

NGO POLICY REGULATIONS

POLICIES AND GUIDELINES FOR THE OPERATIONS OF NON-GOVERNMENTAL ORGANISATIONS IN SIERRA LEONE

1.1. INTRODUCTION

- 1.1.1. The participation of Non-Governmental Organisations (NGOs) in the National Development efforts of Sierra Leone dates back to the early 1960s. Religious bodies working in parishes took the lead in stimulating development activities at grassroots level with the active participation of the people.
- 1.1.2. Increased awareness of the vital role of NGOs has continued to attract local, private and public donations as well as international donor funding for implementing specific activities throughout the country since the 1970s. A consultative forum in the form of a workshop resulted in the formulation of the NGO Policy document in 1994.
- 1.1.3. The 1980s witnessed a steady increase in the number of NGOs operating in Sierra Leone as bilateral and multilateral agencies shifted their aid strategy to channel resources directly to beneficiaries through their grassroots organisations. The big influx of Liberian Refugees and internally displaced Sierra Leoneans in the 1990s has resulted in the proliferation of both national and international NGOs undertaking Relief and Development activities with mixed results. At the same time, ineffective coordination, monitoring and evaluation mechanisms have made it difficult to assess the impact of the variety of interventions, avoid costly duplication of efforts and derive maximum benefits for the country and people.
- 1.1.4. The January 1999 crisis saw a mass exodus of expatriate staff of International Non-Governmental Organisations (INGOs). This development led to the suspension or scaling down of programmes implemented by most INGOs. Government recognised that the National Non Government Organisations (NNGOs) continued with their programmes despite financial and other constraints and they were most hit by the destruction of life and property during this period. Thus, in addition to the lack of access to resources, building national capacity has to be urgently undertaken.
- 1.1.5. While the Government of Sierra Leone (GOSL) recognises the valuable role NGOs play in promoting national development, both parties must work closely to ensure mutual trust, confidence and transparency. The increasing demand by NGOs for GOSL counterpart contributions in the form of grants, waivers and other logistics including storage, transportation and personnel gives cause for rationalisation of their activities. The Ministry of Development and Economic Planning (MODEP) is the GOSL agency mandated to coordinate and monitor the activities of both national and international NGOs and enhance the cooperation between GOSL and NGOs.
- 1.1.6. The absence of a legal framework to regulate the operations of NGOs since the restoration of democracy has put pressure on MODEP to develop this new Policy which is an improvement on the decree of 1994 and the draft of 1999 which was discussed at a workshop for NGOs in March, 2000.

- 1.1.7. An examination of the current draft NGO register in the Ministry discloses a lot of deficiencies as there are a significant number of vital omissions. In addition, the acceptance of a large number of Community Based Organisations as NGOs according to the current definition, hastens the need for a clear definition and the eventual re-registration of all NGOs. A comparison of the lists of NGOs registered with MODEP and the submission from the Ministry of Finance shows wide and vital discrepancies.
- 1.1.8. The procedures, guidelines and policies outlined herein are geared towards the effective coordination and monitoring of the activities of both National and International NGOs in order to enhance their cooperation with the GOSL and ensure maximum benefits to the people of Sierra Leone.

2. **NGO POLICY REGULATIONS**

2.1. **DEFINITION OF AN NGO**

- 2.1.1 A Non-Governmental Organisation (NGO) operating within the territory of Sierra Leone shall mean any independent, non-profit making non-political and charitable organisation, with the primary objective of enhancing the social, cultural and economic well being of communities. In addition, the operations of an NGO shall not have a religious, political or ethnic bias .
- 2.1.2 The various types of NGOs in Sierra Leone shall include National and International, developmental, humanitarian/relief organisations with capacity to undertake active development or humanitarian/relief work in more than three chiefdoms in the Republic of Sierra Leone. The various specialisations shall be as listed in the application form.
- 2.1.3. An NGO shall be an organisation that is exclusively engaged in NGO type activities, as listed in page 2 of the NGO Application Form A. There should be no combination with other types of activities, whether religious or otherwise. (e.g Religious bodies intending to engage in NGO activities should establish a separate division/unit to carry out such functions).
- 2.1.4. A Community-Based Organisation (CBO) is a group of community members working together as an independent non-profit making charitable organisation. A Community Based Organisation (CBO) cannot register as an NGO.

2.2. **ELIGIBILITY CRITERIA**

- 2.2.1. Organisations wishing to operate as NGOs in Sierra Leone must meet the following criteria:-
- i) A clear mission statement outlining its purpose, objectives, target beneficiaries and constitution, which is in conformity with GOSL development policies and will promote the well-being and welfare of Sierra Leone.

- ii) Easily identifiable office space(s) with a Signboard visibly displayed, accessible postal address, a Bank Account in the organisation's name with at least two signatories and evidence/commitment to access funds to support its programmes.
- iii) A clearly delineated administrative structure and transparent accounting system that is auditable and from which annual accounts can be compiled for audit.
- iv) At least three (3) full-time staff;
- v) Transparent and accountable to donors, GOSL and beneficiaries in its use of resources, including a summary of overheads/direct support to beneficiaries, local/expatriates staff costs and estimated quantifiable costs of GOSL/community contributions to programmes.
- vi) Be willing to share relevant activity-related reports with GOSL, other NGOs, beneficiaries and other interested parties;
- vii) A Board of Trustees or its equivalent policy making body whose constitution is not monopolised by one family group. Such a Board could be based in or out of Sierra Leone. The NGO should supply the contact details of this body.

2.2.2. New NGOs must have the capacity (materials and human resources) as determined by the NGO Supervisory Committee to operate effectively and efficiently.

2.2.3. International NGOs must have legal status in their own country of origin before they can operate in Sierra Leone. The parent body must show proof of established NGO activities in other countries. The applicants must submit copies of their certificate of registration in the country of origin, plus a Memorandum and Articles of Association or Constitution of the parent body. Also there must be a letter of request for the registration of a subsidiary in Sierra Leone from the Management representative of the parent body.

2.2.4. All applicants for registration as NGOs must submit duly completed Application forms (Form A, 2 copies) together with a copy of the organisation's Bye-laws and Constitution.

2.2.5. All NGOs must sign an Agreement with the GOSL before they can be registered, and commence operations;

2.2.6. Failure to comply with the above conditions/criteria will lead to disqualification of the application.

2.3. **REGISTRATION GUIDELINES**

2.3.1. **Preamble**

In line with GOSL Policy objectives, the NGO Unit at the Ministry of Development and Economic Planning (MODEP) shall be responsible for all NGO registration as well as monitoring the relationships between government, Donors, NGOs and beneficiary communities, bearing in mind the national priorities.

