



MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT



NGO POLICY FRAMEWORK IN SIERRA LEONE

2023-2028

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ACRONYMS AND LIST OF ABBREVIATIONS

CBO	Community Based Organisation
CSO	Civil Society Organisation
DCF	Development Co-operation Framework
DDCC	District Development Coordination Committee
DPO	Development and Planning Officer
GoSL	Government of Sierra Leone
INGO	International Non-Governmental Organisation
LoCASL	Local Council Association of Sierra Leone
MDA	Ministries, Departments and Agencies
M & E	Monitoring and Evaluation
MFAIC	Ministry of Foreign Affairs and International Cooperation
MoF	Ministry of Finance
MoPED	Ministry of Planning and Economic Development
MTNDP	Medium-Term National Development Plan
NNGO	National Non-Governmental Organisation
NSC	NGO Supervisory Committee
RTPU	Revenue and Tax Policy Unit

FOREWARD

The review of the Development Cooperation Framework (DCF) by the Government of the Republic of Sierra Leone as a way of addressing the concerns expressed by development partners is a testament of the acknowledgement and their recognition as key partners for sustainable national development.

The development of an NGO policy separated from the aid policy document was necessitated by the changing dynamics, emerging issues and the need to strengthen the partnership between the NGOs and the Government of Sierra Leone.

A participatory approach was adopted with NGO representation as co-chair of the Review Committee. A nationwide consultation has been undertaken over a couple of months with a wide array of stakeholders in all 16 Districts of Sierra Leone at all levels participating in the process. A validation of the consultation followed before the document was finalised. This was a deliberate attempt to ensure maximum inclusion and ownership of the process for a policy regulation that serves the needs of all stakeholders. The conclusions and recommendations from the review are therefore fully reflected in this draft NGO Policy framework.

It is our fervent hope as a government that this document defines the key roles NGOs play in the actualisation of national development priorities and international commitments captured in our National Development Plans, the United Nations 2030 Sustainable Development Goals (UNSDG) and the African Union Agenda 2063.

The NGO Policy Framework outlines Sierra Leone's broad principles for development cooperation and its overall objectives surrounding the development partnership as well as undertakings by the various partners in supporting the country's development process.

The Government of Sierra Leone is convinced that the procedures, guidelines, and policies outlined in this new policy regulation are purposefully geared towards effective coordination and monitoring of the activities of both National and International NGOs for mutual accountability to enhance their operations and ensure maximum benefits to the people of Sierra Leone.

It is my hope, therefore, that the implementation of this revised Policy will indeed mark an important milestone in Government-NGO relations in creating an enabling environment for NGO operations and contribution to our national development aspirations. I therefore encourage all partners to play their own part in making this policy a success.



Francis M. Kai-Kai (PhD)

MINISTER OF PLANNING AND ECONOMIC DEVELOPMENT

1 BACKGROUND OF THE POLICY

1.1 Recognition

The Government of Sierra Leone (GoSL) recognises the new opportunities presented in the changing global development cooperation architecture. The Government also recognizes the new approach to maintain the relevance of aid effectiveness agenda in the context of the evolving development landscape based on international engagements and standards.

1.2 This policy framework

This Policy Framework for NGOs outlines Sierra Leone's key fundamentals for development cooperation. It defines the overall objectives and principles surrounding the development partnership as well as processes and procedures in the delivery of development assistance by the various partners, especially NGOs supporting Sierra Leone's development. The last NGO Policy was adopted in 2019 to last until 2023. Global development cooperation landscape has evolved since 2019. Furthermore, domestically, the adoption of the Medium-Term National Development Plan (MTNDP) 2019-2023, some new laws including labour law, development processes as well as strategies have emerged in the delivery and execution of development assistance that it became necessary to review and update the current policy. The Minister of Planning and Economic Development in his several engagements with NGOs identified the need to review the current NGO Policy to simplify processes and procedures in the delivery of development assistance provided by NGOs.

1.3 Lessons from the DCF of 2019

This policy draws on the lessons and shortfalls as well as addresses the contentious areas NGOs had with the DCF of 2019. The NGO policy considered the evolving development trends in Sierra Leone and ensured that development assistance is properly guided for effective and efficient utilization of resources in pursuit of national development priorities in Sierra Leone.

1.4 Purpose

Therefore, this revised NGO Policy seeks to address the concerns raised in the 2019 DCF and provides a broader spectrum of Development Partnerships principles that guide the development relationship between the Government of Sierra Leone and all Development Partners contributing to Sierra Leone's development interventions.

2 STRATEGIC OBJECTIVES OF THE NGO POLICY

The strategic objectives of this policy are:

- (i) To enhance harmonious partnership cooperation and collaboration between the GoSL and NGOs;
- (ii) To ensure *mutual trust, confidence, and transparency within a strengthened partnership framework*.
- (iii) To *promote* the efficient and optimal delivery of development assistance and services;
- (iv) To monitor and track resources to ensure they are used for the intended purposes;
- (v) To align programs with national development priorities as elaborated by the Government in national development plans;
- (vi) To avoid duplication and wastage of development resources and efforts;
- (vii) To ensure the maximum benefits intended are reflected on the people of Sierra Leone.

