

Procurement Plan

I. General

1. Project Information

Country	:	Bhutan
Borrower	:	
Project Name	:	PFM–MDF Financed Strengthening Public Financial Management Project
Loan Credit No.	:	P 162196

2. Bank's Approval Date of the Procurement Plan: March 2019

In accordance with paragraph 5.9 of the “World Bank Procurement Regulations for IPF Borrowers” (July 2016) (“Procurement Regulations”) the Bank’s Systematic Tracking and Exchanges in Procurement (STEP) system will be used to prepare, clear and update Procurement Plans and conduct all procurement transactions for the Project.

This textual part along with the Procurement Plan tables in STEP constitute the Procurement Plan for the Project. The following conditions apply to all procurement activities in the Procurement Plan. The other elements of the Procurement Plan as required under paragraph 4.4 of the Procurement Regulations are set forth in STEP.

The Bank’s Standard Procurement Documents: shall be used for all contracts subject to international competitive procurement and those contracts as specified in the Procurement Plan tables in STEP.

II. Goods, Works and Non consulting Services

1. Prior Review Threshold

Method of Procurement	Thresholds for Method (USD equivalent)	Prior Review Threshold (USD)
ICB (Goods)	> 200,000 USD	All contract above USD 100,000
NCB (Goods)	> USD 30,000 and up to USD 200,000	
Shopping (Goods)	Up to USD 30,000	
ICB (Works)	> 1.5 million	All contract above USD 300,000
NCB (Works)	> 50,000 and up to USD 1.5 million	
Shopping (Works)	Up to USD 50,000	

ICB (Non-Consulting Services)	> 200,000 USD	All contract above USD 100,000
NCB (Non-Consulting Services)	< 200,000 USD	
Direct Contracting	No Threshold; meet paragraph 6.8, 6.9 and 6.10 of regulations	

Note: The Prior Review Thresholds will be reviewed during the implementation of the project and modified depending on the risk assessment and implementation of mitigation measures.

In the case of contracts subject to prior review, before granting / agreeing to (a) a material extension of the stipulated time for performance of a contract; or (b) any substantial modification or waiver of the scope of services or other significant changes to the terms and conditions of such that the contract, including issuing; or (c) any change variation order or orders under such contract amendment (except in cases of extreme urgency) which would in aggregate, singly or combined with all variation orders or amendments previously issued, increase the original contract amount of the contract by more than 15% (fifteen percent); or (d) the proposed termination of the original price contract, the Borrower shall seek the Bank's no objection to the proposed extension, modification, or change order.

A copy of all amendments to the contract shall be furnished to the Bank for its record.

2. Prequalification

Not Applicable

3. Reference to Project operational/Procurement Manual

Standard Procurement Documents agreed between Project and Bank will be used for all works, consultancy and goods procurements.

4. Any Other Special Procurement Arrangements:

National Procurement Arrangements: In accordance with paragraph 5.3 of the Procurement Regulations, when approaching the national market (as specified in the Procurement Plan tables in STEP), the country's own procurement procedures may be used.

When the Borrower uses its own national open competitive procurement arrangements, such arrangements shall be subject to paragraph 5.4 of the Procurement Regulations and the following conditions. Requirements for national open competitive procurement include the following:

- a. open advertising of the procurement opportunity at the national level;
- b. the procurement is open to eligible firms from any country;
- c. the request for bids/request for proposals document shall require that Bidders/Proposers submitting Bids/Proposals present a signed acceptance at the time of bidding, to be incorporated in any resulting contracts, confirming application of, and compliance with, the Bank's Anti-Corruption Guidelines, including without limitation the Bank's right to sanction and the Bank's inspection and audit rights;
- d. contracts with an appropriate allocation of responsibilities, risks, and liabilities;
- e. publication of contract award information;
- f. rights for the Bank to review procurement documentation and activities;
- g. an effective complaints mechanism; and
- h. maintenance of records of the Procurement Process.

