

**NETWORK MOVEMENT FOR  
DEMOCRACY AND HUMAN  
RIGHTS (NMDHR)**

**PROCUREMENT POLICY, CASH CONTROL  
AND GUIDE FOR GOODS AND SERVICES**

**2023-2026**



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# 1. INTRODUCTION AND PURPOSE

In keeping with its commitment to maintain the highest standards of conduct and ethics, Network Movement for Democracy and Human Rights (NMDHR) has adopted this Procurement and Cash Use Policy (“Policy”) to ensure that goods and services purchased by NMDHR are obtained in a cost-effective manner and in compliance with applicable state laws.

This section details guidelines that are intended primarily to guide procurement within NMDHR. All procurement at NMDHR shall be carried out in a transparent and competitive manner considering value for money (economy, efficiency, effectiveness and quality of goods or services) and donor requirements.

Where NMDHR receives funding from institutional donors, specific procurement regulations may apply. In such circumstances, NMDHR staff should ensure compliance with the procedures required by the donor. If available, the guidelines and/or training in procurement procedures, including the supporting documentation required, should be requested from the donor. If necessary, all donor procurement requirements should also be communicated to the partners and annexed to MOUs. NMDHR should follow the correct procedure and, where appropriate, consider sitting on the partner’s procurement committee.

The acquisition processes described in this Policy apply to all purchases made by (1) NMDHR Procurement Department, and (2) NMDHR programs independent of the Procurement Department by employees, directors, officers, or agents (together, NMDHR Sierra Leone Purchasers”). Purchases may also be subject to prior funding source approval and additional requirements imposed by grants or contracts.

All procurement of items and service of Network movement for Democracy and Human Rights should be approved by the appropriate persons that are in the procurement policy subjected to the approval and amount subjected to for all procurement and service for “NMDHR” procurement.

## 1.1 CODE OF CONDUCT

- NMDHR purchasers shall not participate in the selection, award, or administration of a contract if they have a real or apparent conflict of interest. Such a conflict arises when:
  - i. NMDHR Purchaser; any immediate family member (spouse, child, parent, parent in-law, sibling, or sibling-in-law); partner; or an organization that employs, or is about to employ, any of the above has a direct or indirect financial or other interest in or will receive a tangible personal benefit from a firm or individual considered for the contract award.
  - ii. An “organizational conflict of interest” is created because of a relationship NMDHR has with a parent, affiliate, or subsidiary organization that is involved in the transaction such that NMDHR is or appears to be unable to be impartial in conducting a procurement action involving the related organization.



- NMDHR Purchasers shall not solicit or accept gifts, money, gratuities, favors, or anything of monetary value, except unsolicited items or services of nominal from vendors, prospective vendors, parties to subcontracts, or any other person or entity that receives, or may receive, compensation for providing goods or performing service for NMDHR.
- All NMDHR Purchasers shall review and comply with the NMDHR procedures for disclosing, reviewing and addressing actual and potential conflicts of interest.

## 1.2 SCOPE

This section covers the following:

- Procurement requirements and considerations
- Pre-qualifications of suppliers.
- Purchase requisitions.
- Procurement Methods.
  - Competitive Sourcing.
  - Single sourcing.
- Purchase orders.
- Role of the Committee on Contracts.
- Settlement of creditors, and
- Procurement of Consultants.

## 2. PROCUREMENT REQUIREMENTS AND CONSIDERATIONS.

2.1 Competition. All procurements of NMDHR should follow the following steps for both national and international procurement process:

- Need
- Specification.
- Sourcing – process of Identify the supply.
- Evaluation of Quotations.
- Selection of contractors
- Award of contracts
- Delivery and Payment.

2.2 Documents that should be involve in NMDHR International procurement process are:

- Bill of leading
- Packing list
- Country of origin
- Invoice.



