	465,614
35005	11-Aug-18	0	38,000	358,000	320,000
23080	11-Aug-18	0	100,000	2,751,000	2,651,000
32138	13-Aug-18	0	8,000	12,500	4,500
26540	13-Aug-18	0	10,000	20,500	10,500
26363	13-Aug-18	0	125,000	212,000	87,000
32137	13-Aug-18	0	8,000	13,500	5,500

32139	13-Aug-18	0	8,000	15,000	7,000
32136	13-Aug-18	0	8,000	13,500	5,500
33372	13-Aug-18	0	100,000	1,003,000	903,000
21709	13-Aug-18	0	2,735,000	5,835,000	3,100,000
37292	13-Aug-18	0	50,000	152,000	102,000
ss34495	13-Aug-18	0	15,000	70,000	55,000
37280	13-Aug-18	0	200,000	1,200,000	1,000,000
19278	24-Aug-18	0	1,700,000	7,700,000	6,000,000
32429	15-Aug-18	0	240,000	240,500	500
32428	15-Aug-18	0	240,000	240,500	500
28464	15-Aug-18	0	80,000	300,000	220,000
37429	15-Aug-18	0	800,000	1,300,000	500,000
33724	15-Aug-18	0	379,500	380,000	500
7515	15-Aug-18	0	300,000	300,500	500
17014	16-Aug-18	0	200,000	300,000	100,000
36262	16-Aug-18	0	15,000	95,500	80,500
34437	16-Aug-18	0	80,000	81,000	1,000
33195	16-Aug-18	0	5,000	238,000	233,000
34211	16-Aug-18	0	25,000	295,000	270,000
11934	16-Aug-18	0	9,000	174,000	165,000
15306	16-Aug-18	0	950,000	1,900,000	950,000
32285	16-Aug-18	0	120,000	520,000	400,000
29555	16-Aug-18	0	50,000	52,000	2,000
36656	16-Aug-18	0	10,500	110,500	100,000
34517	16-Aug-18	0	110,000	290,000	180,000
31833	25-Aug-18	0	200,000	522,000	322,000
31348	25-Aug-18	0	300,000	305,000	5,000
33529	25-Aug-18	0	1,540,000	4,500,000	2,960,000
22518	17-Aug-18	0	700,000	704,000	4,000
18309	17-Aug-18	0	500,000	510,350	10,350
34516	17-Aug-18	0	1,480,000	2,080,000	600,000
36844	25-Aug-18	0	50,000	51,000	1,000
6970	25-Aug-18	0	50,000	3,150,000	3,100,000
27949	17-Aug-18	0	40,000	40,500	500
16121	25-Aug-18	0	271,000	1,021,000	750,000
35022	27-Aug-18	0	14,000	50,000	36,000
24922	27-Aug-18	0	1,000,000	1,500,000	500,000
25619	27-Aug-18	0	17,000	20,500	3,500
33134	27-Aug-18	0	137,500	431,000	293,500
34207	27-Aug-18	0	13,000	63,000	50,000

36530	27-Aug-18	0	40,000	400,000	360,000
19188	18-Aug-18	0	11,000	273,000	262,000
6848	18-Aug-18	0	1,350,000	3,159,745	1,809,745
15793	28-Aug-18	0	100,000	600,000	500,000
33861	28-Aug-18	0	100,000	480,000	380,000
26298	28-Aug-18	0	20,000	59,500	39,500
36654	28-Aug-18	0	20,000	20,500	500
37816	28-Aug-18	0	5,000	5,500	500
6970	28-Aug-18	0	1,413,000	3,329,000	1,916,000
36344	28-Aug-18	0	240,000	1,140,000	900,000
16216	20-Aug-18	0	50,000	119,000	69,000
34370	20-Aug-18	0	30,000	35,000	5,000
24240	20-Aug-18	0	26,000	41,500	15,500
31488	20-Aug-18	0	15,000	17,000	2,000
36087	20-Aug-18	0	10,000	160,000	150,000
3491	20-Aug-18	0	2,257,000	9,000,000	6,743,000
16216	20-Aug-18	0	25,000	144,000	119,000
30474	20-Aug-18	0	821,000	921,000	100,000
37306	24-Aug-18	0	7,500	52,500	45,000
25771	24-Aug-18	0	40,000	254,000	214,000
30787	24-Aug-18	0	2,567,000	53,158,000	50,591,000

Annex-VI
Para No. 4.6.1

**Variation in figures of Saving Bank MIS Reports and Monthly
Cash Accounts at GPO Islamabad & Rawalpindi**

(Amount in Rs.)