2.3.2. All Registration for new NGOs shall be for one calendar year only i.e. January-December.

2.3.2.1. **NEW REGISTRATION**

The following procedures shall obtain for NGOs wishing to register for operations in Sierra Leone.

- i) Submit completed application with relevant attachments. (Submitted application to be tabled to the NGO Supervisory Committee for approval). Incomplete application will be rejected.
- ii) NGO Unit to conduct field verification of application.
- iii) Attend an interview with the NGO Unit
- iv) Successful NGOs will sign an Agreement with GOSL, after approval by the NSC.
- v) Pay registration fees at rates to be determined periodically by the NGO Supervisory Committee
- vi) Receive certificate of registration signed by the Minister of MODEP.
- vii) The whole exercise should not take more than three months
- viii) An Organisation that is not registered as an NGO cannot benefit from the facilities accorded NGOs by the Government of Sierra Leone. In special cases, the Minister of Development, on the advice of the sectoral Ministry, can make concessions under conditions of emergency.
- ix) Where the NGO Supervisory Committee turns down an application for registration, the applicant must be informed of the reasons for rejection and be given a maximum period of three months to correct the anomalies and re-present the application. Though no refund will be made on rejection, the resubmission will be covered by the already paid fees. A second rejection will not be subject to any further appeal.

2.3.2.2. **RENEWAL OF REGISTRATION**

- i). Every registered NGO shall be responsible for renewing its registration with the NGO Unit, MODEP at the appropriate time, through established procedures. Renewal of registration shall be done at the beginning of the year.
- ii) Renewal of Registration for NGOs is dependent upon periodic submission of relevant documentation as listed on the renewal application form (Form R). In addition, MODEP requires an independent assessment of the performance of NGOs regarding its Sierra Leone operations only, to ensure accountability. To satisfy this provision, MODEP will accept the following where applicable:-

- a. summary of final donor project narrative and financial reports;
- b. any specific external project audits undertaken at donor request;
- c. copy of last or most recent audit of Sierra Leone operations.

The submission of any of the above documents is an annual requirement.

Renewal forms should be submitted at least one month before the expiration of current registration certificate. Where there is unavoidable delay to submit, the NSC will extend the deadline for renewal and may charge a fee for late application.

- iii) All NGOs in operation are expected to renew their registration every year. Failure to renew will amount to termination of operations and will lead to deletion of that NGO from the register.
- iv) Where circumstances cause an NGO to suspend operations, then this fact should be communicated to the National NGO Co-ordinator who will inform the NSC for necessary consideration. It is hoped that all renewals should have been completed by 31st January of the new year and all renewal certificates issued.

2.4 **PROJECT FORMULATION AND IMPLEMENTATION**

NGO activities are geared towards improving the economic and socio-cultural welfare of target groups within the geographical boundary of Sierra Leone. It is the intention of Donors that a significant percentage of all contributions go directly to meet the needs of such beneficiaries.

In the light of the above:-

- 2.4.1. Project formulation must be done with the full participation of the specific target group and confirmation of this should be evident on the submitted programme.
- 2.4.2. An NGO must fully consult and seek the approval and collaboration of the sectoral Ministry concerned with such activity in the formulation of its project. (This is to ensure that the project is in line with GOSL objectives for the sector)
- 2.4.3. An NGO must fully comply with the Banking Architects and relevant Acts of Sierra Leone. All funds pledged by donors must be disclosed before commencement of the implementation of the project including the mode of disbursement and any conditions attached to such funding by the donor. As and when part or all of such funds are made available to the Sierra Leone operations either directly from the donors or through the NGO Overseas office, such transfers must be channelled through the normal banking system.

All financial transactions by an NGO must be in conformity with the banking laws of Sierra Leone. (Note:- Exchange Bureaus are recognised legal channels if transfers of foreign currency are channelled through their foreign account).

- 2.4.4 In the designing of projects, NGOs should ensure that the greater percentage of the financial requirement goes for direct support to target beneficiaries. The Government of Sierra Leone expects NGOs to limit administrative costs to bare essentials.

NGOs should be guided by Government of Sierra Leone and line Ministries in terms of geographical areas of operation.

2.4.5.1 **PROJECT REGISTRATION**

- 2.4.5.1 Every project formulated by an NGO for eventual implementation in Sierra Leone must be approved by the relevant line Ministry and registered with MODEP before implementation.

- 2.4.5.1.1 MODEP is conscious of the possibility of variation of project estimates from registration to implementation stage. Any such variation should be promptly communicated to the relevant line Ministry for approval and copied to MODEP.

- 2.4.5.1.2 Under an emergency, project registration obligation before sourcing funds may be waived on request by an NGO to MODEP. However, where such waiver is granted, the NGO shall within fourteen days of sourcing such funds, advise MODEP at the quantum and the planned project utilisation of such funds.

2.4.5.2 **NGO PROGRAMME PROPOSAL CONTENTS**

- TYPE OF ACTIVITY
- CATEGORY OF TARGET BENEFICIARIES
- ESTIMATED NUMBER OF BENEFICIARIES
- ESTIMATED DURATION OF PROGRAMME
- TOTAL AMOUNT NEEDED:
 - (a) Own Contribution
 - (b) Community Contribution
 - (c) Donation(Cost all goods and services where applicable)
- TOTAL NUMBER OF PERSONNEL TO IMPLEMENT BY CATEGORY
- LIST AND ESTIMATE VALUE OF ITEMS THAT WILL BE IMPORTED AND WILL REQUIRE DUTY WAIVER.
- TOTAL PERSONNEL COST
- TOTAL ADMINISTRATIVE COST
- IMPLEMENTATION STRATEGY

- SIGNATURE OF THE TARGET COMMUNITY REPRESENTATIVE CONFIRMING INVOLVEMENT IN THE FORMULATION PROCESS.
- APPROVAL BY THE SECTORAL MINISTRY WITH THEIR RECOMMENDATION TO MODEP FOR REGISTRATION.

2.4.5.3. **NO NGO PROJECT SHALL BE IMPLEMENTED WITHIN SIERRA LEONE UNLESS IT HAS BEEN APPROVED BY THE RELEVANT LINE MINISTRY AND REGISTERED BY MODEP.**

2.5. **MONITORING AND EVALUATION**

2.5.1. The NGO Unit shall:

- Monitor and evaluate all NGO programmes in Sierra Leone.
- Co-operate with sectoral Ministries and other relevant institutions in carrying out its monitoring and evaluating activities.
- Establish an NGO Inter-Agency Committee that will meet at least quarterly to address relevant issues on programme reviews and national strategic planning.
- Establish Sectoral Standing Committees that will meet every quarter to address issues of the sector relating to NGO operations.
- Organise monthly meetings of NGO Desk Officers in the various sectoral ministries to discuss relevant issues.
- Ensure full participation of the beneficiary community and the sectoral Ministry in all programme formulation and implementation.
- Ensure that NGOs submit progress and completion reports for programmes implemented.
- Organise periodic surveys to be informed on issues by all stakeholders.
- Do site visits to applicants' premises and witness randomly selected activities of field operations without notice to the NGO.
- Have a full time Customs and Excise attaché to assist with monitoring of NGOs.