When other national procurement arrangements other than national open competitive procurement arrangements are applied by the Borrower, such arrangements shall be subject to paragraph 5.5 of the Procurement Regulations.

- II. **Domestic Preference.** Domestic preference as specified under paragraph 5.51 of the Procurement Regulations (Goods and Works).
 Goods: is applicable for those contracts identified in the Procurement Plan tables;
 Works: is not applicable

The bid evaluation will be carried out as per agreed timeline in the Procurement Activity Schedule

III. Selection of Consultant

1. Prior Review Threshold

Method of Procurement	Threshold (USD Equivalent)	Prior Review Threshold
(a) Quality and Cost Based Selection	No threshold	All Contracts above USD 70,000 for Consultant Firms
(b) Quality Based Selection	No threshold	
(c) Selection Made Under a Fixed Budget	No threshold	All contracts above USD 50,000 for Individual Consultants.
(d) Least Cost Selection	No threshold	
(e) Selection Based on Consultant's Qualifications	< 100,000	
(f) Single Source Selection of firms	As per Consultant Guidelines Para 3.9	

(g) Selection of Individual Consultants	No threshold	
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Note: The Prior Review Thresholds will be reviewed during the implementation of the project and modified.

In the case of contracts subject to prior review, before agreeing to: (a) an extension of the stipulated time for performance of a contract; (b) any substantial modification of the scope of services, substitutions of key experts, or other significant changes to the terms and conditions of the contract; or (c) the proposed termination of the contract, the Borrower shall seek the Bank's no objection. A copy of all amendments to the contract shall be furnished to the Bank for its record.

2. Short List comprising entirely of national consultants: Short list of consultants for services, estimated to cost less than USD 200,000 equivalent per contract, may comprise entirely of national consultants.

PROCUREMENT PLAN Bhutan : PFM-MDF FINANCED STRENGTHENING PUBLIC FINANCIAL MANAGEMENT PROJECT

General Information
 Country: Bhutan Bank's Approval Date of the Original Procurement Plan: 2018-04-10
 Revised Plan Date(s): (comma delineated, leave blank if non 2020-11-24
 Project ID: P162196 GPN Date:
 Project Name: PFM-MDF FINANCED STRENGTHENING PUBLIC FINANCIAL MANAGEMENT PROJECT
 Loan / Credit No: TF / A5549
 Executing Agency(ies) Department of Revenue and Custom

Activity Reference No. / Description	Loan / Credit No.	Component	Review Type	Method	Market Approach	Procurement Process	Prequalification (Y/N)	High SEA/SH Risk	Procurement Document Type	Actual Amount (US\$)	Process Status	Draft Pre-qualification Documents		Prequalification Evaluation Report		Draft Bidding Document / Justification		Specific Procurement Notice / Invitation		Bidding Documents as Issued		Proposal Submission / Opening / Minutes		Bid Evaluation Report and Recommendation for Award		Signed Contract		Contract Completion	
												Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual

