

Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS)
Finance Division, Ministry of Finance
www.spfms.gov.bd
Scheme of Internal Audit and Audit Follow-up

Workshop on Post Procurement Review Draft Report

Chief Guest	:	Mr. Kabirul Ezdani Khan, Additional Secretary and Head of PIT, IA Scheme.
Chairperson	:	Mr. Shirajun Noor Chowdhury, Additional Secretary, Budget-1, Finance Division, & National Program Director (NPD), SPFMS Program.
Venue	:	Conference room of SPFMS Scheme, 4th floor, IEB Bhaban, Ramna, Dhaka.
Date	:	10 August, 2023.
Participants	:	PECs, PIT Member (Component 10) and representatives of all schemes of SPFMS program related to procurement process.

Rapporteur's Report

A. Introduction:

Workshop on **Post Procurement Review** is an important ongoing task for **Scheme on Internal Audit and Audit Follow-up** which is part of **Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS) program**. The aforementioned workshop was conducted on August 10, 2023, at the Conference room of SPFMS program. The workshop was led by Mr. Mr. Shirajun Noor Chowdhury, Additional Secretary, Budget-1, Finance Division, and National Program Director (NPD) of SPFMS Program, with Mr. Kabirul Ezdani Khan, Additional Secretary, Budget & Expenditure Management, Finance Division, Ministry of Finance, as the Chief Guest. The attendees of the workshop included Program Executive and Coordinators (PECs) and consultants who are involved in the procurement process under various Schemes of SPFMS Program.

During the workshop, Mr. Md. Nasir Uddin, the Senior Consultant (Procurement Specialist) of IA Scheme, presented the Post Procurement Review of FY 2021-2022 of SPFMS program. Mr. Md. Rafiqul Islam (Joint Secretary), Program Executive & Coordinator (PEC), conducted the workshop, moderated the discussion sessions and later presented procurement compliance with the relevant Rules and Act. He stated the importance and relevance of Post Procurement Review and its objectives with the outcomes. In this connection he briefs the workshop schedule and incoming activities of the scheme. He also draws the attention to the booklet on procurement process checklist and process flow of methods for the help of scheme personnel. Following the presentations, the participants were engaged in an open discussion and provided feedback and evidences on their respective components scheme by scheme.

B. Speech by the Chief Guest:

As the Chief Guest, Mr. Kabirul Ezdani Khan, mentioned in his speech, that the workshop will be a landmark step to establish public procurement discipline. He added, that the proper use of government funds must be ensured for transparency and accountability in any expenditures and by conducting a Post Procurement Review, we can pinpoint any shortcomings or deficiencies in our procurement process. Eventually, by rectifying these errors, we can prevent the recurrence of the same mistakes in the future and increase our capacity & efficiency for any procurement related activities. He emphasized the vital nature of accurately conducting the 'Need Identification and Cost Estimation' within the procurement process and also to follow the procurement guidelines /checklist before initiating any procurement. Later he mentioned that, Post Procurement Review is a tool for evaluating the effectiveness, efficiency, and compliance of procurement activities, enabling informed decision-making and

requested the participants to take review findings positively. Finally, Mr. Ezdani concluded his speech by inaugurating the Post Procurement Review activities as per schedule for FY 2022-23 of SPFMS Program.

C. Speech by the Chairperson:

In his speech, National Program Director (NPD) of the SPFMS Program as Chairperson, highlighted the utmost importance of adhering to PPA and PPR guidelines while ensuring transparency across procurement process. He strongly recommended organizing a training session with an instructor from CPTU, wherein a weakness of the procurement processes will be discussed. He also requested to develop a Flyer on Procurement Process. Finally, he concluded his speech, by thanking the IA scheme for conducting this very informative and enriching validation workshop.