2.1 DEFINITION OF AN NGO

- a. In the context of Sierra Leone, a Non-Governmental Organisation (NGO) operating within the territory of Sierra Leone shall mean any independent, not-for-profit making, non-partisan and charitable organization; with the primary objective of enhancing the social, environmental, cultural and economic well-being of communities without any form of religious, political, or ethnic discrimination in line with existing policy and legal frameworks.
- b. Whereas the term NGO is sometimes interchangeably employed with the term civil society organisation (CSO). For the purposes of this Policy, the term NGO shall be used to describe all registered entities with MoPED and are published in the gazette, which are regulated by the provisions contained herein.
- c. Entities which are registered as companies limited by guarantee under the laws of Sierra Leone and CSOs shall not be regulated by this Policy unless they were to register with MoPED as an NGO.
- d. While entities akin to NGOs are not compelled to register with MoPED since they are registered under the laws of Sierra Leone; only organisations registered as NGOs will benefit from facilities accorded to them by the Government of Sierra Leone. However,

in extreme or emergency cases, the Minister of Planning and Economic Development, on the advice of the Sector Ministry, can make concessions under national emergency conditions only.

- e. Faith-Based Organizations/Religious bodies are not NGOs but are required to register with the ministry responsible for religious affairs –Ministry of Social Welfare. However, faith-based organisations/Religious Bodies intending to engage in NGO activities shall establish a separate entity to carry out such functions and therefore will be required to register that entity as an NGO.
- f. Community-based Organisations (CBOs) which are registered at the Ministry of Social Welfare and/or local councils shall not be covered in this Policy.
- g. NGOs shall be broadly classified into NATIONAL AND INTERNATIONAL NON-GOVERNMENTAL ORGANISATIONS whose works involve the implementation of humanitarian, relief, emergency and general development activities in one or more chiefdoms, districts and regions of the Republic of Sierra Leone. The various specialisations shall be as listed in the Application Form. An NGO shall be an organisation that is exclusively engaged in NGO types of activities, as listed on Application Form A. There should be no combination with other types of activities, whether religious or otherwise.

2.2 GENERAL ELIGIBILITY CRITERIA

Organisations wishing to operate as NGOs in Sierra Leone must meet the following minimum criteria:

- a. Possess a clear mission statement outlining its purpose, objectives, target beneficiaries, and must have a constitution. NGOs are encouraged to develop concise mission statements that reflect the national development priorities.
- b. Intend to be registered in at most two categories to be specified by MoPED through the NGO Directorate. NGOs wishing to register additional categories other than those for which it was first registered in, would notify the NGO Directorate.
- c. Plan to operate in any location within the country. NGOs implementing projects at the district level shall have presence and/or access to the NGO partner in the district of implementation. MoPED, local councils, and the relevant sector Ministries can also

guide NGOs to operate in specific locations that are underserved to ensure the maximum benefits are derived.

- d. Have an easily identifiable office space(s) with a sign board visibly displaying the name of the organization, services provided and logo.
- e. Demonstrate an intention after registration to operate a bank Account in Sierra Leone (preferably with a local bank) in the organisation's name with at least two signatories.
- f. Have a Board of Trustees or its equivalent policy making support body whose constitution is not monopolized by one family group. For national NGOs, board members must be resident in Sierra Leone, with its contact details made readily available.

2.3 SPECIFIC CRITERIA FOR INTERNATIONAL NGOS

The below listed criteria apply to international NGOs:

- a. International NGOs must have legal status in their country of origin before they can operate in Sierra Leone.
- b. A recommendation from the parent/funding entity is required before an International NGO is registered.
- c. The applicants must present proof of registration in the country of origin plus a Memorandum and Articles of Association or Constitution of the parent body.
- d. In the absence of a governing board within Sierra Leone, a power of attorney shall be given to the head of the organisation in Sierra Leone to enable him/her to take binding decisions for and on behalf of the entity in Sierra Leone.

3 PRINCIPLES UNDERPINNING THE NGO POLICY FRAMEWORK IN SIERRA LEONE

The NGO policy framework recognises and emphasises the following internationally adopted principles including:

3.1 Ownership

Non-Governmental Organisations should commit to fostering national ownership through Governments. This includes supporting the Governments to effectively address all development challenges. Particularly, Development Partners (DPs) should aim to minimize conditionality and the creation of parallel structures and systems while positively contributing to the national effort to build capacity for managing the development agenda.

3.2 Alignment

Non-Governmental Organisations should continuously optimize the alignment of all development programmes and projects to national priorities. Particularly, the choice of initiatives for partner support shall be guided by the instruments used by the respective Governments to implement the SDGs by 2030. Alignment should go beyond broad sectoral support but should include key activities that the Government is prioritising.

3.3 Mutual Accountability

The Government recognises the importance of being accountable to development partners and as such will ensure **government systems are more transparent, ensuring accountability, combating corruption, and further strengthening of its Public Financial Management systems**. Equally, Government expects partners to remain transparent in the mobilisation, delivery, monitoring and evaluation of development assistance. Government also recognises that both development partners and Government are accountable to the people of Sierra Leone in the management and delivery of development assistance.