Activity Reference No. / Description	Loan / Credit No.	Component	Review Type	Method	Market Approach	Procurement Process	Prequalification (Y/N)	Actual Amount (US\$)	Process Status	Draft Pre-qualification Documents		Prequalification Evaluation Report		Draft Bidding Document / Justification		Specific Procurement Notice / Invitation		Bidding Documents as Issued		Proposal Submission / Opening / Minutes		Bid Evaluation Report and Recommendation for Award		Signed Contract		Contract Completion	
										Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual
BT-DRC-GST-53742-GO-RFQ / Automatic document scanner with document feeder.	TF / A5549	Strengthening Budget Execution and Oversight Capacities	Post	Request for Quotations	Open - National	Single Stage - One Envelope		306.88	Completed							2018-03-20								2018-04-24	2018-04-03	2018-10-21	2018-05-03
BT-DRC-GST-53750-GO-RFQ / Multi function network printer	TF / A5549	Strengthening Budget Execution and Oversight Capacities	Post	Request for Quotations	Open - National	Single Stage - One Envelope		392.93	Completed							2018-03-20								2018-05-14	2018-04-03	2018-11-10	2018-05-03
BT-DRC-GST-53754-GO-RFQ / Light weight portable projector, pointer and screen	TF / A5549	Strengthening Budget Execution and Oversight Capacities	Post	Request for Quotations	Open - National	Single Stage - One Envelope		685.47	Completed							2018-03-20								2018-04-30	2018-04-03	2018-10-27	2018-05-03
BT-DRC-GST-53778-GO-RFQ / Purchasing ten number of laptops	TF / A5549	Strengthening PFM Legal and Institutional Framework	Post	Request for Quotations	Open - National	Single Stage - One Envelope		1,707.16	Completed							2018-03-18								2018-05-13	2018-06-18	2018-11-09	2018-07-18
BT-DRC-GST-53025-GO-RFQ / Procurement of 11 numbers of 65 inch TV (Part of Video Conference equipment	TF / A5549	Strengthening PFM Legal and Institutional Framework	Post	Request for Quotations	Open - National	Single Stage - One Envelope		17,314.16	Completed							2018-04-21								2018-06-16	2018-05-31	2018-07-31	2018-06-30
BT-DRC-GST-66249-GO-RFQ / one number of High end Web-Access Point for CST Project Office (To be used for CST Project Office where all the users and video conferencing equipment will be connected.)	TF / A5549	Strengthening PFM Legal and Institutional Framework	Post	Request for Quotations	Open - National	Single Stage - One Envelope		843.12	Completed							2018-06-20								2018-07-16	2018-01-05	2019-07-16	2018-02-04
BT-DRC-GST-79629-GO-RFQ / Procurement of high end projectors with build-in operating system(Microsoft Windows 10) and In-Built Interactive screen Feature, digital writing pen, wireless keyboard and mouse.	TF / A5549	Strengthening Budget Execution and Oversight Capacities	Post	Request for Quotations	Open - National	Single Stage - One Envelope		2,751.49	Completed							2018-12-04								2019-01-09	2019-05-16	2020-01-09	2019-06-21
BT-DRC-GST-79637-GO-RFQ / Procurement of photo copy/printer machine for CST Project Office.	TF / A5549	Strengthening Budget Execution and Oversight Capacities	Post	Request for Quotations	Open - National	Single Stage - One Envelope		1,462.93	Completed							2018-12-05								2019-01-30	2019-05-16	2019-03-31	2019-07-31
BT-DRC-GST-79633-GO-RFQ / Procurement of 7 numbers of laptops (for new officials joining CST Project Office and 8 for the representatives from regional offices).	TF / A5549	Strengthening PFM Legal and Institutional Framework	Post	Request for Quotations	Open - National	Single Stage - One Envelope		1,170.29	Completed							2018-12-08								2019-01-14	2019-05-16	2019-03-15	2019-07-31
BT-DRC-GST-57741-GO-RFQ / Procurement of 10 numbers of Webcam (part of video conferencing equipment)	TF / A5549	Strengthening PFM Legal and Institutional Framework	Post	Request for Quotations	Open - National	Single Stage - One Envelope		15,143.78	Completed							2018-04-28								2018-06-23	2018-05-31	2018-08-07	2018-06-30
BT-DRC-GST-79639-GO-RFQ / Procurement of Document Shredder Machine for CST Project Office.	TF / A5549	Strengthening PFM Legal and Institutional Framework	Post	Request for Quotations	Open - National	Single Stage - One Envelope		0.00	Canceled							2018-11-28								2019-01-23		2020-01-23	
BT-DRC-GST-53744-GO-RFQ / Photo copy machine with document feeder	TF / A5549	Strengthening Budget Execution and Oversight Capacities	Post	Request for Quotations	Open - National	Single Stage - One Envelope		0.00	Canceled							2018-03-20								2018-05-07		2018-11-03	
BT-DRC-GST-150883-GO-DR / Purchase of 20 numbers laptop for CST project office, Department of Revenue and Customs, MoF.	TF / A5549	Strengthening PFM Legal and Institutional Framework	Post	Direct Selection	Direct			1,053.96	Completed				2019-12-18	2019-12-24	2019-12-18	2019-09-12								2020-01-06	2019-12-24	2020-07-20	2020-01-17
BT-DRC-GST-154699-GO-RFQ / Procurement of server for CST project	TF / A5549	Strengthening PFM Legal and Institutional Framework	Post	Request for Quotations	Limited	Single Stage - One Envelope		4,959.14	Completed							2020-02-03	2020-03-13							2020-02-28	2020-04-03	2020-03-30	2020-09-10
BT-DRC-GST-154702-GO-RFQ / Procurement of four numbers of projector for CST project office.	TF / A5549	Strengthening PFM Legal and Institutional Framework	Post	Request for Quotations	Limited	Single Stage - One Envelope		0.00	Pending Implementation							2020-02-02								2020-02-17		2020-03-17	