### 3. PROCUREMENT TOOLS FOR PROCUREMENT PROCESS

- Raising of and approving of Goods and Services Request – GSR and DR.
- Maintaining and updating inventory Report.
- NMDHR Suppliers on boarding list.
- Suppliers’ relationship management
- Receiving and matching invoices - Selection of provider’s chart.

3.1 Shall be conducted in a manner that provides, to the maximum extent practical, full and open competition.10 Procurements shall:

- i. Avoid noncompetitive practices that may restrict or eliminate competition, including but not limited to:
  - a. Unreasonable qualification requirements.
  - b. Unnecessary experience and excessive bonding requirements.
  - c. Noncompetitive pricing practices between firms or affiliated companies.
  - d. Noncompetitive contracts to consultants on retainer contracts.
  - e. Organizational conflicts of interest.
  - f. Specifying “brand name” only instead of allowing “an equal to” product.
  - g. Arbitrary actions.
- ii. Not intentionally split a single purchase into two or more separate purchases to avoid dollar thresholds that require more formal procurement methods.
- iii. Exclude contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for a proposal from competing for such procurement.
- iv. Include in any prequalified list an adequate number of current, qualified vendors, firms, or products.
- v. Not preclude potential bidders from qualifying during the solicitation period.
- vi. Not use any geographic preferences (state, local or tribal) in the evaluation of bids or proposals, except where expressly mandated or encouraged by applicable state statutes.

3.2 Profit. For sole source procurements or when cost analysis is used, profit must be negotiated as a separate element of the procurement price.

- i. To establish a fair and reasonable profit, consider: complexity of work performed, risk borne by contractor, contractor’s investment, amount of subcontracting, quality of contractor’s record and past performance, and industry profit rates in surrounding geographical area for similar work.
- ii. NMDHR may not use either the cost plus a percentage of cost, or percentage of construction cost methods of contracting.



3.3 Minority Owned, Women Owned, and Small Business Vendors. NMDHR is committed to taking all necessary affirmative steps to assure that minority business, women’s business enterprises and labor surplus area firms (“MWSB Vendors”) are used whenever possible. Such steps include:

- i) Placing qualified MWSB Vendors on solicitation lists.
- ii) Soliciting MWSB Vendors whenever they are potential sources.
- iii) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by MWSB Vendors.
- iv) Establishing delivery schedules, where requirement permits, which encourage participation by MWSB Vendors, v. Using services and assistance, as appropriate, of such organizations as Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
- v) Requiring the prime contractor, if subcontracts used, to take affirmative steps listed in paragraphs (i) through (v) of this section.

3.4 Solicitations. All solicitations shall incorporate a clear and accurate description of the technical requirements for products or services to be procured.

Descriptions:

- 3.4.1 Must not contain features which unduly restrict competition.
- 3.4.2 May include a statement of the qualitative nature of the material, product or service to be procured.
- 3.4.3 When necessary, must set forth minimum essential characteristics and standards necessary to satisfy its intended use.
- 3.4.4 Must avoid detailed product specifications if possible.
- 3.4.5 May use a “brand name or equivalent” description to define performance or other salient requirements when impractical or uneconomical to make a clear and accurate description of technical requirements. Specific named brand features required to be met must be clearly stated.
- 3.4.6 Must identify all requirements, which offerors must fulfill and all other factors to be used in evaluating bids and proposals.

3.5 Considerations. NMDHR Purchasers should consider taking the following actions when procuring goods and services:

- i. Conduct a lease vs. purchase analysis, when appropriate, including for property and large equipment.
- ii. Consolidate or break out procurements to obtain a more economical purchase, if possible.
- iii. Use state and local intergovernmental or inter-entity agreements, or common or shared goods and services, where appropriate.



- iv. Use state excess and surplus property in lieu of purchasing new equipment and property, if feasible and reduces project costs.
- v. Use value-engineering clauses to offer reasonable opportunities for cost reductions in construction contracts for projects of sufficient size.
- vi. Use time and materials contracts only if no other contract is suitable and the contract includes a ceiling price that the contractor exceeds at their own risk. If such contract is negotiated and awarded, NMDHR must assert a high degree of oversight to obtain reasonable assurance that contractor using efficient methods and effective cost controls.