D. Presentation on the Observation on Post Procurement Review Report for FY 2021-2022:

After the opening ceremony the Mr. Mohammad Nasir Uddin MCIPS, Sr. Consultant (procurement specialist) of IA Scheme had presented the Post Procurement Review findings for FY 2021-22 and also requested the participants to provide feedback on relevant findings and at the same time invited open discussion on the statement of facts.

During the presentation, he discussed both the common and new findings for all the components of the SPFMS program for FY 2021-22. In this year, he reviewed a total of 50 contracts out of 66, worth BDT 25,57million from eight components (C1, C3, C4, C7, C8, C9, C10, and C14) of the SPFMS program. The contract samples reviewed for the Post Procurement Review for FY 2021-22 as follows -

(Fig in lac BDT)

C#	APP Value (G & S) (BDT)	% of Achievement (In Value)	Total Procurement		Contracts Reviewed											
			No of Contract	Value (BDT)	Total Contracts				Percent by Methods							
					No	%	Value	%	Goods/Services (NCB)							
			OTM						RFQ		QCBS/SIC		SSS/DPM			
			No	Value	No	Value	No	Value	No	Value						
C-1	750	26	6	195	6	100	195	100	0	0	4	20	1	105	1	70
C-3	550	40	5	220	5	100	220	100	0	0	3	15	1	34	1	171
C-4	980	49	6	483	6	100	483	100	1	22	1	5	1	23	3	434
C-7	3160	56	18	1764	10	56	629	36	3	404	4	19	1	81	2	126
C-8	770	29	9	224	7	78	193	86	1	62	2	4	2	103	2	24
C-9	1530	18	6	279	6	100	279	100	0	0	4	20	0	0	2	260
C-10	430	60	8	255	5	63	216	85	2	14	2	8	1	194	0	0
C-14	1080	33	8	354	5	63	342	97	1	18	2	10	2	314	0	0
Total	92,50	41%	66	37,73	50	76%	25,57	68%	8	5,19	22	1,00	9	8,53	11	10,85

During the presentation, Mr. Nasir mentioned that in the fiscal year 2021-22, a total of 61 observations/ findings were made at the time of contract reviews. Out of those 61 findings, 53 of them were replied by the scheme representatives along with respected PECs. He further elaborated that within the total of 61 observations, 10 instances were repeated to early FY, while 19 findings remained consistent across multiple schemes. Notably, 32 new observations or findings were identified during this review.

During the presentation Mr. Nasir, reported the following **Repeated Findings** of preceding years post procurement review:

- 1. Procurement Capacity- Annual Procurement Plan (APP) was not updated:** Several schemes did not update the APP on a quarterly basis.

2. **Lack of Need Analysis (Requisition):** A considerable number of procurement files had not proper projection of the requirement and there is a lack of justifications for the need or demand for goods/services from users or beneficiaries.
3. **Lack of Official Cost Estimate (OCE)**
4. **Some of the major deviations were identified in file management:**
 - Name of file (description of goods/ service, FY, package, scheme) was not maintained properly.
 - Lack of relevant documents (i.e. copy of APP, requisition, specification/ToR, OCE, receiving committee, acceptance certificate, payment evidence to supplier, etc.) in respective file;
 - Multiple packages (i.e. several RFQs) were included in single file;
 - Sequence of procurement activities was not orderly manner;
 - Page numbering was not found / in by pencil;
 - All documents were not maintained as per the checklist.
5. **QC / Receiving Committee:** The PPR rules 38/3, a Quality Control team / Inspection team / Material Receiving Committee shall check, verify and install the supplied goods and related service as per technical specification and not verified.
6. **Late delivery and Impose Liquidity Damage – (GCC 35):** In some files-
 - No evidence was found that the materials were supplied in stipulated time.
 - No evidence was found that there has been made any formal communication between purchaser and supplier. With the contract management state.
 - No evidence found that the purchaser imposes Liquidity Damage (LD) as per contractual obligations.
7. **Late Payment and with Charge:** The supplier was submitted the bill after acceptance of goods, but the purchaser did not proceed the suppliers' payment till reviewing/beyond the schedule time of payment.
8. **Deviation of RFQ:** No evidence found in some files that RFQ transmitted to prospective suppliers through fax, email, issuing letter, PE's notice board and upload on its website as per rules 71. Resulting, it was not confirmed that at least 5 (five) prospective bidders got opportunity to participate in RFQ process (Rules 73/7).
9. **Publishing PO, NOA in PE's website (Rule 37)** were not followed unanimity.
10. **Warranty & Performance Guarantee:** The purchaser will ensure the maintenance service/after sales service by the performance guarantee (PG) within warranty period. It was observed that PG's validity date expired before the warranty period, but it was not communicated with supplier to extend PG's validity for certain period.