3.4 Harmonisation of Interventions and Division of Labour

Harmonisation has been key for resource effectiveness. Therefore, partners will be encouraged to use joint approaches, where possible for their interventions. This will prevent duplication of interventions and maximise impact.

3.5 Sustainable Capacity Building

Partners will incorporate capacity development, knowledge management, and Knowledge Transfer in their support programmes and projects, focusing on key development cooperation issues such as Development Financing, domestic resources mobilisation, project/programme formulation, deployment of science, technology, and innovation/digital infrastructure development. Partners will also be required to implement the provision of the official 'local content policy' as it relates to development cooperation matters.

4 INSTITUTIONAL FRAMEWORK

In order to provide a government-led framework for cooperation with NGOs, it is critical that the roles and responsibilities of key institutions are identified.

4.1 The Office of the President

As with all policies of the Government of Sierra Leone, the Office of The President is responsible for providing strategic leadership and direction on Development Partnership Coordination. The President's Office plays the core role in terms of determining the overall national policy direction coordination and reviewing the performance of the set objectives of this policy.

4.2 The Ministry of Planning and Economic Development

The Ministry of Planning and Economic Development (MoPED) leads Government's effort in the coordination of all development assistance, ensuring efficient allocation of resources and alignment of interventions in line with national priorities. MoPED is therefore the entry point, liaison and focal point for Government and Development Partner's interaction, especially in relation to the implementation of this policy. Specifically, the Ministry of Planning and Economic Development will:

- Be the coordinating entity for the implementation of this policy;
- Be the leading legal entry point for the Development Partners/INGOs;
- Be the leading national coordinating entity for the implementation of development assistance projects and programmes within the MDAs; and
- Be the entity responsible for national monitoring, supervision and coordination of the activities of NGOs across the country;

4.3 Ministry of Foreign Affairs and International Cooperation

The Ministry of Foreign Affairs and International Cooperation (MFAIC), through its foreign missions, will cooperate with the Ministry of Planning and Economic Development (MoPED) and the Ministry of Finance on the identification of potential and new partners for the mobilisation of resources and cooperation.

4.4 Ministry of Finance

The Ministry of Finance (MoF) is mandated to contract all loans on behalf of the Government of Sierra Leone. Therefore, MoF will work with MoPED on all fiduciary aspects on development assistance by taking the lead in managing the debt portfolio, providing advice, conducting financial analysis and impact as well as opening and managing of projects accounts. MoF is responsible to execute prompt and reliable tax exemption procedures for goods and services procured by partners in accordance with agreed and signed Service Level Agreements.

4.5 The Attorney General and Minister of Justice

The Attorney General and Minister of Justice will provide legal advice and guidance to the Government of Sierra Leone in the implementation of this policy. The Attorney General's Office will serve as the clearing house for all legal matters relating to Sierra Leone's international and development cooperation framework.

The Office of the Attorney General and Minister of Justice will also provide guidance and legal advice to the Sierra Leone Parliament on international development cooperation matters that require the ratification and approval of the latter. Ensures that loan agreements are in sync with existing laws of Sierra Leone.

4.6 Ministries, Departments and Agencies (Beneficiary Institutions)

All other MDAs will be responsible for implementing sectoral programmes within their mandates. Once programmes/projects have been identified, MDAs should liaise with the Ministry of Planning and Economic Development which will ensure coordination within the overall framework of development assistance to ensure the avoidance of duplication with existing projects/programmes. The MDAs will:

- (i) Align their processes with the NGO Policy and ensure that the Government priorities from which their strategic/operational plans are derived are based on priorities identified in the National Development Plan.
- (ii) Engage MoPED from the initial stage of planning and design, through to the finalisation of the Service Level Agreement and, project implementation and evaluation.
- (iii) Encourage the use of Country systems by providing support through the budget, where possible.

- (iv) Establish an internal reporting, monitoring and evaluation mechanism to feed into the national M&E framework.
- (v) Utilise their respective budgets to conduct the above and any other monitoring activity required.
- (vi) Liaise with the Ministry of Planning and Economic Development for proper coordination and to ensure projects and/or programmes are within the overall national framework.

4.7 SIERRA LEONE ASSOCIATION OF NON-GOVERNMENTAL ORGANISATION

Sierra Leone Association of Non-Governmental Organisations (SLANGO) is the umbrella group for all NGOs and serves as the liaison between the Government and NGOs. SLANGO shall:

- a. represent the NGO community in collective advocacy, strategy, planning and policy matters with Government, Partners, and Donors.
- b. promote and encourage NGO compliance with rules about inclusion, gender, and diversity, and ensure adherence to local content laws and policies.
- c. promote no gaps or overlaps in programme implementation by NGOs in the districts through good information-sharing and coordination between and amongst NGOs.
- d. with the assistance of the Commissioner for Labour at the Ministry of Labour, develop a skills database to help NGOs recruit talented national staff to build the capacity of Sierra Leoneans to operate and manage NGOs.
- e. guide and support NGOs in their application for SLAs and compliance with them.
- f. support the NGO Directorate in the overall performance of its functions.

5 NGO REGULATORY FRAMEWORK

The Government of Sierra Leone is committed to providing the enabling environment for Non-Governmental Organizations both local and international to operate and contribute to national development in a free, responsive, transparent, and accountable manner.