## 4. PROCUREMENT METHODS

### 4.1 Request for quotations (RFQ)

- Quotations shall be obtained from the list of pre-qualified suppliers. Where there are no prequalified suppliers, quotes will be sought from competent and reputable suppliers of the service/item as provided in the requisition and who have the capacity to deliver the specification criteria, with an aim of receiving at least 3 responsive quotes.
- NMDHR shall request for quotations through the following modes:
  - Verbal requests and verbal quotations for amounts less than NLE 1,000.
  - Written requests and written quotations through email, fax or post for amounts greater than NLE 5,000 but less than NLE 5,000;
  - Written requests in ‘National Media’ and written quotations in sealed envelopes for amounts above NLE 60,000 but less than NLE 150,000
  - Written requests in ‘International Media’ and written quotations in sealed envelopes for amounts above NLE150,000.

### 4.2 Quotation Analysis (GA)

Competitive quotations will be analysed based on the suppliers’ qualifications and expertise against NMDHR requirements. Suppliers will also be reviewed based on the suitability of the proposed fee against NMDHR’s budget for the goods or services.

The quotation analysis process shall include, but not be limited to:

- Evaluation of the supplier’s ability to provide the service in accordance with the specifics in the request for quotation.
- Evaluation of the supplier’s ability to provide the service at the agreed upon price; and
- Reason for selecting one supplier over others.
- The quotation analysis must be signed by the budget holder.

On selection of the preferred supplier, a duly authorized purchase order will be issued.



### 4.3 Tender Process

There are two types of tender processes that NMDHR shall use for the purpose of procurement:

#### 4.3.1 National Tender

Purchase requisitions for amounts above Le 50,000 but less than Le150,000 shall be subject to a National Tender. The following procedures shall apply for National Tenders:

- The Purchase Requisition process as detailed above.
- NMDHR shall run advertisements in one or more of the major national newspapers, indicating the specification of items required and the tender closing date.
- The Executive Director will prepare the tender guidelines on the mode of issuing tender documents to supplier, the mode of return of the same and the evaluation criteria
- Tenders shall be delivered in sealed envelopes, deposited in the tender box and noted in a tender register by the Finance and Admin Manager,
- Tenders received after the tender closing time shall not be accepted.
- Tender documents shall be opened by the Executive Director and the Finance and Admin Manager and evaluated according to pre-determined criteria.
- The preferred supplier shall be issued with a contract, indicating the terms and conditions and roles and responsibilities of NMDHR and the supplier on provision of the goods or services.

#### 4.3.2 International Tenders

Purchase requisitions for amounts above Le150,000 shall be subject to the international tender process. International Tenders shall follow the same tender process as above. However, advertisements for international tenders shall be posted in international media.

For both local and international tenders NMDHR may choose to recruit technical specialists to assist in the quotation review process.

##### 4.3.2.1 Single Sourcing

Single sourcing shall be applicable for purchases of goods and services that cannot be ordinarily procured through the preferred procurement methods mentioned above. Single sourcing is not in any way intended to circumvent the competitive procurement policies and procedures put in place.

In all cases of single sourcing except procurement of utilities but including any other reasons not listed below, a formal explanation should be made to the Executive Director indicating the justification for single or sole sourcing and seeking approval.