Name of GPO	Saving Accounts	Deposit as per MIS Report	Receipts as per Cash Account	Variation
Islamabad	Ordinary Accounts	107,563,017	231,232,954	123,669,937
	Special Accounts	110,144,000	356,427,018	246,283,018
Rawalpindi	Ordinary Accounts	75,891,113	151,432,936	75,541,823
	Special Accounts	615,644,700	814,267,072	198,622,372
Name of GPO	Saving Accounts	Withdrawal as per MIS Report	Payments as per Cash Account	Variation
Islamabad	Ordinary Accounts	143,708,229	236,959,709	93,251,480
	Special Accounts	143,121,552	340,727,894	197,606,342
Rawalpindi	Ordinary Accounts	116,412,609	183,026,480	66,613,871
	Special Accounts	670,940,431	742,492,301	71,551,870

Annex-VII
Para No. 4.6.2

Statement showing the detail of Complaints not resolved at different GPO

Sr No.	Ticket No	Date of Submission	Name of GPO	Subject of Complaint	Status
1	2744	18/06/2019	D.I Khan GPO	User Creation - New User - MIS user ID for DI Khan	Assigned
2	2911	20/06/2019	Nawab Shah GPO	EMO / BISP - All Bills - REQUEST FOR PUNCHING PTCL BILLS	Assigned
3	3203	25/06/2019	Kotli GPO	Network / VPN - New Connection - Request for Arrangement of a New Connection of VPN for Kotli GPO	In Progress
4	3361	27/06/2019	Quetta GPO	Savings Bank - Other - new user ID and password for SB & Pension supervisors	Assigned
5	3461	29/06/2019	Islamabad GPO	Military Pension - Reports - Renewal of Motor vehicle tax w.e.f 01-07-19	Assigned
6	3602	02/07/2019	Sahiwal GPO	Child Support - Scanning - Addition of EMS plus in GPO Sahiwal	Assigned
7	3804	04/07/2019	Loralai GPO	Utility Bills - PTCL - Change the user's name and password of Clerk and Supervisor Application	In Progress
8	4298	13/07/2019	Turbat GPO	Riposte / Installation - Pension - Invalid name or password	Assigned
9	4408	15/07/2019	Nowshera GPO	Military Pension - Dormant - SET DATE IN CSS ENTERED DATE ACCOUNT NO 5329	Assigned
10	4412	15/07/2019	Peshawar GPO	Military Pension - Reports - Not showing entries in daily report	Assigned
11	4468	16/07/2019	Kohat GPO	Riposte / Installation - Billing - double punched PTCL bill	Assigned
12	4471	16/07/2019	Kohat GPO	Riposte / Installation - Billing - Problem in PTCL bill punching	Assigned
13	4492	16/07/2019	Karak GPO	EMO / BISP - All Bills - emo account expired	Assigned
14	5065	24/07/2019	Nawab Shah GPO	Network / VPN - New Connection - MPLS Connectivity	In Progress
15	5140	24/07/2019	Bhimber GPO	Network / VPN - New Connection - provision of MPLS Connection	In Progress
16	5172	25/07/2019	Haripur GPO	Network / VPN - New Connection - Provision MPLS Connection (Pension and Saving Bank Counter)	In Progress
17	5309	26/07/2019	Kohat GPO	Military Pension - SO Date Posting - Unresolved Reported issues in Centralized Software Solution	Assigned
18	5310	26/07/2019	Kohat GPO	Utility Bills - PTCL - Unresolved Reported issues in Centralized Software Solution	New
19	5591	31/07/2019	Karachi GPO	Savings Bank - SSA - redesigning of SB-02 for profit	In Progress
20	5596	31/07/2019	Larkana GPO	EMO / BISP - EMO-Post - Emo blocked	Assigned