BT-DRG-GST-154703-GO-RFQ / Supply of four number microphone and sound system	TF / AS549	Strengthening PFM Legal and Institutional Framework	Post	Request for Quotations	Limited	Single Stage - One Envelope				0.00	Pending Implementation											2020-01-28														2020-02-14	2020-03-15			
BT-DRG-GST-154705-GO-RFQ / Document shredder for GST project office	TF / AS549	Strengthening PFM Legal and Institutional Framework	Post	Request for Quotations	Limited	Single Stage - One Envelope				0.00	Pending Implementation																									2020-01-31	2020-03-13	2020-04-11		
BT-DRG-GST-154707-GO-RFQ / Procurement of photocopier machine	TF / AS549	Strengthening PFM Legal and Institutional Framework	Post	Request for Quotations	Limited	Single Stage - One Envelope				0.00	Pending Implementation																										2020-01-21	2020-01-21	2020-01-21	
BT-DRG-GST-164334-GO-RFQ / Purchase of flash drive 2500 numbers for Taxpayer Outreach Program	TF / AS549	Strengthening PFM Legal and Institutional Framework	Post	Request for Quotations	Limited	Single Stage - One Envelope				0.00	Pending Implementation																										2020-03-25	2020-04-10	2020-04-30	
BT-DRG-GST-164343-GO-RFQ / Purchase of 2000 folders for Taxpayer Outreach Program	TF / AS549	Strengthening PFM Legal and Institutional Framework	Post	Request for Quotations	Limited	Single Stage - One Envelope				0.00	Pending Implementation																										2020-03-25	2020-04-10	2020-04-30	
BT-DRG-GST-164340-GO-RFQ / Purchase of 850 advocacy bags for Taxpayer Outreach Program	TF / AS549	Strengthening PFM Legal and Institutional Framework	Post	Request for Quotations	Limited	Single Stage - One Envelope				0.00	Under Implementation																										2020-04-10	2020-06-08	2020-04-20	2020-05-31
BT-DRG-GST-164341-GO-RFQ / printing of 2780 numbers of brochures for Taxpayer Outreach Program	TF / AS549	Strengthening PFM Legal and Institutional Framework	Post	Request for Quotations	Limited	Single Stage - One Envelope				0.00	Pending Implementation																											2020-04-10	2020-04-20	2020-05-31
BT-DRG-GST-164337-NC-RFP / Procurement of Audio and Video film for dissemination of outreach program.	TF / AS549	Strengthening PFM Legal and Institutional Framework	Post	Request for Quotations	Limited	Single Stage - One Envelope				0.00	Canceled																											2020-04-10	2020-04-20	2020-05-31
BT-DRG-GST-164332-GO-RFQ / Purchase of 2500 pens for Taxpayer Outreach Program	TF / AS549	Strengthening PFM Legal and Institutional Framework	Post	Request for Quotations	Limited	Single Stage - One Envelope				0.00	Canceled																											2020-03-25	2020-04-10	2020-04-30
BT-DRG-GST-199546-GO-DIR / Procurement of 2500 numbers of pen as taxpayer outreach program materials	TF / AS549	Strengthening PFM Legal and Institutional Framework	Post	Direct Selection	Direct					0.00	Pending Implementation			2020-10-14																							2020-10-14	2020-10-14	2020-10-14	
BT-DRG-GST-205488-GO-RFQ / Purchase of 3 numbers of technical laptop	TF / AS549	Strengthening PFM Legal and Institutional Framework	Post	Request for Quotations	Open - National	Single Stage - One Envelope				0.00	Pending Implementation																											2020-11-23	2020-12-24	2021-02-22