Then he discussed the scheme wise observations/ findings with the respective PECs and consultants. All observations/ findings were presented and discussed with the respective PECs and consultants and received feedback from them. Below is the scheme wise summary of observations/ findings identified during the review.

Component No.	No of Reviewed Contracts	Contracts Reviewed	Total No. of Findings	Findings Reviewed
C-1	06	06	08	08
C-3	05	05	05	05
C-4	06	06	09	09
C-7	10	10	18	18
C-8	09	07	10	10
C-9	06	06	03	03
C-10	05	05	03	03
C-14	08	05	05	05
Total	50	50	61	61

The presentation was well-received by the PECs and any question or query asked by the participants were addressed by the presenter and PEC of IA Scheme.

E. Discussion on PPR 2008 Procurement Compliance and Procurement Checklist

During this session on procurement compliance, process and checklist preparation, Mr. Md. Rafiqul Islam, PEC, IA Scheme discussed in details regarding the procurement filing system and checklist preparation. His presentation

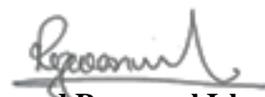
covered compliance with PPA & PPR, including plan, checklist, tender documents preparation, submission, formation of TOC/POC and TEC/PEC, awards of contract, receiving committee and procurement contract management capacity, performance security and guarantee etc. The participants attentively observed the presentation, and the presenter invited their opinions.

F. Rapporteur's Report and Closing Remarks:

- A) After the presentations and group discussions, the rapporteur summarized the main points made by the concessions during the workshop:
- **All the PECs are expected to provide their feedback/ logical remarks along with supporting documents as evidence for the unresolved observations of each scheme by 16th August 2023.**
 - **A training session on procurement activities aligning with PPA & PPR needs to be arranged, wherein the weakness of procurement process will be discussed. An expert from CPTU may call as resource person.**
 - **A Flyer on Post Procurement Review will be developed by Sr. Consultant (procurement specialist) and the prepared booklet will be sent to CPTU with Post Procurement Review Reports.**
 - **A training module on Procurement activities will be developed by Sr. Consultant (procurement specialist) and Consultant (FAM), SPFMS Program to arrange training with a short period of time.**
 - **As per the distributed and inaugurated schedule of Post Procurement Review for FY 2022-23, the concerned officials/ consultants will follow and will responsive accordingly to follow-up Review.**

The PEC of the SPFMS program, Mr. Rafiqul Islam, delivered a closing remark and paid his gratitude to the respective NPD, Head of PIT and PIT members and thanked all the participants for their active participation. He also thanked the Senior Consultant for delivering an analytical presentation. He also acknowledged the continuous efforts and cooperation of all the procurement-related officials towards an effective procurement process and review. The workshop was then concluded with a vote of thanks.