2.5.2. Each line Ministry shall provide MODEP with quarterly evaluation reports for NGO programmes supervised by such Ministry and on completion of the programme, endorse the completion report after seeking the views of the beneficiary for eventual submission to MODEP.

2.5.3. Government shall encourage and support a strong NGO umbrella organisation that may seek to:

- Enhance networking among its members;
- Provide a unified voice for NGOs in their dealings with Government and the donor community;
- Organise necessary training for capacity building for NGOs;
- Act as a credible accrediting body for NGOs.

2.5.4. MODEP must obtain a quarterly list of all NaCSA funded programmes and the amount of funding to NGOs.

2.5.5. MODEP must also obtain a list of all International Agencies funded programmes and the amount provided to NGOs.

2.6. **PROJECT FUNDING AND ASSETS**

2.6.1 All NGOs are required to submit details of all funds pledged by donors for project implementation. The disclosure should include amount pledged, sources of funding, details of donors and any details of instalment arrangements or other donor requirements. Donor support in kind should also be monetised and disclosed.

Assets transferred to build the capacity of local NGO should be done through SLANGO and MODEP. The NGO Unit to identify operation criteria.

2.6.2. Such funds, as and when released by a donor, should be transferred from the Donor direct to the NGO in Sierra Leone or through the NGO's Head office outside Sierra Leone to an account in Sierra Leone in any commercial bank in either a local or foreign account.

2.6.3.1 Any vehicles owned by an NGO should be clearly marked with the name of the NGO, or where the NGO has a logo, with the logo of the NGO.

2.6.4 All assets owned by NGOs through purchase or acquisition with donor funds should be the property of the people of Sierra Leone who are the beneficiaries. Where an NGO is closing down its operations, all such assets acquired over time should be surrendered to the Government of Sierra Leone as trustees of the people of Sierra Leone. No NGO that is closing its operations shall dispose of such assets and keep the proceeds.

2.6.4.1 Where Donors approve of redirection of such assets outside this provision, such donor instruction will be honoured by MODEP after due communication of the same by the NGO to MODEP. Also, where an NGO by nature of its operations, needs to redirect such assets to other off-shore programmes that will be allowed following a formal request by the overseas Head office of the NGO to MODEP.

(In both situations, the estimated value of such assets as assessed by MODEP shall be deducted from the original value of the assistance for reporting purposes).

2.7. INSTITUTIONAL SUPPORT

- 2.7.1. International NGOs, UN Agencies and other institutions are encouraged to help develop and strengthen the capacity of collaborating NNGOs by assisting in developing their structures and organisation.
- 2.7.2. GOSL may provide relevant financial and institutional support to NGOs, in the form of duty waivers, tax allowances and other facilities, to enable them develop, reinforce and sustain their organisational capacity for more effective delivery of service.
- 2.7.3. MODEP wishes to encourage the use of locally based NGOs in programme implementation and will therefore ensure that other NGOs utilise the services of provincial NGOs in the implementation of programmes meant for such locations. The cultural link between the local NGO management and the target beneficiaries should ensure better performance and accountability.
- 2.7.4. Government **shall strongly** encourage the use of partnerships between INGOs and NNGOs in the implementation of programmes nationwide.
- 2.7.5. NGOs are created entities that serve as agents for both donors and beneficiaries. All funds released by donors for NGO operations are meant for the benefit of the target beneficiaries. This implies that even where funds are provided for capacity building/logistics support, items so acquired remain the property of the NGO for as long as it stays in operation.

2.8 WAIVER OF IMPORT TAXES ON IMPORTED GOODS

2.8.1. DUTY WAIVER

The GOSL has mandated the Ministry of Finance to approve all duty waivers. In the case of NGOs, the supervising Ministry MODEP scrutinises NGO applications for duty waiver and recommends approval to the Ministry of Finance.

Duty waiver applications (including permit clearance) from NGOs will only be granted by the Ministry of Finance after recommendation by the Minister of Development.

- 2.8.2. The facility of duty waiver is available to NGOs that are properly registered and which have submitted and registered programmes of activity with the NGO Unit of MODEP. A requirement of such registration is the provision of a list of intended imports before programme implementation commences.
- 2.8.3. All requests for duty waiver should conform to the contents of the project registration list and the pre-shipment document should be forwarded to the Unit after endorsement by the sector Ministry. Such document will be processed by the duty waiver committee for the attention and approval of the Minister of MODEP for onward transmission to the Ministry of Finance.
- 2.8.4. In the case of one-off imports for humanitarian/relief activities, and items to be distributed free of charge, this facility is available under the following conditions:

- a. A distribution plan should accompany the application;
- b. The distribution of these items should be supervised by an NGO approved by both the NGO Unit and the applicant;
- c. The importer shall be linked with an NGO nominated by the importer to carry out the distribution;
- d. The sector Ministry should endorse the shipping document before submission to MODEP;
- e. The distribution of these items should be completed within two to three months.

2.8.5. Capacity building items, based on a checklist agreed between MODEP and the Comptroller of Customs on basic needs for this purpose, are exempt from duty. When once the full complement has been allowed, no further allowance will be given except for replacement due to disposal, loss or wear and tear. In the case of disposal, the Comptroller of Customs must be informed and the purchaser should pay the relevant duty before transfer of the item.

2.8.5.1 Each NGO should provide a list of support items it intends to import during the year to MODEP at the time of renewal of registration for any items not approved under a project.

2.8.6. All items for duty waiver concessions must bear relevance to the approved project of the applying NGO.

- Goods imported for monetisation according to donor instructions so that the proceeds should be utilised for programme implementation will not enjoy duty waiver.
- All imported items which are locally produced and are of comparable quality and cost shall not be granted duty waiver except when approved by the relevant line Ministry or required by the Donor or under an emergency.
- Personal effects of NGO personnel will be granted duty free waiver only under the normal Customs rules pertaining to first time entrants and shall apply for an initial period of six months only. Luxury items and excessive quantities of non-luxury items as determined by the Comptroller of Customs shall not be exempt from duty.
- Goods donated for humanitarian relief activities that both MODEP and the NGO agree to monetise for any reason, shall not enjoy duty exemption. When monetised, the proceeds must be used for programme implementation.

2.8.7 In the case of vehicles, NGOs will enjoy duty free concession for requests approved under the programme registration procedure depending on the scope of operations. Approval will be given by the relevant line Ministry based on project contents, at the time of project approval.