GoSL/MoPED reports indicate an increase in registered NGOs operating within the country since 2019. A total of 220 NGOs is registered as per the 2022 gazette of registered NGOs by MoPED. There is therefore a need to match upscaled capacity with the requisite guidance and support to derive the maximum benefits.

The NGO Policy was first crafted in 2009 and later reviewed in 2019. There is a need to update the last policy, and harmonise it with existing national development priorities so as to make it more user friendly to promote a robust partnership between government and NGOs operating in country. It also considers similar practices, and international principles on partnership relationships between NGOs and the State.

GoSL recognizes the invaluable role that NGOs play in promoting national development and believes that both parties must work closely to ensure mutual accountability and transparency. This framework serves to guide the activities of NGOs to make them more responsive, productive, and accountable to the general citizenry while assuring them of optimal freedom and autonomy in the dispensation of their visions, missions, and operations. GoSL on the other hand should also ensure it provides the services required to enhance the partnership.

6 REGISTRATION GUIDELINES

6.1 PREAMBLE

In line with GoSL Policy objectives, MoPED shall be responsible for maintaining a database of all NGO registration as well as monitoring their relationships between Government, Donors, other NGOs, and beneficiary communities, guided by the national priorities.

MoPED shall share NGO database with the Local Councils for planning, monitoring and information-sharing.

Registration for all new NGOs shall be for two calendar years from the start date of the fiscal year of Government.

6.2 NEW REGISTRATION WITH MoPED

NGOs wishing to register for the first time in order to undertake operations in Sierra Leone shall comply with the following procedures:

- a. Submit a completed application form with relevant attachments to MoPED for approval; incomplete applications shall not be accepted.
- b. Proof of membership with the Sierra Leone Association of Non-Governmental Organisations (SLANGO) is compulsory. Proof of registration with SLANGO is needed as MoPED recognizes SLANGO as the representative body of NGOs in Sierra Leone for coordination, communication, capacity building and access. If SLANGO is dissolved or is otherwise unable to effectively fulfil its mandate to represent NGOs, this requirement of SLANGO registration may be removed or suspended.
- c. National NGOs must have resident Sierra Leoneans on its board.
- d. Pay a non-refundable registration fee of \$2,500 (or its equivalent in Leones as at the date of payment) for INGOs and NLe2,500 for NNGOs. Note that these fees are subject to review on the recommendation of the Revenue and Tax Policy Unit (RTPU) of the MoF and the NGO Directorate.
- e. In line with the principles of harmonization, alignment, and mutual accountability all NGOs must sign Service Level Agreement (SLA) with their respective Sector Ministry.
- f. The registration process for a new NGO will not exceed 20 working days from the date of submission of complete application.
- g. When an application for registration is rejected, the applicant must be informed of the reasons for rejection and be given a maximum period of 15 working days to correct the anomalies and re-submit the application at no extra charge. However, if rejected

on the second submission, an applicant-organisation shall be required to submit a new/fresh application.

- h. All applicants for registration as NGOs must submit duly completed Application forms which, can be obtained online or from the NGO Directorate at MoPED. Completed Applications can be submitted electronically.
- i. Non-compliance with the above will lead to the rejection of application.

6.3 Renewal of Registration

The following are the requirements:

- a. Every registered NGO is responsible for renewing its registration with MoPED through established procedures. Renewal of registration shall commence from date of formal submission of application for re-registration. Renewal forms should be submitted upon expiration of certificate.
- b. All NGOs in operation are expected to renew their registration every two (2) years of their existence in Sierra Leone.
- c. Renewal of registration for NGOs is dependent upon submission of relevant documentation as listed on the renewal application form. In addition, MoPED requires an assessment of the performance of NGOs regarding their specific operations in Sierra Leone to ensure transparency and accountability.

To assess performance, MoPED will also request for the following where applicable:

- i. Summary of final donor project implementation and financial reports;
- ii. Annual audits carried out by either the Audit Service Sierra Leone or a reputable firm in Sierra Leone;
- iii. Membership with the Sierra Leone Association of Non-Governmental Organisations (SLANGO) is required as prescribed (Institutional arrangement-SLANGO);
- iv. Submission of a list of assets acquired in the past two years and evidence of having surrendered assets for projects completed as determined by the donor.
- v. NGOs must submit renewal application form with valid tax clearance certificate issued by the National Revenue Authority.
- vi. Approval of renewal of registration from MoPED shall not exceed 15 working days from the date of receipt of full renewal application.

6.4 Suspension/Termination of Registration

An NGO wishing to suspend/terminate its operations shall give a 90-day notice to the NGO Directorate who shall inform the Minister accordingly.

6.5 Publication of Registered NGOs

1. A Gazette shall be published containing details of registered NGOs with the NGO Directorate at MoPED at every registration period.
2. A supplementary Gazette shall be published for new registrations.