Rapporteur's Report Prepared By:



Mohammad Rezwatul Islam
Implementation Support Consultant (ISC)
SPFMS, Finance Division, Ministry of Finance

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Attachment 1: Snapshots from the Workshop



Attachment 2: Schedule

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ বিভাগ, অর্থ মন্ত্রণালয়
স্ট্রেন্গেনিং পাবলিক ফাইন্যান্সিয়াল ম্যানেজমেন্ট প্রোগ্রাম টু এনাবল সার্ভিস ডেলিভারি (SPFMS)
অভ্যন্তরীণ নিরীক্ষা ও নিরীক্ষা অগ্রগতি পর্যবেক্ষণ স্কিম
আইইবি ভবন (৫ম তলা), রমনা, ঢাকা

ক্রয়-পরবর্তী পুনর্মূল্যায়ন কর্মশালা (Workshop on Post Procurement Review)

ডেনু : এসপিএফএমএস কর্মসূচির কনফারেন্স রুম, ৪র্থ তলা, আইবি ভবন, রমনা, ঢাকা
তারিখ : ১০ আগস্ট, ২০২৩
অংশগ্রহণকারী : পিইসি, পিআইটি (কম্পোনেন্ট-১০) এবং সংশ্লিষ্ট পরামর্শকবৃন্দ।

সূচি

সময়	বিবরণ	অতিথি/ বক্তা/ রিসোর্স পার্সন
৯.১৫ - ৯.৩০	রেজিস্ট্রেশন	-
৯.৩০ - ৯.৩৫	পরিচিতি পর্ব	-
৯.৩৫-৯.৪৫	স্বাগত বক্তব্য	পিইসি, অভ্যন্তরীণ নিরীক্ষা স্কিম, এসপিএফএমএস প্রোগ্রাম, অর্থ বিভাগ
৯.৪৫-১০.৩০	এসপিএফএমএস প্রোগ্রামের ২০২১-২২ অর্থ বছরের ক্রয়-পরবর্তী পুনর্মূল্যায়ন প্রতিবেদন উপস্থাপনা	সিনিয়র পরামর্শক-প্রকিউরমেন্ট স্পেশালিস্ট, ইন্টারনাল অডিট স্কিম
১০.৩০-১০.৪৫	প্রধান অতিথির পর্যালোচনামূলক বক্তব্য এবং ২০২২-২৩ অর্থ বছরের ক্রয় পরবর্তী পুনর্মূল্যায়ন কার্যক্রম উদ্বোধন	কবিবুল হুজদানী খান, অতিরিক্ত সচিব, বাজেট ও ব্যয় ব্যবস্থাপনা এবং পিআইটি প্রধান (অভ্যন্তরীণ নিরীক্ষা স্কিম), অর্থ বিভাগ
১০.৪৫-১১.০০	সভাপতির বক্তব্য	সিরাজুন নূর চৌধুরী, জাতীয় কর্মসূচি পরিচালক, এসপিএফএমএস ও অতিরিক্ত সচিব (বাজেট-১), অর্থ বিভাগ
১১.০০-১২.১৫	স্কিম অনুযায়ী ২০২১-২২ অর্থবছরের পর্যবেক্ষণ প্রতিবেদন গুণভিত্তিক আলোচনা	মডারেটর: মোঃ রফিকুল ইসলাম, পিইসি, এসপিএফএমএস প্রোগ্রাম
১২.১৫-১.১৫	এসপিএফএমএস প্রোগ্রামের ২০২২-২৩ অর্থ বছরের ক্রয় পরবর্তী পুনর্মূল্যায়নের উপর আলোচনা ও স্কিম অনুযায়ী প্ল্যানিং	মোঃ নাসির উদ্দীন, সিনিয়র পরামর্শক-প্রকিউরমেন্ট স্পেশালিস্ট, ইন্টারনাল অডিট স্কিম
১.১৫-০২.০০	নামাজের বিরতি	
০২.০০-০৩.০০	পিপিআর-২০০৮ এর অনুসরণে পর্যবেক্ষণসমূহ এবং ক্রয় মেথড অনুযায়ী চেক লিস্ট আলোচনা	মোঃ নাসির উদ্দীন, সিনিয়র পরামর্শক-প্রকিউরমেন্ট স্পেশালিস্ট, ইন্টারনাল অডিট স্কিম এবং মোঃ রফিকুল ইসলাম, পিইসি, এসপিএফএমএস প্রোগ্রাম
০৩.০০-	র্যাপোর্টিয়ার্স প্রতিবেদন ও ওয়ার্কশপ সমাপনী বক্তব্য	