2.8.7.1 For all new registration under this revised policy, the current number of vehicles owned by the NGO will be taken into consideration for future project approval and the granting of duty waiver facility.

- 2.8.7.2 In the case of disposal of vehicles, the Comptroller of Customs should be informed to ensure the new owner pays the relevant duty.
- 2.8.7.3 Goods carriers will not be exempt from duty because there are enough carriers available locally through hire or charter. The use of this facility will help develop local capacity. However, where circumstances warrant a review, MODEP will consult Government.
- 2.8.7.4 Fuel purchase of NGOs will not enjoy duty free facility under any circumstances.
- 2.8.8. The NGO Unit will develop a mechanism to authenticate beneficiaries for duty-free concession.
- 2.8.9. Where MODEP, in consultation with the Department of Customs and Excise and NGOs has issued an annually approved list of non-allowable items then strict compliance should be observed in granting this facility. (This list shall be subject to periodic review.)
- 2.8.10.1 MODEP will not accommodate any request to clear NGO imports on Permit except for the following:-
- a. Perishable goods that show signs of deterioration or are approaching expiration.
 - b. Emergency supplies that receive status confirmation of the sector Ministry;

No facility for permit clearing will be granted outside the above provisions.

- 2.8.11. Any disposal of items that originally enjoyed duty waiver facility should be communicated to the Comptroller of Customs under the normal guidelines governing this transaction.
- 2.8.12. Any attempt by an NGO to misinform Government on imports or where there is disparity between shipping documents and goods received, the Comptroller of Customs shall cancel any waiver facility already approved.

2.9. **TAXATION**

- 2.9.1 All NGOs are expected to fully comply with the taxation and labour laws of Sierra Leone, and Agreements and Protocols signed with the Government of Sierra Leone. NGOs must submit renewal application form with a tax clearance certificate issued by the Department of Income Tax.
- 2.9.2 Where an NGO is involved in income generating activities, such NGO should declare details of operations to the income tax department for a certificate of exemption after necessary consideration. Failure to secure such certificate will adversely affect the re-registration possibilities of the NGO.

2.10. **STAFFING/HUMAN RESOURCE CAPACITY BUILDING**

The Government of Sierra Leone is obliged to address the following:-

- a. Promotion and development of the human resource capacity of Sierra Leone
- b. Protecting avenues of employment for Sierra Leoneans in Sierra Leone
- c. Ensuring continuity of programmes/activities of NGOs even under emergency and periods of insecurity.

2.10.1. NGOs are expected to comply with all the provisions of the Immigration and Labour Laws of Sierra Leone.

2.10.2 All NGOs are required to promote the development of human resource in Sierra Leone by providing employment at all levels and appropriate technical training for nationals resident in Sierra Leone.

All NGOs are required to submit details of planned training programme for human resource development on submission of renewal proposal.

2.10.3 NGOs are required, in accordance with Sierra Leone labour laws, to exhaust first the possibility of employing suitably qualified Sierra Leoneans, before recruiting non-Sierra Leoneans to any position.

2.10.4 An NGO must have an adequate number of national staff at senior management level with enough authority to ensure continuity of programmes even in the absence of expatriate seniors. This will also assist in providing the transfer of knowledge and capacity building.

2.10.5 Only Sierra Leoneans and other ECOWAS citizens may be employed in middle and junior staff positions by NGOs.

2.10.6 NGOs should limit the use of International Consultants only to disciplines for which local expertise is not available.

2.10.6.1 The wishes of donors will be respected if they conflict with this provision as long as such wishes are promptly and properly communicated to MODEP and the Ministry of Labour.

2.10.7 Where there is an emergency as declared by the Government of Sierra Leone, the MODEP, on the advice of the relevant line Ministry, shall recommend the application for such recruitment by an NGO to the Ministry of Labour and Industrial Relations. Such personnel shall be allowed temporary resident status in conformity with Sierra Leone Immigration Law after which any extension must be approved under the provision in 2.10.6.

2.10.7.1 Proof of current work permit for expatriate personnel should accompany all application for renewal requests.

2.10.8. Any expatriate whose term of employment has expired with one NGO shall not be employed by another NGO under the same work permit. The recruiting NGO shall be responsible to immediately repatriate the worker and the Immigration authorities informed accordingly.

2.10.9. To ensure that only non-available skills are imported by NGOs, a list of trades/skills that are abundantly available locally will be compiled by MODEP, in consultation with the Ministry of Labour and supplied to all NGOs.

2.11 **INFORMATION COLLECTION/EXCHANGE**

2.11.1 It is mandatory for all NGOs to provide full information on their status, structure, organisation and activities as requested by MODEP and to show the form and structure in which it intends to promote transparency and accountability.

2.11.2. The Ministry of Development and Economic Planning, NGO Coordination Unit shall collaborate with NGOs in the development and maintenance of a reliable database.

2.11.3 GOSL and NGOs may share/exchange relevant information collected to enhance effective planning and interventions at grassroots level. GOSL may make available any information requested, including that from national plans and other reports, which may enable NGOs to streamline their interventions within the context of national priorities.

2.11.4 When necessary, MODEP shall organise meetings with stakeholders, individually or collectively to access information or exchange views and seek suggestions for improvement of NGO operations.

2.11.5 Every NGO is expected to submit progress implementation report for all projects. Each project shall have an interim report for the first half of the project and a final report on completion. Submission of these reports should not be later than six weeks from the due date.

2.11.5.1 The format for the progress report is as in figure 4/Form C of this Policy Regulations.

2.11.5.2 Where an NGO presentation format is different then the NGO format will be acceptable as long as it incorporates all the information requirements of the format guide.

2.11.5.3 Every NGO is expected to supply the necessary information as formatted in figure 5/ Form D.

2.12 **ENFORCEMENT/COMPLIANCE/SANCTIONS OF NGOs**

2.12.1 MODEP shall be responsible for enforcing the policy guidelines herein.

2.12.2 Mandated Units and Agencies shall undertake appropriate monitoring and Coordination and report to MODEP any non-compliance by NGOs. Communities can also forward reports or other information directly to the NGO Coordination Unit, MODEP on the activities of NGOs in their localities.

2.12.3 NGOs shall endeavour to comply with the provisions of these policies and guidelines and shall be liable to sanctions for failing to do so.

2.12.4 NGOs may face sanctions recommended by the NGO Supervisory Committee for the following reasons:

- a) If its activities are considered to be in contravention of its stated objectives;
- ii. Providing misleading or false information and making false declarations with intent to deceive;
- iii. The NGO persistently fails to abide by the provisions of these policy guidelines;
- iv. The NGO shows by its nature, composition and operations over the years that it is not developing/promoting the capacity of Sierra Leoneans in the management of its operations.