6.6 Service Level Agreement

- a) The SLA shall align with the Government's National Development Priorities and clearly define the terms and conditions of the partnership, without compromising the optimal freedoms, rights, and autonomy of NGOs in the provision of services to the people.
- b) A standard but simplified SLA format will be provided by a relevant sector ministry.
- c) There shall be one Service Level Agreement for each project with one line ministry. NGOs will reach out to MoPED to request guidance on which MDA to engage with in case of integrated projects.
- d) SLA processes shall not exceed 15 working days from the date of application.
- e) SLAs granted to NGOs by relevant sector ministries shall be shared with district and local councils by MoPED
- f) Bi- annual reports using the SLA reporting template shall be developed and electronically submitted to the line ministry with a copy to MoPED.

6.7 Registration with Local Councils

- a. In addition to registration with MOPED, NGOs shall also register with relevant local councils for recognition.
- b. MoPED in collaboration with local councils shall develop a harmonized requirement for registration at local level. MoPED shall facilitate transfer of documents required for local council registration with councils in order to avoid multiple submission of documents by NGOs for local council registration.
- c. Registration period with local councils shall be two years.
- d. New and renewal registration with local councils across the country shall be at a unified cost of NLe.2,000 for INGO and NLe.1,000 for NNGO.

- e. New registrations or renewals at council level shall be done only after registration or renewal with MoPED by an NGO.

7 PROJECT FORMULATION AND IMPLEMENTATION

The following will guide the NGOs in their project formulation and implementation:

- A. NGO activities are geared towards improving the economic and socio-cultural welfare of target groups within Sierra Leone. It is the intention of donors that a significant percentage of all assistance is directed towards supporting beneficiaries. Therefore, a minimum of 70% of all donor funds to an NGO should be directed to the target beneficiaries and the remaining 30% towards administrative costs including consultancies based on the agreed classification of direct and indirect costs by MoPED and NGOs (within donor agreement/compliance).
- B. Government supports the principle of beneficiary participation in the formulation of projects. This must be done with the full involvement of the line ministries, the relevant local councils, specific target groups in communities and confirmation of this must be demonstrated through submitted programmes.
- C. NGOs are free to engage in activities that are lawful and shall consult with the relevant line Ministries and local councils in the formulation of projects to align activities for effective coordination.
- D. No bank or financial institution shall provide services to an NGO that does not have a valid registration certificate. Accounts opened by the NGOs should be regularly monitored by banks to ensure certificate of registration are valid. The banks through MoPED shall issue a 90-day notice to NGOs with expired, suspended or revoked certificates before their bank accounts are closed-down.

8 PROJECT FUNDING AND ASSETS

- I. All NGOs shall be required to submit to MoPED budgets of all active projects showing funds committed by donors for project implementation.
- II. Funds transferred from offshore donors must be remitted to a registered local bank account (domestic banks) of the beneficiary NGO.
- III. Vehicles and motorbikes owned by NGOs should be clearly marked with the name and logo of the NGO.
- IV. NGOs should manage programme assets in line with their agreements with donors and programmes funded by partner governments or organizations. At the end of the programme, NGOs will inform the NGO Directorate, the relevant sector ministry, local councils, and community beneficiaries on how the remaining assets will be used.
- V. Transfer of assets should be in line with the donor requirement. Where there is donor approval, disposal of assets should be through local implementing partners for INGOs. And for NNGOs such transfer of assets should be done in line with the National Policy on Asset Disposal.

9 MONITORING AND EVALUATION

The Directorate of NGO Affairs of MoPED and relevant Sector Ministry/Ministries, local council(s) and any CSO shall:

- I. Jointly undertake quarterly monitoring and evaluation of all NGO programmes in Sierra Leone;
- II. co-operate with sectoral ministries, local councils, and other relevant institutions in carrying out its monitoring and evaluating activities;
- III. ensure that regular and effective meetings on NGO operations at Sectoral/ministerial level take place;
- IV. ensure full participation of the beneficiary community and good communication with sectoral ministry in all NGO programme formulation and implementation.
- V. ensure that NGOs submit annual reports for projects/programmes implemented.
- VI. The NGO Directorate reserves the right to request an update at any time during the life of any project being implemented by an NGO.
- VII. Field visits to the premises of an NGO being monitored or the site of the activity implementation being monitored shall be done after at least one week's notice to the relevant NGO prior to the visitation.
- VIII. MoPED reserves the right to conduct on-the-spot checks as and when it deems necessary.
- IX. Every Sector ministry shall provide MoPED with progress reports for NGO programmes falling under that Ministry, and on completion of the programme, endorse the completion report after seeking the views of the beneficiaries for onward submission to MoPED.

10 INSTITUTIONAL SUPPORT WITHIN THIS POLICY

1. International NGOs and other institutions undertaking direct implementation of activities with Sector ministries are encouraged to prioritise the development, strengthening capacity, and the structures of collaborating MDAs and district councils, to enhance ownership and enable them provide increased oversight.
2. GoSL may provide relevant financial and institutional support to NGOs, in the form of duty waivers, tax allowances and other facilities, to enable the NGOs develop, reinforce and sustain their organisational capacity for more effective delivery of services.
3. MoPED will encourage the use of registered locally-based NGOs in programme implementation. Where applicable, INGOs should partner with and utilise the services of NNGOs and CBOs based in the localities for the implementation of programmes, to help build the capacity of the NNGOs and CBOs as the case may be and promote their sustainability.