21	5625	31/07/2019	Karak GPO	Utility Bills - Electricity Bills -	Assigned
22	5659	31/07/2019	Attock GPO	Riposte / Installation - Pension - notification after transaction are hidden	Assigned
23	5714	01/08/2019	Peshawar GPO	Riposte / Installation - Pension - Multi user Access to Muhammad Taj clerk	Assigned
24	5717	01/08/2019	Bannu GPO	Utility Bills - PTCL - Opening of New Suboffice (Bannu Chowk NPO) in Offline module	Assigned
25	5849	03/08/2019	Karachi Korangi GPO	Riposte / Installation - Billing - sir make a new system on line billing	Assigned
26	5907	05/08/2019	Karachi New Town GPO	Network / VPN - Connectivity Problem - VPN conflict on daily basis	Assigned
27	5944	05/08/2019	Jhang GPO	Savings Bank - SSA - Difference in SSA Report and MIS Report of SSA Withdrawal at Jhang GPO (35200) 05.08.2019	Assigned
28	6064	06/08/2019	Karachi GPO	Utility Bills - Electricity Bills - K-Electric Bills Punch successfully CSS module but not shown in MIS at Karachi GPO 74200	New
29	6133	07/08/2019	Sanghar GPO	Utility Bills - Electricity Bills - Sanghar GPO: utility node hardware failure,	New
30	6150	07/08/2019	Sahiwal GPO	Riposte / Installation - Pension - blocked accounts are not blocked	Assigned
31	6303	09/08/2019	Gujar Khan	Network / VPN - New Connection - SB VPN convert into fiber optic but not install and configure	New
32	6347	09/08/2019	Jhang GPO	Savings Bank - SA - Difference in CSS Report and MIS Report of SA Deposit at Jhang GPO (35200) 09.08.2019	Assigned
33	6377	10/08/2019	Jhang GPO	Savings Bank - SSA - Difference in CSS Report and MIS Report of SSA Deposit at Jhang GPO (35200) 10.08.2019	Assigned
34	6499	17/08/2019	Karachi GPO	Savings Bank - SSA - Total No of SSA Account List Required at this Office Karachi GPO 74200	Assigned
35	6534	19/08/2019	Islamabad GPO	Child Support - Scanning - missing PTCL stub in MIS report	New
36	6600	19/08/2019	Attock GPO	Riposte / Installation - Pension - user not able to login	Assigned
37	6868	22/08/2019	Jhang GPO	Savings Bank - SA - Difference in CSS Report and MIS Report of SA Deposit at Jhang GPO (35200) 22.08.2019	Assigned
38	7859	22/08/2019	Loralai GPO	Network / VPN - Connectivity Problem - VPN Connection Connected Problem	Not Resolved
39	7938	23/08/2019	Narowal GPO	Utility Bills - PTCL - Variation between application report and MIS report of Armed Licenses.	New
40	7983	24/08/2019	Dadu GPO	Utility Bills - Electricity Bills - bills could not be paid with amount of 5000	New
41	7985	24/08/2019	Vehari GPO	EMO / BISP - EMO-Door - EMO Issue summary doorstep report problem	Assigned
42	8095	26/08/2019	Karachi Hydari GPO	Savings Bank - Other - Report not show Total account	Assigned