2.12.5 The sanctions to be imposed on NGOs for failing to comply with the provisions of these policy guidelines may include:

- a. Cancellation of certificate of registration by the Minister on the advice of the NGO Supervisory Committee;
- b. Suspension of certification of registration by the Minister on the advice of the NGO Supervisory Committee;
- c. Cancellation/reduction/suspension of duty-free concessions;
- d. Any other sanctions that may be determined by the NGO Supervisory Committee.

2.12.6 No sanction shall be taken against an NGO unless it has been given 30 days notice during which time it may appeal against the charge. Such appeal should be made to the Minister of MODEP before a final decision.

2.12.7 Any criminal or illegal act committed by an NGO's employees shall be subject to investigation by the Anti Corruption Commission (ACC) where necessary.

2.13. **INSTITUTIONAL ARRANGEMENTS/LINKAGES**

2.13.1 The Ministry of Development and Economic Planning is responsible for the coordination and monitoring of NGO activities in Sierra Leone. MODEP has designated a National NGO Coordinator and establish a Unit to carry out the programme of NGO supervision and coordination, which includes NGO registration, monitoring and performance evaluation.

2.13.2. The Minister of Development and Economic Planning shall be advised on NGO matters by the NGO Supervisory Committee and any other Adviser charged with such responsibility.

2.13.3. The MODEP NGO Coordinator shall be the Principal Liaison Officer between the NGO community and the GOSL in all matters affecting GOSL/NGO cooperation. Where there is a special Adviser to the Minister on NGO matters, then such Adviser shall supervise the NGO Co-coordinator.

2.13.4. The NGO Unit shall be supported by both the Inter-Agency Committee, the Sectoral Standing Committees and other mandated bodies in the monitoring and evaluation role of the Unit.

2.13.5 There shall be the following committees to carry out the various functions of NGO supervision and monitoring:-

- b) The NGO Supervisory Committee
- b) The Inter-Agency Committee
- c) The Sectoral Standing Committees
- d) The Projects Approval Committees

3. **THE NGO UNIT STRUCTURE**

3.1 **THE NGO UNIT - TERMS OF REFERENCE**

- Compile list of NGOs registered by location, countrywide:
- The updated register should be issued to the following and made available to the general public for a fee: Ministry of Finance, all NGOs, NGO Coordinators in Sector Ministries, UN Agencies, NCRRR, Customs Department, Income Tax, Office of the President, Parliament.
- Open three files for each NGO:-
 - a) General
 - b) Duty waiver requests
 - c) Programmes approved
- Compile list of all quarterly duty waivers to NGOs for period and value;
- Organise annual workshop for NGO Co-ordinators in sector Ministries;
- Compile annual renewal list of NGOs – treat like registration list;
- Organise quarterly meetings of Inter-Agency and Sectoral Standing Committees to review activities of NGOs and discuss plans for future programmes.
- Compile the following for NGO Supervisory Committee to consider:-
 - a. Applications for registration
 - b. Applications for renewal
 - c. Annual status report of Unit
 - d. Monthly details of NGO interventions by sector
 - e. Other issues relating to NGO operations

3.2 NGO (SUPERVISORY) COMMITTEE

This Committee shall comprise the following :-

COMPTROLLER OF CUSTOMS OR DEPUTY

DIRECTOR-GENERAL, MINISTRY OF AGRICULTURE (INCLUDING FISHERIES)
OR DEPUTY

DIRECTOR-GENERAL MEDICAL SERVICES OR DEPUTY

COMMISSIONER OF LABOUR OR DEPUTY

DIRECTOR OF EDUCATION OR DEPUTY

COMMISSIONER OF INCOME TAX OR DEPUTY

DEVELOPMENT SECRETARY – CHAIRPERSON

CHIEF IMMIGRATION OFFICER OR DEPUTY

SLANGO REPRESENTATIVE

NaCSA COMMISSIONER OR REPRESENTATIVE

MINISTRY OF RURAL DEVELOPMENT & LOCAL GOVERNMENT

INGO REPRESENTATIVE

NNGO REPRESENTATIVE

The committee, through the NGO Coordinator, shall carry out the following functions:-

- Supervise the operations of the NGO Unit;
- Advise the Minister on the formulation of policies pertaining to the activities of NGOs in Sierra Leone;
- Coordinate intra-governmental activities relating to NGOs;
- Provide a forum for discussing issues relating to NGOs;
- Receive and deliberate on monitoring, evaluation and other reports prepared by MODEP, NaCSA and SLANGO umbrella organisations.

3.3. THE INTER-AGENCY COMMITTEE

It shall be a forum for consultations and exchanges amongst the stakeholders to enhance planning and implementation reviews.

The composition of the committee shall be:-

The MODEP - Development Secretary	Chairperson
Rural Development & Local Government	Member
Health and Sanitation	Member
Social Welfare, Gender etc.	Member
Agriculture, Forestry etc.	Member
Education etc.	Member
UNDP	Member
European Union(Humanitarian)	Member
SLANGO Representative	Member
Commissioner of Labour	Member
NaCSA	Member
NGO Unit P & M Manager	Secretary
INGO Representative	Member
NNGO Representative	Member
OCHA Representative	Member

- 3.3.1. The Inter-Agency Committee shall meet at least quarterly to evaluate NGO activities that are completed or ongoing and also to assess NGO proposals for future operations in the sector.

The Committee shall co-opt other members as and when necessary.

The Committee shall ensure that planned programmes are in line with Government's aspirations and priorities for poverty alleviation and humanitarian assistance.

The Committee must submit an annual report of NGO activities to MODEP with comments for Government action. This should be submitted within 3 months from end of year.

This Committee will be concerned with issues of:-

- a. Programme spread
- b. Auditing duplications and crowding of specific activities
- c. Encouraging co-operation between NGOs in programme implementation

3.4. **SECTORAL STANDING COMMITTEES (FOR NGO CO-ORDINATION)**

- i. HEALTH, SANITATION & NUTRITION
- ii. AGRICULTURE
- iii. EDUCATION
- iv. INFORMATION AND SENSITISATION
- v. GENDER AND CHILD PROTECTION
- vi. FEEDER ROADS WATER SUPPLY & SHELTER
- vii. DEMOBILIZATION
- viii. FOOD AID & RELIEF ITEMS

These Committees shall nominate their own Chairpersons and Secretaries. The Programmes and Monitoring Manager of the NGO Unit shall attend these meetings.

- 3.4.1. There shall be one Committee for each of the above Sectors. These Committees shall comprise of Ministry representatives plus representatives of the various NGOs operating in the sector together with representatives of the NaCSA and the Ministry of Local Government. These Committees shall address the needs and concerns of the sectors and shall ensure smooth operations by limiting the number of NGOs and the programmes to avoid duplication in the sector, which eventually amounts to waste. They will meet at least once a quarter to address specific issues relating to their sector. These Committees shall forward reports and minutes to the NGO Unit within MODEP. The Committees shall communicate regularly such reports and other deliberations that will need the attention of Government to enhance programme implementation.