11 WAIVER OF TAXES ON IMPORTED GOODS*

11.1 Duty Waiver

1. The GoSL has mandated the MoF to approve all duty waivers for registered NGOs operating in Sierra Leone. MoPED shall scrutinise and facilitate NGO applications for duty waivers after endorsement from the line ministry and make recommendations for approval to the Minister of Finance.
2. In this regard, duty waiver applications (including permit clearance) from NGOs will only be granted after approval by the Minister of Finance.
3. MoPED and MoF shall endeavour to process duty waiver applications and grant/approval in a timely manner.
4. The 1% destination inspection fee paid by NGOs should be waived on the import of items deemed for their operations.
5. The facility of duty waiver is available to NGOs that have fulfilled registration requirements prescribed by MoPED and have been certified and gazette accordingly.
6. All requests for duty waivers should conform to the contents of the project implementation and the pre-shipment document forwarded to the NGO Directorate.
7. The facility of one-off imports for humanitarian/relief activities is available only where the following conditions are met:
 - a. A distribution plan which will accompany an application, specifying receiving organizations and institutions and their locations shall be submitted to MoPED;
 - b. The distribution of these items will be supervised by the NGO Directorate and the relevant local council;
 - c. The distribution of these items will last between 3 and 6 months.
8. Every NGO shall, if possible, provide a list of support items it intends to import during the registration period to MoPED at the time of renewal of registration or based on project needs.
9. All items for duty waiver concessions must bear relevance to the approved project of the applying NGO.
 - i. Goods imported for monetisation according to donor instructions so that the proceeds should be utilised for programme implementation will not be eligible for duty waiver;

- II. All imported items which are locally produced and are of comparable quality and cost shall not be granted duty waiver except when approved by MoF as required by the Donor or under an emergency;
- III. Personal effects of INGO expatriate personnel will be granted duty free waiver only under the normal customs rules pertaining to first time entrants and shall apply only for an initial period of six months. Luxury items and excessive quantities of non-luxury items as determined by the Commissioner-General of NRA and MoF shall not be exempt from duty; and
- IV. Goods donated for humanitarian relief activities that both MoPED and the NGO agree to monetise for any reason, shall not be eligible for duty exemption. When monetised, the proceeds must be used for programme implementation.

*National Laws on duty waivers supersede all provisions on this issue in the Policy.

11.2 IMPORTATION OF VEHICLES AND OTHER CARRIERS

- A. For all new registrations 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.
- B. In the case of disposal of vehicles, the Commissioner General of NRA and the Executive Director of the Road Transport Safety Authority shall be informed through MoPED to ensure that the new owner pays the relevant duty waived at the time of disposal.
- C. Imported haulage carriers will not be exempted from duty because there are enough carriers available locally through hire or charter. The use of this facility will help develop local capacity. However, MoPED reserves the right to grant concessions on such items as may be required.
- D. Fuel purchase by NGOs will not be eligible for duty free facility under any circumstances.
- E. The NGO Directorate (MoPED) and RTPD (MoF) will develop a mechanism to authenticate beneficiaries for duty-free concession for programmes and project related activities.
- F. MoPED will not accommodate any request to clear NGO imports on permit except for the following:

- i. Perishable goods that show signs of deterioration or are approaching expiration, based on recommendation of the Sierra Leone Standards Bureau; and
 - ii. Emergency supplies that receive status confirmation of the Sector Ministry.
- G. Any disposal of items that originally enjoyed duty waiver facility shall be communicated to the Commissioner General of the National Revenue Authority under the normal guidelines governing this transaction.
- H. Any attempt by an NGO to misinform Government on imports or where there is disparity between shipping documents and goods received, the Commissioner-General of NRA shall cancel any waiver facility already approved and other sanctions to be determined by MoPED and MoF.

11.3 TAXATION AND OTHER FINANCIAL OBLIGATIONS

- a. All NGOs are expected to fully comply with the Taxation, Labour, and Immigration Laws of Sierra Leone, Agreements and Protocols signed by or with the Government of Sierra Leone.
- b. Where an NGO is involved in income generating activities, such NGO shall obtain prior approval from MoPED and declaration of details of operations to the income tax department for a certificate of exemption after necessary consideration.
- c. Failure to secure such certificate will adversely affect the re-registration possibilities of the NGO.

12 STAFFING/HUMAN RESOURCE CAPACITY BUILDING

- 1) The Government of Sierra Leone, through the Ministry of Labour and the Local Content Agency is obliged to address the following:
 - I. Promotion and development of the human resource capacity of Sierra Leone (in conformity with the Local Content Agency Act 2016 and Gender and Women's Empowerment Act, 2023);
 - II. Protecting avenues of employment for Sierra Leoneans; and ensuring continuity of programmes/activities of NGOs even under emergencies and periods of insecurity.
 - III. MoPED to support DPOs and M&Es with logistics and basic training
 - IV. Harmonisation of salaries for persons in the same grade based on existing laws.
- 2) All NGOs are required to promote the development of human resources in Sierra Leone by providing employment at all levels and appropriate technical training for Sierra Leonean nationals particularly women.
- 3) INGOs are required, in accordance with the Sierra Leone labour laws, and the Local Content Agency Act 2016, to exhaust first the possibility of employing suitably qualified Sierra Leoneans, before recruiting non-Sierra Leoneans to any position.
- 4) An INGO must have an adequate number of national staff including quotas for women 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.
- 5) Only Sierra Leoneans should be employed in middle and junior staff positions by INGOs (with the exception of technical support staff where the capacity is not available in the country).
- 6) NGOs should limit the use of International Consultants only to disciplines for which local expertise is not available.
- 7) The requirements of donors will be considered if they conflict with provision 11.1.6 as long as such requirements are promptly and properly communicated to Sector Ministry, MoPED and the Ministry of Labour and Social Security.