Below are the acceptable reasons for using single or sole source procurement:



- a) **Proprietary:** Competition is precluded because the item is protected by patent, copyright, or proprietary design.
- b) **Non-responsive bids:** Competitive bids were solicited from viable vendors and no responsive bid was received or only two or less responsive bids were received and rejected.
- c) **Technical services:** Procurement of technical services in connection with the assembly, installation, or servicing of equipment of highly technical or specialised nature.
- d) **Replacement:** procurement of parts or components to be used as replacement in support of equipment specifically designed or manufactured by the vendor.
- e) **Exclusive capability:** Procurement of products or services that can only be obtained from one qualified vendor and no other vendor is known.
- f) **Continuation:** Procurement of work that is in progress and selecting another vendor to complete the work would not be cost effective
- g) **Utilities:** Procurement of electricity power, energy, gas, water or other utility services where it is not practical to use another vendor.
- h) **Emergency situation:** Procurement of goods and services must be made immediately, or the result will be detrimental to NMDHR; and

All procurements.

- A. All procurements made under this policy shall:
  - Be necessary, at a reasonable cost, documented, not prohibited by law or the applicable funding source, and made in accordance with this Policy.
  - Avoid acquiring unnecessary or duplicative items.
  - Engage responsible vendors who possess the ability to perform successfully under the terms and conditions of a proposed procurement. NMDHR Purchasers shall consider; vendor integrity, public policy compliance, past performance record and financial and technical resources.
- B. Standard Methods. For transactions meeting the specifications set forth in the procurement procedures, NMDHR Purchasers shall follow the applicable procurement method set forth therein.
- C. Exceptions to Standard Methods.
  - i. Sole Source. Procurement by solicitation of a proposal from a single source may only be used if one of the following apply and are documented:
    - a) Item is only available from a single source;
    - b) Public exigency or emergency will not permit any delay;
    - c) Federal awarding agency or pass-through expressly authorizes in response to NMDHR request; or
    - d) After soliciting a number of sources, competition is determined inadequate.



### 4.3.3 Procurement Procedures:

#### Network Movement for Democracy and Human Rights Procurement Procedures.

Thresholds	Purchasing procedure / bidding process	Level of validation	APPROVALS SIGNATURES.			
Estimated price 1,000 - 5,000NLE.	1 quotation	PD AND ED.				
5,000 < Estimated price < 50,000NLE.	3 quotations and selection of provider table.	PD AND ED.				
50,000 < Estimated price < 150,000NLE.		PD, ED & BOARD				
Estimated price > 151,000 - 500,000NLE	Call for tenders and follow all due process that required call for tender.	PD, ED & BOARD				
Estimated price > 500,000NLE.		PD, ED & BOARD				

CALL FOR TENDER COMMITTEE: At least a minimum of five (5) people should be included in the procurement committee wherever there is call for tender.

SINGLE SOURCING:

- Single sourcing can be done with NMDHR because of the market capacity in Sierra Leone but should be followed by a memo for clear justification why.

**NOTE:** All cheque payment of goods and services for NMDHR can be made before the activity date or within Five (5) working days after supply or service has been done.

### 4.4 Prequalification of suppliers

#### 4.4.1 Categorization of Suppliers



Suppliers can be categorised into two broad categories:

- Suppliers that are known to NMDHR by virtue of previous engagement or pre-qualified suppliers.
- Suppliers that are not known to NMDHR.

The method to be used in selecting suppliers is dependent on the value of the purchase.

#### **4.4.2 Selection of Suppliers**

Where a supplier is known, the price comparison with the alternative suppliers must be documented so as to ascertain that NMDHR is getting value for its money.

The process for obtaining quotations requires that all suppliers are treated equally. The process must allow for:

- A sound and fair process of selecting suppliers.
- Each supplier to have the same information as all the other participating suppliers.
- All quotations to be treated in a transparent manner.

The assessment and evaluation of suppliers shall always be based on the evaluation criteria stated in the invitation to bid. The general criteria for selection of suppliers are as follows:

- These suppliers must be recognized, reputable and credible suppliers.
- Capacity to supply.
- Price competitiveness.
- Ability to deliver.
- Warranty of goods or service.
- Previous goods/ services supplied to NMDHR or other peer NGOs.
- Skills & experience of key personnel.
- Vendor's financial stability.
- Results of communications with references supplied by vendor.
- Meeting the donor requirements

Quotations will be sought from the approved list of suppliers.