3.5 **THE PROJECTS APPROVAL COMMITTEE**

There shall be one committee for every sector Ministry. The Committee shall comprise the following membership:-

Sector Ministry - Permanent Secretary or Professional Head – Chairman
Sector Ministry - NGO Desk Officer or Representative – Secretary
NaCSA - Representative
Ministry of Local Government and Rural Development - Representative
MODEP - Programmes and Monitoring Manager.
Comptroller of Customs or nominee
Ministry of Labour – Representative

- 3.5.1 The Projects Approval Committee will be responsible to scrutinise projects developed and submitted by NGOs for eventual implementation in the sector. This body should ensure that projects submitted meet the obligations of this policy as recorded in the various articles. This Committee shall meet as and when necessary.
- 3.5.2 Projects submitted for approval should be examined by the Committee within ten days of submission. Any delay should be communicated to MODEP by the NGO as early as possible.
- 3.5.3 The quorum for any Committee meeting shall be the Secretary and any three representatives.

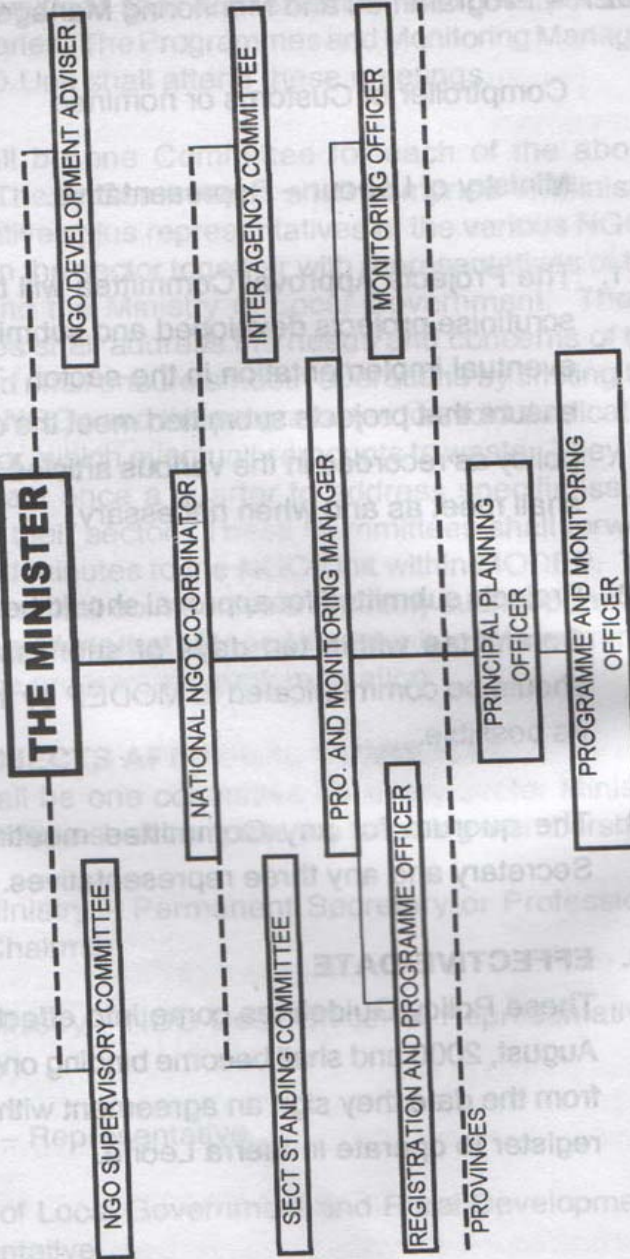
3.6

EFFECTIVE DATE

These Policy Guidelines come into effect on the January, 2004 and shall become binding on NGOs effective from the date they sign an agreement with the GOSL and register to operate in Sierra Leone.

NGO COORDINATING UNIT

HEAD OFFICE



AGREEMENT BETWEEN THE GOVERNMENT OF SIERRA LEONE AND

This AGREEMENT is made on this..... Day of..... in the year of Our Lord between the Honourable Minister, Ministry of Development and Economic Planning, acting for and on behalf of the Government of Sierra Leone (hereinafter called the GOVERNMENT, which expression shall, where the context so admits, include his/her successors in office) of the one part, and

Of

a Non-Governmental Organisation (hereinafter called the ORGANISATION, which expression shall, where the context so admits, include its successor in title) of the other part.

WHEREAS the Government has decided to regulate all aspects of the service which the Organisation intends to provide and the Organisation has agreed to offer its services on the terms and conditions hereinafter contained.

NOW it is hereby agreed as follows:-

- 4.1. The ORGANISATION shall, prior to commencing operations in Sierra Leone, register with the Ministry of Development and Economic Planning. (Under terms and conditions contained in the NGO Policy Regulations)
- 4.2. The ORGANISATION is authorized by the GOVERNMENT to operate in Sierra Leone as a private, independent, non-profit making, development-oriented and voluntary non-governmental organisation, therefore enabling the ORGANISATION to establish and execute its programmes within the territory of Sierra Leone for the benefit of target beneficiaries as identified by the Donors, Government of Sierra Leone and the Community.
- 4.3. The ORGANISATION shall cooperate with the GOVERNMENT or its designees in the implementation of its operations in Sierra Leone in accordance with the laws and regulations currently in force in Sierra Leone and in consonance with the National Economic Programme.
- 4.4. The GOVERNMENT has designated the Ministry of Development and Economic Planning to be in charge of facilitating and coordinating the implementation of the Organisation's operations in Sierra Leone. The ORGANISATION shall refer to the Ministry all inquiries, problems and suggestions related to its activities in Sierra Leone for appropriate action. It shall carry out its business in accordance with the guidelines set by the Ministry for such operations under the terms and conditions of this Policy Regulations.

However, the ORGANISATION shall have the obligation of coordinating its activities with other Government institutions as necessary, but shall keep the Ministry of Development and Economic Planning informed about its contacts with other Government institutions.

4.5 **The ORGANISATION** hereby undertakes as follows:-

- To have as its major objective, the enhancement of the social and economic well-being of the people of Sierra Leone.
- To comply with the conditions laid down in the policy and regulations governing NGO operations.
- To establish, maintain and staff an office in any part of Sierra Leone and to employ and train local personnel as and where possible, and to provide suitable conditions of service for its employees.
- To have a national programme that is seen to operate beyond two or more chiefdoms.
- To be transparent and accountable to donors, the GOVERNMENT and its beneficiaries in its use of funds and to submit such returns as are stated in the Policy when due.
- To observe all the immigration, labour, banking, taxation and other laws currently in force affecting its operations including an obligation to renew its registration annually.