- 8) Proof of current work permit for expatriate personnel shall accompany all registration applications and renewal requests.
- 9) Any expatriate whose contract has expired with one NGO shall not be employed by another NGO under the same work permit. The NGO disengaging the services of an expatriate shall promptly inform the Immigration authority, MoPED and the Ministry of Labour. Also, the new recruiter (NGO) shall be responsible to immediately inform the Immigration authority, MoPED and the Ministry of Labour of the employment of the expatriate.
- 10) To ensure that only non-available skills are outsourced, a list of trades/skills that are abundantly available locally will be compiled by Local Content Agency and/or the Ministry of Labour and Social Security and shared with all NGOs through MoPED.

13 INFORMATION COLLECTION/EXCHANGE

- a. It is incumbent on all sector ministries to provide full information on the status, structure, organisation, and activities of NGOs operating in their sectors as requested by MoPED and to show the form and structure in which they intend to promote transparency and accountability.
- b. MoPED shall collaborate with sector ministries in the development and maintenance of a reliable database on NGO activities in their sectors through self-reporting using the partnership mapping tool.
- c. GoSL, local councils and NGOs shall share/exchange relevant information collected to enhance effective planning and interventions at the local level. GOSL may make available any information requested, including that from national development plans and other reports, which may enable NGOs to align their interventions to national priorities.
- d. Where necessary, MoPED shall organise meetings with stakeholders, individually or collectively to access information or exchange views and seek suggestions for improvement of NGO operations.
- e. All NGOs shall adopt the prescribed NGO presentation and reporting format obtained from the NGO Directorate. Any different presentation format will only be accepted if all the information required by the prescribed NGO format is incorporated and/or captured.

14 GRIEVANCE REDRESS COMMITTEE

1. Parties aggrieved by the implementation of the provisions of this Policy shall channel their grievances through the Grievance Redress Committee. This Committee will comprise the following:
 - a. MoPED- (Development Secretary & NGO Director)
 - b. SLANGO board Chair and Coordinator
 - c. The Chairman of the local councils' association (LoCASL)
 - d. A female representative from the Ministry of Gender.
 - e. A representative from the line Ministry supervising the sector affected
 - f. A representative from the Inter-Religious Council
 - g. A representative from the National Commission for Persons with Disability
2. Any complaint for consideration by this committee shall be forwarded to the Development Secretary of MoPED.
3. The quorum for meetings of this committee shall be two thirds of its membership. The committee shall meet as and when necessary.
4. The committee shall conclude a complaint made to it not later than 30 days from the date of receipt of the said complaint.
5. The Committee shall:
 - a. Receive, investigate, and process all complaints sent to the committee.
 - b. Arbitrate disputes/grievances between NGOs, community stakeholders, donors and beneficiaries.
 - c. Advise MoPED on implementation of recommendations to be taken for violations of any provisions of this policy or any measures for appropriate action.

14.1 INDEPENDENT APPEAL PANEL

- A. An Independent Appeal Panel will comprise the following:
 - i. The Ombudsman who shall be the chair of the panel
 - ii. The Minister in charge of the relevant sector to which the complaint relates or their representative
 - iii. The Minister of Local Government and Community Affairs or representative

- iv. A Representative from the Human Rights Commission Sierra Leone
 - v. A representative from the Women's Forum group
- B. Any NGO aggrieved with the decision of MoPED based on the recommendations of the Grievance Committee shall appeal the said decision of MoPED to the Appeal Panel through the Ombudsman within 15 working days of the decision of MoPED.
- C. The Appeal shall be in the form of a letter stating the grounds of the dissatisfaction, addressed to the Chairman of the Appeal Panel and the Development Secretary copied.
- D. The Appeals Panel will:
 - a. Receive, verify, and deliberate on decisions reached at by MoPED based on the recommendations or advice by the Grievance Redress Committee; and
 - b. Make recommendations to the Minister of Planning and Economic Development for the appropriate decision.
- E. All appeals submitted to the Committee shall be acted upon within fifteen (15) working days of appeal submission.