To support the general criteria above, the following documents should be requested from suppliers in the evaluation process:

- Proof of company registration e.g. Certificate of Incorporation
- Company profile highlighting – physical address, contact telephone numbers and email, names of directors, key management details (qualifications and experience), bank details, traceable trade references.
- Valid tax clearance certificate

- Most recent audited financial statements

The approved list of suppliers should be assessed at least once a year.

The Finance Officer is responsible for maintaining the approved list of suppliers.

The Finance and Admin Manager and Executive Director must approve the list annually.

#### 4.5 Purchase requisitions

1. Any staff member may identify the need to purchase goods or services and develop the specification criteria for the good or service to be procured. This information shall be indicated on the purchase requisition.
2. The staff member checks the relevant budget to ensure funds available.
3. The staff member then raises a Purchase Requisition Form, setting out the account code, and funding source.
4. The Purchase Requisition Form is submitted to the Budget Holder for Approval or his/her designated staff member.
5. The Budget holder should review all details to ensure accuracy and fund.
6. Purchase requisitions shall be approved subject to the following levels:
  - Purchase requisitions for amount below Le5,000 will be approved by the budget holder.
  - Purchase requisitions (Programme Budgets) for amounts above Le5,000 shall be approved by the budget holder and the Executive Director.
  - Purchase requisitions (Admin and Programme Support Budgets) for amounts above Le5,000 shall be approved by the Finance and Admin Manager and the Executive Director.
  - In instances where donor requirements differ from the thresholds provided above, the donor specifications shall apply.
7. Once the purchase requisition has been approved the staff member will proceed to procure the service or goods using the approved method as outlined in the sub- sections below.

#### 4.6 Purchase orders

- Where advance payments or deposits are required, such advance payment shall be reflected in the PO as one of the terms of purchase. Advance payments shall only be allowed where approval has been sought from the Executive Director. Such circumstances include:
  - Services such as construction, consultancies, etc. that require a form of down payment at signing of contract.
  - Specialized goods e.g. specially imported supplies that rely on a form of down payment before goods are supplied
- The Purchase Order or Contract shall explicitly indicate that:



- Any changes to the agreed scope of work or service, quantity or quality of goods, costs and period of the contract or delivery must be approved by NMDHR in writing prior to commencing on the proposed adjustments.
  - NMDHR has no responsibility for taxes except as may be specifically indicated in the contract; and
  - Taxes will be deducted from the contract amount as provided for under the Local Laws.
- The original Purchase Order shall be sent to the supplier while one copy will be sent to the Admin and Finance officer and one copy retained by the staff member who shall be receiving the good or services.
  - Before Purchase Orders are approved, they must be supported by:
    - An approved Requisition form with full supporting documentation. Requisition forms should be duly approved by the requisite designate approvers.
    - A signed quotation analysis document; and
  - Purchase orders should be approved by the budget holder.

#### 4.7 Settlement of suppliers

- NMDHR shall only settle legitimate claims as verified by the following steps:
  - The Finance department shall settle claims after a complete match between the supplier invoice, PO and GRN has been completed by the Purchaser.
- Creditors shall be settled within 30 days of receipt of the invoice or on agreed terms.

#### 4.8 Procurement of Consultants

- Consultants contribute to the quality of NMDHR's work through carrying out the specific tasks as outlined in the Terms of Reference. External consultants play an important advisory role in assisting NMDHR to carry out specific tasks such as in the area of information analysis, Monitoring and Evaluation, facilitating workshops etc.
- Such advisor-like engagements can significantly enhance the effectiveness of the work that NMDHR is doing.
- However, care must be taken to ensure that the involvement of consultant's supplements rather than duplicates NMDHR's existing efforts, and as such the focus should be on enhancing the quality of NMDHR's work rather than merely out-sourcing some of it.

NB: Consultancy contracts cannot be used to hire casual staff but rather will be used to hire expertise which the organisation does not have.