4.6 All equipment, vehicles and materials imported into Sierra Leone by the organisation which have been exempted from import duty and sales tax shall not be sold or otherwise disposed of in Sierra Leone, except to a person or persons entitled to similar exemption. In the event of such equipment, vehicles or materials being sold or disposed of other than as indicated above, the person/organisation buying will pay all taxes, duties and charges which but for this exemption, would have been payable in respect of such goods.

4.7 The proceeds of all sale of assets once acquired with donor funds should be exclusively for future programme implementation.

4.8 **The GOVERNMENT** hereby undertakes as follows:-

- To waive any duties or taxes imposed on goods that qualify for such waivers and which are imported into Sierra Leone.
- To issue entry and resident permits for all approved expatriate personnel after the full payment of the prescribed fees. This allowance will apply to their spouse and children, where applicable. Applications for work permits shall be submitted to the Ministry of Labour not less than 7 (Seven) days before the anticipated date of arrival of the employee in Sierra Leone.
- To provide a safe working environment for NGOs.
- To comply with registration and approval obligations within reasonable time so as not to jeopardise the operations of NGOs.
- To take any necessary action that will help in the furtherance of the operations of NGOs.

4.9 **GENERAL PROVISIONS**

4.9.1 Any dispute between the organisation and the Government arising out of or relating to this Agreement shall be settled amicably by negotiation or other agreed mode of settlement, failing which such dispute shall be submitted to arbitration at the request of either party. Each party shall appoint one arbitrator, and the two arbitrators so appointed shall appoint a third, who shall be the Chairman.

If within thirty days of the request for arbitration either party has not appointed an arbitrator or the third arbitrator has not been appointed, either party may request the Chief Justice of the Republic of Sierra Leone to appoint an arbitrator. All decisions of the arbitrators shall require a vote of two of them. The procedure of the arbitration shall be fixed by the arbitrators, and the expenses of the arbitration shall be borne by the parties as assessed by the arbitrators. The arbitral award shall contain a statement of the reasons on which it is based and shall be accepted by the parties as the final adjudication of the dispute.

4.9.2 The provisions of the AGREEMENT shall come into force on the date of its signature and shall remain in force until either party gives at least 3(three) months notice in writing of its intention to terminate the same.

4.9.3 This AGREEMENT supersedes all previous agreements and any variation, alteration or amendment of this AGREEMENT shall not be binding unless it is in writing and signed by both parties.

4.9.4 This AGREEMENT shall be subject to review every 3 (three) years unless either party gives at least 3 (three) months notice of its desire for an earlier review of the said AGREEMENT.

4.9.5 All notices or other communications under or in pursuant to this AGREEMENT shall be deemed to have been properly given if delivered in writing to the offices or addresses indicated here under:-

.....

Representing NGO

Representing GOSL

.....

Witness

**GOVERNMENT OF SIERRA LEONE
MINISTRY OF DEVELOPMENT AND ECONOMIC PLANNING**

DATE.....

APPLICATION FORM

**FOR REGISTRATION OF NON GOVERNMENTAL ORGANISATIONS
(NGOs)**

NAME OF ORGANISATION:.....

.....

ACRONYM (IF ANY):.....

HEAD OFFICE ADDRESS.....

.....

.....

CONTACT ADDRESS (IF ANY).....

.....

.....

TEL: NO..... FAX..... E. MAIL.....

STATUS: INDIGENOUS () INTERNATIONAL ()

NAME AND ADDRESS OF OFFICE AT COUNTRY OF ORIGIN (IF INTERNATIONAL).....

..... TEL.....

..... FAX.....

..... EMAIL.....

DO YOU HAVE A LOGO: YES/NO

DO YOU HAVE OFFICES IN OTHER PARTS OF THE COUNTRY YES/NO

STATE ADDRESS

1. 2.....

 3. 4.....

HOW LONG HAVE YOU OPERATED AS AN NGO?.....

SCOPE OF PREVIOUS ACTIVITIES:.....

GEOGRAPHICAL SCOPE OF PLANNED ACTIVITIES IN SIERRA LEONE:

	TYPE OF INTERVENTION	EST. NO. OF BENEFICIARIES
CHIEFDOM BASED ()		
DISTRICT “ ()		
PROVINCIAL “ ()		
NATIONAL “ ()		

ANY OTHER (DESCRIBE):.....

AREA (S) OF SPECIALISATION: (TICK)

EDUCATION		HUMAN RIGHTS	
HEALTH & SANITATION		GENDER	
AGRICULTURE		SMALL SCALE INDUSTRIES	
ARTS & CULTURE		SOCIAL/COMM. DEVELOPMENT	
RELIEF		ENVIRONMENT	
SKILLS PROMOTION		MICRO FINANCE	
CONSULTANCY		OTHER	

DO YOU HAVE A BOARD OF TRUSTEES/POLICY MAKING BODY: YES/NO

DOES YOUR ORGANISATION OPERATE OFFICIAL BANK ACCOUNT(S): YES/NO

BANKERS:.....

HAVE YOU RETAINED THE SERVICES OF AN EXTERNAL AUDITOR? YES/NO

DO YOU CURRENTLY ENGAGE IN INCOME GENERATING ACTIVITIES? YES/NO

IF NO, DO YOU CONTEMPLATE THIS WITHIN THE NEXT 12 MONTHS? YES/NO

HAVE YOU SECURED REGULAR DONORS? YES/NO

IF YES, GIVE DETAILS:

1..... 2.....

.....

DO YOU HAVE OFFICIAL VEHICLES: YES/NO

IF YES, HOW MANY?.....

TYPE:

REGISTRATION NO.

.....

.....

.....

ARE ALL YOUR VEHICLES MARKED WITH YOUR NAME & LOGO? YES/NO

DO YOU HAVE BIKES/BICYCLES? YES/NO

HOW MANY? BIKES..... BICYCLES.....

SEA TRANSPORTATION.....

ANY OTHER RELEVANT

INFORMATION?.....

.....

.....