NON CONSULTING SERVICES

Activity Reference No. / Description	Loan / Credit No.	Component	Review Type	Method	Market Approach	Procurement Process	Prequalification (Y/N)	Actual Amount (US\$)	Process Status	Draft Pre-qualification Documents		Prequalification Evaluation Report		Draft Bidding Document / Justification		Specific Procurement Notice / Invitation		Bidding Documents as Issued		Proposal Submission / Opening / Minutes		Bid Evaluation Report and Recommendation for Award		Signed Contract		Contract Completion	
										Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual

CONSULTING FIRMS

Activity Reference No. / Description	Loan / Credit No.	Component	Review Type	Method	Market Approach	Contract Type	Actual Amount (US\$)	Process Status	Terms of Reference		Expression of Interest Notice		Short List and Draft Request for Proposals		Request for Proposals as Issued		Opening of Technical Proposals / Minutes		Evaluation of Technical Proposal		Combined Evaluation Report and Draft Negotiated Contract		Signed Contract		Contract Completion	
									Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual

INDIVIDUAL CONSULTANTS

Activity Reference No. / Description	Loan / Credit No.	Component	Review Type	Method	Market Approach	Contract Type	Actual Amount (US\$)	Process Status	Teams of Reference		Invitation to Identified/Selected Consultant		Draft Negotiated Contract		Signed Contract		Contract Completion	
									Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual
BT-DRG-GST-57695-CS-CDS / Hiring of Consultant for training and hand holding on Micro Simulation Model	TF / AS549	Strengthening PFM Legal and Institutional Framework	Post	Direct Selection	Direct		6,320.00	Completed	2018-04-11	2018-04-09	2018-04-15	2018-03-14			2018-04-27	2018-04-12	2019-06-30	2019-06-13
BT-DRG-GST-76986-CS-CDS / Hiring of long term IT consultant on need basis. Anticipated assistance of four times within one year of initial contract.	TF / AS549	Strengthening PFM Legal and Institutional Framework	Post	Individual Consultant Selection	Open		77,000.00	Terminated	2018-10-01	2018-10-22	2018-10-25	2018-12-28	2018-11-15	2019-01-07	2018-12-20	2019-01-17	2020-02-01	
BT-DRG-GST-91632-CS-INDV / Hiring of consultant for translation of death GST law and regulations from English to Dzongkha	TF / AS549	Strengthening PFM Legal and Institutional Framework	Post	Individual Consultant Selection	Open		2,893.73	Completed	2018-12-19	2019-01-18	2019-01-13	2019-02-20	2019-01-15	2019-02-26	2019-02-07	2019-04-12	2019-06-07	2019-08-06
BT-DRG-GST-150512-CS-INDV / Hiring of long term IT consultant on need basis spread over a period of one year which is subject to renewal based on his performance.	TF / AS549	Strengthening PFM Legal and Institutional Framework	Prior	Individual Consultant Selection	Open		0.00	Under Implementation	2020-01-17	2020-04-27	2020-02-28	2020-07-03	2020-03-13	2020-10-15	2020-04-09		2021-04-09	