#### **4.8.1 Procedure for Hiring Consultants**

A number of key steps must be followed before hiring a consultant for programme work. These are as follows:

1. Where possible the programs Director should assess in consultation with the partners (if the work involves partners' time), the plan for appointing a consultant.
2. Programs Director will consult with other Programs Director who may have had an experience working with the Consultant.
3. The programs Director should examine the possibility of hiring a consultant with the programs Director and submit a written proposal to the Executive Director.
4. The programs Director should develop a Terms of Reference.
5. The programs Director will determine the budget required and ensure availability of funds on the relevant Agresso budget.
6. For certain levels of consultancy, the consultant will be requested to do a proposal based on the TOR's. This should include a plan of work and methodology proposed, highlights of the work undertaken in recent years, references and qualifications of the individual consultants.
7. Check references (for new consultants) before making an offer to a consultant for the contract. It's advisable that the Programs Director obtain copies of previous work done by the consultants or pieces of writing and publication done by the consultant.

Consultants shall primarily be sourced through the list of prequalified suppliers. If this is not possible, the other available alternatives should be first discussed with the Executive Director. If deemed necessary NMDHR may also advertise on Relief Web or similar.

As a guide for selection of consultants, general competencies and relevant experience need to be considered. The following is not an exhaustive list but should provide some guidance on general competencies which may be required in isolation or a combination:

- Working in partnership.
- Capacity building & group facilitation.
- Critical appraisal and analytical capacity.
- Strong M&E ability and experience; and
- Excellent Communication - oral and written.

#### **4.8.2 Contract of service**

All consultancy contracts must be signed off by the Executive Director. The contract will only be signed on receipt of a Consultant Approval and the Terms of Reference.

##### **4.8.2.1 Guide on Consultancy fee payable to consultants**



The following factors need to be considered when determining the consultant's fees:

- Average monthly salary of a comparable full-time role.
- The Programs Director must bear in mind the budgeted amount and the maximum allowable rates.
- Level of experience of the Consultant.
- Number of days / hours / months required.
- Consider the average daily rate of average consultants in the country of origin.
- Fees should be fixed for the contract duration.
- NMDHR must take into consideration the withholding tax; and
- Fees should be paid in local currency where possible – the Consultant should be paid in the same currency agreed in the contract.
- If the agreement with the consultant allows for out-of-pocket expenses to be reimbursed these must be backed up by receipts.

The cost of consultants will be managed under budgeted Programmes costs or professional fees. The payments will be made by cheque or by telegraphic transfer only.

The quality and content provided by consultants should be reviewed and signed off by the respective Programs Director and the Executive Director. NMDHR should not pay the final instalment of the fee if the quality and content of the report is of inadequate standards or is inconsistent with the Terms of Reference.

NMDHR reserves the right to withhold any unpaid instalment(s) of the consultancy fee or to demand the refund of any fees already paid if it is not satisfied with the content or quality of the report.

## **5. ASSETS DISPOSAL POLICY:**

**PHYSICAL FIX ASSET COUNT:** There should always be a physical fix asset count every end of year for all NMDHR fix asset to know the good asset and identify the asset that have reach their disposal period.

**ASSET TAGS FOR FIX ASSETS:** All fix asset of NMDHR should have a data base in the logistics report and have a tag number, location, and username. And asset tag number should be on all assets owned by the organization.

**FIX ASSET DISPOSAL:** All fix asset disposal should be having a donation certificate or Asset disposal certificate which should be sign and stamp by the ED or PD of NMDHR and also sign by the receiver.

**SALES OR DISPOSABLE ASSET TO STAFFS:** NMDHR has the right to sell or donate asset to staffs that have reach disposable period of the organization.



**VEHICLE DISPOSAL:**

**BRAND NEW VEHICLE:** For brand new vehicle ten (10) years of usage after Ten (10) years it should be disposed by opening call for tender which mean sale of vehicle.