APPLICANTS SHOULD ENCLOSE THE FOLLOWING WITH APPLICATION:

1. COPY OF CONSTITUTION/BYE-LAWS/MEMORANDUM AND ARTICLES OF ASSOCIATION
2. MISSION STATEMENT (IF NOT IN CONSTITUTION)
3. SAMPLE OR DESCRIPTION OF LOGO (IF ANY)
4. COPY OF ORGANOGRAM - STATING ANY VACANT POSITIONS
5. LIST OF PERSONNEL - LOCAL AND EXPATRIATE (FULL/PART TIME)

6. DETAILS OF WORK/RESIDENTIAL PERMITS OF EXPATRIATE PERSONNEL, IF ANY
7. LATEST TAX CLEARANCE CERTIFICATE
8. PROOF OF MEMBERSHIP OF NGO UMBRELLA ORGANISATION (IF ANY)
9. APPLICATION FEE (NON REFUNDABLE)
10. LIST OF MEMBERSHIP OF BOARD OF TRUSTEES/POLICY MAKING BODY AND CONTACT ADDRESS
11. COPY OF LAST ANNUAL REPORT ON OPERATIONS
12. COPIES OF THE FOLLOWING WHERE APPLICABLE:
 - a. LAST AVAILABLE AUDIT OF SIERRA LEONE OPERATIONS
 - b. SUMMARY OF FINAL DONOR PROJECT NARRATIVE AND FINANCIAL REPORTS
 - c. ANY SPECIFIC EXTERNAL PROJECT AUDITS UNDERTAKEN

DECLARATION

THE ABOVE CONDITIONS HAVE BEEN MET IN FULL.

ALL INFORMATION SUPPLIED IS CERTIFIED AS CORRECT
 AS MANAGEMENT REPRESENTATIVE, I AGREE THAT ANY FALSE INFORMATION
 SUPPLIED WILL LEAD TO AUTOMATIC DISQUALIFICATION OF REGISTRATION.

NAME.....STATUS.....

POSITION.....SIGNATURE.....

**GOVERNMENT OF SIERRA LEONE
MINISTRY OF DEVELOPMENT & ECONOMIC PLANNING**

DATE.....

RENEWAL FORM

**FOR RENEWAL OF REGISTRATION OF NON GOVERNMENTAL
ORGANISATIONS (NGOs)**

NAME OF ORGANISATION:.....

ADDRESS OF HEAD OFFICE:.....

.....

ACRONYM (IF ANY):.....

CONTACT ADDRESS (IF ANY):.....

REGISTRATION NO:.....

DATE OF REGISTRATION OR LAST RENEWAL (WHICH EVER IS LATER):.....

TEL:.....FAX:.....EMAIL:.....

STATUS: INDIGENOUS () INTERNATIONAL: ()

NAME AND ADDRESS OF OFFICE AT COUNTRY OF ORIGIN (IF INTERNATIONAL):

..... TEL.....

..... FAX.....

..... EMAIL.....

OTHER REGIONAL OFFICES IN SIERRA LEONE:

1..... 2.....

.....

DID YOU GENERATE INCOME FROM ACTIVITIES LAST YEAR? YES/NO

ARE YOUR TAX LIABILITIES FULLY PAID TO GOVERNMENT? YES/NO

HOW MANY VEHICLES?.....BIKES?.....

SEA TRANSPORTATION.....

PROJECT (S) REGISTERED WITH MODEP/LAST 12 MONTHS. (STATE REF. NO.):

- 1..... 2.....
- 3..... 4.....

PROJECT(S) IMPLEMENTED LAST 12 MONTHS (REF. NO.): - START OR COMPLETION

- 1..... OPERATIONAL AREA.....
- 2..... OPERATIONAL AREA.....
- 3..... OPERATIONAL AREA.....

DONOR FUNDS RECEIVED LAST 12 MONTHS:

<u>NAME OF DONOR</u>	<u>AMOUNT</u>	<u>PROJECT NO.</u>
1.....
2.....
3.....
4.....

DONOR FUNDS EXPECTED IN THE NEXT 12 MONTHS:

<u>NAME OF DONOR</u>	<u>AMOUNT</u>	<u>PROJECT NO.</u>
1.....
2.....
3.....
4.....

BANKERS:.....

DETAILS OF RENTED PREMISES:

LOCATION	NAME AND ADDRESS OF OWNER	ANNUAL RENTAL LE
1.....
2.....

RENEWAL APPLICATION SHOULD BE SUBMITTED WITH THE FOLLOWING

- 1 TAX CLEARANCE CERTIFICATE FOR PREVIOUS YEAR
- 2 NUMBER OF PERSONNEL – EXPATRIATE/LOCAL
- 3 DETAILS OF WORK/RESIDENTIAL PERMIT FOR EXPATRIATE PERSONNEL
- 4 LIST OF VEHICLES AND BIKES OWNED

TYPE

REG. NO.

- 5 COPIES OF THE FOLLOWING WHERE APPLICABLE:
 - a LAST AVAILABLE AUDIT OF SIERRA LEONE OPERATIONS
 - b SUMMARY OF FINAL DONOR PROJECT NARRATIVE AND FINANCIAL REPORTS
 - c ANY SPECIFIC EXTERNAL PROJECT AUDITS UNDERTAKEN
- 6 COPY OF LAST ANNUAL REPORT ON OPERATIONS WHERE APPLICABLE.
- 7 RENEWAL APPLICATION FEE (NON REFUNDABLE)

NOTE: ANY ADDITIONAL INFORMATION COULD BE ATTACHED

DECLARATION: ALL INFORMATION SUPPLIED IS TRUE AND VERIFIABLE.
I AGREE THAT ANY FALSE INFORMATION GIVEN WILL
LEAD TO AUTOMATIC DISQUALIFICATION OF THE
RENEWAL.

NAME:.....POSITION HELD:.....

5. **NGO FEES AND CHARGES**

		<u>FEE</u>
		LE10,000
APPLICATION FORM		
REGISTRATION	NNGO	LE250,000
	INGO	\$ 500 or leone equivalent
RENEWAL	NNGO	LE100,000
	INGO	\$ 250 or leone equivalent
APPROVED REGISTERED LIST OF NGOS		LE25,000

THE ABOVE FEES SHALL BE SUBJECT TO REVIEW PERIODICALLY BY MODEP.

**NGO OPERATIONS
PROGRESS IMPLEMENTATION REPORT
(FORMAT GUIDE)**

1.	PROJECT NO.	P	P	TOTAL
	PROJECT DURATION			
	PROJECT START DATE			
	PROJECT COMPLETION DATE			
2.	RECEIPTS	LE	LE	LE
	Donors Commitment			
3.	Funds released by donor to date			
4.	Funds remitted to Sierra Leone to date			
	4a. Supplies to Sierra Leone			
	4b. Cash remitted to Sierra Leone			
5.	Government of Sierra Leone Contribution			
6.	Community Contribution			
	EXPENDITURE			
7.	Direct Project Costs – Personnel (Expatriate)			
8.	Personnel (Local)			
9.	Other direct costs			
	Support Costs –			
10.	Personnel (Expatriate)			
11.	Personnel (Local)			
12.	Other Local Support Costs			
13.	Head Office Charges (if any)			

To be submitted at mid-term and completion of project implementation.

Deadline – six weeks from due date.