43	8113	26/08/2019	Murree GPO	Savings Bank - Other - Visit Remarks of Dy. Chief Accounts Officer / Director (IAC) of Murree GPO Regarding Discrepancies in CSS module	New
44	8114	26/08/2019	Sidu Sharif GPO	Utility Bills - PTCL - Regarding wrong entry of PTCL Bill Dated 24-06-2019	New
45	8142	26/08/2019	Vehari GPO	EMO / BISP - EMO-Door - EMO issue Door step summary problem	In Progress
46	8143	26/08/2019	Lahore GPO	Savings Bank - SSA - Account no 42527-show wrong profit rate	Not Resolved
47	8188	26/08/2019	Chitral GPO	EMO / BISP - All Bills - Request for correction in PTCL BILLS in today Report	New
48	8190	26/08/2019	Faisalabad GPO	Utility Bills - PTCL - correction for deposit amount	Not Resolved
49	8205	27/08/2019	Kotli GPO	Savings Bank - Other - Migration of MahanaAmdani Accounts to CSS	Assigned
50	8215	27/08/2019	Karachi Hydari GPO	Utility Bills - PTCL - PTCL Bill Update	New
51	8294	27/08/2019	Chakwal GPO	Utility Bills - PTCL - Correct of Wrongly Entered PTCL BILL Amount	New
52	8349	28/08/2019	Loralai GPO	Network / VPN - Connectivity Problem - VPN Connection Connected Problem	New
53	8358	28/08/2019	Faisalabad GPO	User Creation - New User - NEW USER LOGIN PTCL	Assigned
54	8364	28/08/2019	Pallandri GPO	EMO / BISP - BISP -un-scanned BISP List	New
55	8420	29/08/2019	Karachi Korangi GPO	Savings Bank - SA - DEAR SIR	Assigned
56	8510	30/08/2019	Chitral GPO	Utility Bills - PTCL - Request for correction in PTCL Bill which is collected but not showing in Report	New
57	8531	30/08/2019	Karachi GPO	Utility Bills - PTCL - PTCL Bill Punch with wrong consumer NO in HO module dated: 24-07-2019 at Karachi GPO 74200	New
58	8543	30/08/2019	Bhakkar GPO	Utility Bills - PTCL - correction in PTCL bill deposited in post office in account with Bakkar GPO	In Progress
59	8603	31/08/2019	Mianwali GPO	Military Pension - Reports - Request for Increase in Pension Army + Army Family July-2019	Assigned
60	8627	31/08/2019	Sidu Sharif GPO	Network / VPN - New Connection - kindly register new IP for MPLS connection of utility bill collection EMO.	New
61	8728	02/09/2019	Quetta GPO	Savings Bank - SSA - SSA issues	Assigned
62	8801	03/09/2019	Mirpur GPO	Military Pension - Reports - Increment_list_2019	Assigned
63	8830	03/09/2019	Jacobabad GPO	Utility Bills - Electricity Bills - electricity bills report	New
64	8860	04/09/2019	Hyderabad GPO	Utility Bills - PTCL - not punched cases letter receive from Director FS	Not Resolved
65	8895	04/09/2019	Karachi New Town GPO	Savings Bank - Other - Total numbers of Saving bank pension accounts at Newtown GPO and its Sub Offices	Assigned

66	8941	05/09/2019	Toba Tek Singh GPO	EMO / BISP - EMO-Post - Reports are incorrect	Not Resolved
67	8983	05/09/2019	Karachi City GPO	Utility Bills - PTCL Bills 12 Cases	Not Resolved
68	9134	11/09/2019	Chakwal GPO	Network / VPN - Connectivity Problem - Replacement of B-VPN with MPLS Data Connectivity	New
69	9224	12/09/2019	Lahore GPO	Savings Bank - SSA 12278, 60762 Problem case 230 12-09-2019	Not Resolved
70	9277	12/09/2019	Hyderabad GPO	Savings Bank - SA - sequence of account in clerk report change	Assigned
71	9295	12/09/2019	Sargodha GPO	Savings Bank - Other - Ordinary Dead accounts list is required	Assigned
72	9299	13/09/2019	Faisalabad GPO	Savings Bank - SA - SB data required	Assigned
73	9427	14/09/2019	Okara GPO	Utility Bills - SNGPL/SSGC – SNGPLbills amount need to be correction	New
74	9428	14/09/2019	Muzaffarabad GPO	EMO / BISP - BISP - Bisp_Inprogress_22_Mzd_20190515	New
75	9430	14/09/2019	Okara GPO	Utility Bills - SNGPL/SSGC - Bills need to be transfer	New
76	9444	16/09/2019	Attock GPO	Utility Bills - Electricity Bills - desktop starting error	In Progress
77	9455	16/09/2019	Gujrat GPO	Network / VPN - Connectivity Problem - Visit Remarks of Sialkot Region Carried Out by the Postmaster General Punjab Province Lahore on 08/09-01-02018	New
78	9469	16/09/2019	Jhang GPO	Savings Bank - Other - Difference in CSS Report and MIS Report of Savings Bank at Jhang GPO (35200) 16.09.2019	Assigned
79	9487	16/09/2019	Shikarpur GPO	Riposte / Installation - Billing - fiber setting	Not Resolved
80	10332	16/09/2019	Mandi Bahauddin GPO	Utility Bills - Electricity Bills - registrations of new MPLS IPS	Not Resolved
81	10350	17/09/2019	Jhang GPO	Savings Bank - Other - Difference in CSS Report and MIS Report of Savings Bank at Jhang GPO (35200) 17.09.2019	Assigned
82	10387	17/09/2019	DG Khan GPO	Military Pension - Reports - Increase Reverse of SOsD.G Khan	Assigned
83	10391	17/09/2019	Karachi New Town GPO	Network / VPN - New Connection - Replacement of B-VPN with MPLS Data Connectivity.	New
84	10394	17/09/2019	Qila Sheikhpura GPO	Savings Bank - SA - Request for List of SB Ordinary Dead Accounts	Not Resolved
85	10405	17/09/2019	Tank GPO	EMO / BISP - EMO-Post - Request for posting of PMP increment	Assigned
86	10412	17/09/2019	Wah Cantt GPO	Military Pension - Dormant - Increase List of Wah Cantt GPO	Assigned