*অনিবার্য কারণে সময়সূচি পরিবর্তন হতে পারে
মোঃ রফিকুল ইসলাম, পিইসি, অভ্যন্তরীণ নিরীক্ষা ও নিরীক্ষা অগ্রগতি পর্যবেক্ষণ স্কিম, এসপিএফএমএস প্রোগ্রাম

Attachment 3: Registration Sheet

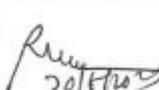
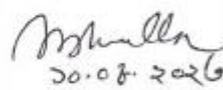
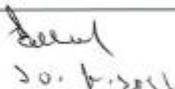
অর্থ বিভাগ, অর্থ মন্ত্রণালয়
স্ট্রেন্গেনিং পাবলিক ফাইন্যান্সিয়াল ম্যানেজমেন্ট প্রোগ্রাম টু এনাকল সার্ভিস ডেলিভারি (এসপিএফএমএস)
অত্যন্তরীণ নিরীক্ষা ও নিরীক্ষা অগ্রগতি পর্যবেক্ষণ ক্রিম

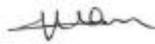
ক্রয়-পরবর্তী পুনর্মূল্যায়ন কর্মশালা
(Workshop on Post Procurement Review)

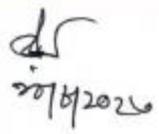
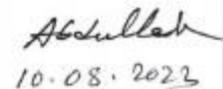
ভেন্যু : এসপিএফএমএস কর্মসূচির কনফারেন্স রুম, ৪র্থ তলা, আইইবি ভবন, রমনা, ঢাকা
তারিখ : ১০ আগস্ট, ২০২৩ ইং
অংশগ্রহণকারী : পিইসি, পিআইটি (কম্পোনেন্ট-১০) এবং সংশ্লিষ্ট পরামর্শকবৃন্দ।

রেজিস্ট্রেশন

ক্র. নং	নাম, পদবী ও অফিস	মোবাইল ও ই-মেইল	স্বাক্ষর
১)			
২)			
৩)	Saima Shahin Sultana PEC, SPFMS	01712020954 sshahin_62@yahoo.com	
৪)	Mr. Rauf Islam PEC (IS)- SPFMS Finance Division	01558 744 092 nislam6748@gmail.com	
৫)	ফাতেমা ফাতেমা PEC, SPFMS Finance Division	01715083392 fatema.ngee@gmail.com	
৬)	তানিয়াত তানিয়াত PEC, SPFMS, FD	01717509985 tanimatanmin75@gmail.com	

ক্র. নং	নাম, পদবী ও অফিস	মোবাইল ও ই-মেইল	স্বাক্ষর
৭)	কো. কামিলুল ইসলাম 31 PEC, SPFMS, F3	01711737802	
৮)	ড. মোহাম্মদ হোসেন SFC (উন্নয়ন) IBAS++	01780766666	
৯)	মোহাম্মদ শওকত হোসেন সিএমটি, এন বিএন	01815504086 shaukatmof@gmail.com	
১০)	ড. মানোয়ার হোসেন মোস্তাফিজ সিইসি (উন্নয়ন), কামিল বেসরকারী, অর্থ বিভাগ	01713-123278 manwarh@yaho.com	
১১)	মোহাম্মদ আব্দুল হুসাইন সিএমটি, এন বিএন	01715020826 aradhsahal@gmail.com	
১২)	মো. মোস্তাফিজ হায়দার চৌধুরী জুনিয়র (কমিউ) মনোরঞ্জন - পরিচালক, ম্যানেজিং সিস্টেম বিমপিওন বেসরকারী, অর্থ বিভাগ	02929-260987 lokmanpsc@gmail.com	
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