**SECOND HANDED VEHICLE (BELGIUM):** It should be five (5) years of usage of them after it should be disposed by opening call for tender which mean sale of vehicle.

**MOTOR BIKES:** For motor bikes Five (5) years of usage of them after it should be disposed by opening call for tenders which mean sale of bike.

6. All call for tender for NMDHR Bidding process should come with the following documents:

- A valid Business registration certificates
- Cover letter.
- Record of similar work done on a bidding process or brochure.
- A valid tax clearance certificate.
- A valid NASSIT clearance certificate.

7. **Contract Provisions.** All NMDHR procurement contracts shall contain the applicable contract provisions contained in the state policy for national non-governmental organization.

**8. Documentation.**

A. Debarment. NMDHR shall either:

- 8.1 Confirm and document that the vendor is not excluded from doing business with the government before entering a contract; or
- 8.2 Obtain a signed Debarment Certificate substantially in the form.

B. Records. NMDHR shall maintain records sufficient to detail history of each procurement transaction. These records must include, but are not limited to:

- 8.3 A description and supporting documentation showing rationale for procurement method (e.g., cost estimates);
- 8.4 Selection of contract type.
- 8.5 Written price or rate quotations (such as catalog price, online price, email or written quote), if applicable.
- 8.6 Copies of advertisements, requests for proposals, bid sheets or bid proposal packets.
- 8.7 Reasons for vendor selection or rejection, including Finance Committee and Board minutes, rejection letters and award letter; and
- 8.8 The basis for the contract price.





9. Compliance with this Policy. Program Director and, where applicable, the Procurement Department, shall maintain oversight to ensure that contractors and vendors perform in accordance with the terms, conditions, and specifications of contracts or purchase orders. Violations of this policy may result in disciplinary action, up to and including termination.

## **6. CONSULTANCIES**

### **6.1 Withholding Tax and other taxes**

- Consultancy fees may be subject to a withholding tax at the rate that is applicable by the Sierra Leone Labour laws in which the contract is drawn and where the Consultant is sourced.
- The withholding tax is deductible and payable to the hosting government, depending on where the contract is drawn and where the Consultant is sourced.
- The withholding tax rates given are applicable at the time of documenting the policy. The rates change from year to year. NMDHR shall send the withholding tax certificate to the Consultant once the withholding tax has been deducted.
- The consultant is responsible for VAT, Income tax, statutory payments, other legal responsibilities, and all other taxes arising on the income earned from the consultancy contact.

### **6.2 Other Consultants**

The policy guidelines below are applicable for all other consultants that do not fall under the category of programme consultants.

- The staff member that requires the consultancy services shall put together a proposal document outlining the need for the consultancy in the form of Terms of Reference.
- This need should be in line with NMDHR's annual budget. Whenever possible, NMDHR shall outline a set annual budget for consulting services at the beginning of the financial year. This will set an upper ceiling for consultancy fees payable by the organisation within any given year and prevent abuse.
- This proposal document shall be reviewed and approved by the Finance and Admin Manager and the Executive Director.
- After approval of the consultancy the staff member shall request bids.
- The winning consultant shall be informed of their winning bid and invited to perform the work.
- Successful completion of the consultancy shall be signified by the staff member that initially requested the consultancy a report should set out the expected consultancy deliverables and whether they have been realised.
- This should be reviewed and approved by the Executive Director before payment can be processed.

## 7. POLICY REVIEWS

NMDHR aim is this policy will be reviewed every three years or potentially sooner if in response to any applicable

Reviewed Date	31 <sup>st</sup> June 2023
Next Reviewed Date	31 <sup>st</sup> May 2026

If you have any questions or concerns, please just contact us via [habib@nmdhr.org](mailto:habib@nmdhr.org) or +23276410137, we will be more than happy to help.

### Sign off:

Name: Abdul Karim Habib



Designation: Executive Director.

Name: Nancy Diana Sesay

Designation: Board Chairperson