87	10448	18/09/2019	Jhang GPO	Savings Bank - Other - Difference in CSS Report and MIS Report of Savings Bank at Jhang GPO (35200) 18.09.2019	Assigned
88	10467	18/09/2019	Attock GPO	Utility Bills - Electricity Bills - report not showing	New
89	10500	18/09/2019	Mianwali GPO	Military Pension - Reports - Request for increment of Army Family	Assigned
90	10510	18/09/2019	Kahuta GPO	Savings Bank - SSA - correction of deposit date of unit of ac No22251	Assigned
91	10600	19/09/2019	Muzaffarabad GPO	EMO / BISP – Increment list_2019	New
92	10637	19/09/2019	Karachi Hydari GPO	Savings Bank - SA - Saving account Update balance	Assigned
93	10729	20/09/2019	Lahore GPO	Military Pension - Reports - PMP accounts not show transaction history from 30-11-2014 in Ledger accounts report	Not Resolved

Annex-VIII

Paras for Pursuance at DAC Level

S#	AIR #	Subject
1	4.2.2	Unapproved Terms of References / Job descriptions of the consultants in MIS wing
2	4.3.2	Non-compliance of documented procedures of Project Management Plan for development of CSS
3	4.3.3	Non-conductance of User Acceptance Test (UAT) by the vendor in respect of application used by PPOD
4	4.3.4	Intellectual Proprietary Rights of the Software and Technical Documentation with the Vendor despite huge payments
5	4.3.6	Contradictory clauses in the agreement
6	4.4.1	Poor IT Assets' Governance Structure putting IT assets at risk Rs 227.17 million
7	4.4.2	Un-documented processes and inefficient change management procedures resulted in delayed and untested implementation
8	4.4.3	Non-maintenance of Assets Registers for IS assets
9	4.4.4	IT Assets amounting to Rs 250 million are in doldrums due to poor implementation of Incident Management
10	4.4.7	Ineffective payment complaint management system mechanism
11	4.5.2	Non-establishing a Disaster Recovery (DR) site is in violation of agreement between PPOD and M/s TelcoNet
12	4.6.3	Insecure website of PPO department causing the threat to Information of PPOD at the website
13	9.8	Late/ non-receipt of performance guarantee from the contractor
14	9.14	Overpayment due to payment of sales tax to M/s TelcoNet – Rs 27.966 million
15	9.16	Less deduction of Income Tax on rendering of services – Rs 0.175 million
16	9.18	Non-provision of installer package, database backups and message store files by M/s TelcoNet to

		Pakistan Post
17	10.6	Void/irregular payments to M/s360 Technologies without contract agreement - Rs 42.271 million
18	10.8	Irregular/ unauthorized payment to M/s360 Technologies due to irregular extensions - Rs 217.279 million
19	10.10	Irregular and unlawful extension in contract with M/s360 Technologies -Rs 47.139 million
20	10.14	Non-receipt of cost of utility bills from contractor – Rs 1.400 million