15 ENFORCEMENT/COMPLIANCE/SANCTIONS OF NGOS

- I. MoPED, sector ministries and the local councils will be responsible for enforcing the Policy Guidelines herein contained.
- II. The NGO Directorate, Local councils and Sector Ministries, Departments and Agencies (MDAs) shall undertake separate or joint monitoring and coordination of NGO activities and report to the Minister of Planning and Economic Development.
- III. NGOs shall endeavour to comply with the provisions of these policies and guidelines and shall be liable to sanctions for failing to do so.
- IV. One or more of the following sanctions will be taken against NGOs for violating any of the mandatory provisions of this Policy as recommended by the NGO Directorate or the Grievance Redress Committee to the Minister of Planning and Economic Development:
 - a. Directing banking or financial institutions to withhold provision of their banking services to NGOs without a valid registration certificate from MoPED.
 - b. Temporary halting operations of NGOs that have not complied with the Policy Regulations on the recommendation of Sector Ministries and Councils to MoPED
 - c. Temporary revocation of certificate of registration or refusal of re-registration by the NGO Directorate if the activities of any NGO are considered to be in contravention of the guidelines or on the commission of a crime.
 - d. Suspension of the operations in the relevant district pending investigations after three warnings for absence without reasonable excuse at district coordinating meetings.
 - e. Refusal of renewal of registration or halting of operations for providing misleading or false information or declarations with intent to deceive.
 - f. Refusal of renewal of registration or halting of operations for persistently failing to abide by the provisions of this policy.
 - g. Cancellation or reduction of duty-free concessions.
 - h. Refusal of renewal of registration or revocation of certificate if an NGO demonstrates by its nature, composition, and operations over the years that it is not developing/promoting the capacity of Sierra Leoneans and/or seeking

the development interest of the community (ies) it is promoting in the execution of its operations.

- i. Permanent cancellation of certificate of registration
 - j. Any other sanctions as may be determined by the Minister of Planning and Economic Development on the advice of the Director of NGO Affairs.
- V. Suspension of certification of registration by the Minister will last for a period not exceeding six (6) months.
- VI. Any NGO against which a sanction has been levied shall be given 30 days to appeal the said sanction.
- VII. Any criminal or illegal act committed by an NGO, or its employee(s) shall be subject to investigation in accordance with the laws of Sierra Leone.

16 INSTITUTIONAL ARRANGEMENTS/LINKAGES

16.1 ROLES/FUNCTIONS OF THE NGO DIRECTORATE

Consistent with Government's vision of ensuring improved living conditions for all Sierra Leoneans, and in response to Cabinet directives, the Ministry of Planning and Economic Development (MoPED) with support from NGOs and other stakeholders is solely responsible to carry out the registration, monitoring and coordination of all NGOs operating in Sierra Leone. This will be done through its NGO Directorate with the following responsibilities:

- I. Compilation of the following documents for NGO Registration: -
 - a. Applications for registration (International and National)
 - b. Applications for renewal (International and National)
 - c. Annual status report of NGO Directorate
 - d. Monthly details of NGO interventions by Sector Ministries
 - e. Other issues relating to NGO operations
- II. Ensuring NGO projects are properly aligned with government priorities.
- III. Conducting site visits to NGO-applicant's premises and witness randomly selected activities of field operations without notice to the NGO.
- IV. Organizing monthly meetings of NGOs Desk officers in the various sectoral ministries to discuss relevant issues and disseminate findings/information and plans.
- V. Providing database on all NGOs activities including areas of operations, sectors, and target beneficiaries.
- VI. Ensuring that NGOs submit annual reports for projects/programmes implemented.
- VII. Monitoring, evaluating, and reporting all NGO programmes in Sierra Leone.
- VIII. Co-operating with sectoral Ministries, Local Councils, and other relevant institutions in promoting effective service delivery.
- IX. Analysing the contribution of NGOs to pursuing national development priorities.

16.2 ROLES/FUNCTIONS OF THE DISTRICT DEVELOPMENT COORDINATION COMMITTEE

1. There shall be a District Development Coordination Committee (DDCC) anchored at the Local Councils with the District Council Chairman serving as chair. In the case of a district with two councils, the DDCC shall be co-chaired by the Mayor. NGOs operation in the District are members of the Committee.

2. The DDCC National Secretariat situated at the Ministry of Planning and Economic Development shall be the technical arm that coordinates the operations of the DDCC nationwide. The District Development Coordination Committee shall:
 - a. Meet to discuss, report & follow up on all development interventions in the district;
 - b. Monitor & track progress on the implementation of the District Development Plan;
 - c. Identify issues that impede implementation of the District Development Plan;
 - d. Develop strategies to address impeding factors to District Plan implementation;
 - e. Facilitate development partner mapping and mirror progress made by sector working groups at district level;
 - f. Coordination of NGOs, Sectors, and partner interventions in the district;
 - g. Coordinate district level Planning & implementation.
 - h. Enhance general development communication.

16.3 ROLES/FUNCTIONS OF THE DISTRICT NGO LEADS

There shall be two District NGO (one INGO and NNGO apiece) leads elected by NGOs operating within the districts who will be responsible to:

1. Organise and coordinate meetings of NGOs at the district level.
2. Collect and compile reports on NGO activities in the district for onward submission to MoPED and DDCC
3. Represent NGOs in the District Development Coordination Committee meetings.
4. Strengthen relationships between NGOs, MDAs, and Local Councils.
5. Encourage that copies of the work plan of NGOs in the district are sent to the council.

16.4 COORDINATION AT LINE MINISTRIES, DEPARTMENTS AND AGENCIES (MDAS) LEVEL

- A. Coordination at this level is supported by the existing MDA institutional arrangements (bi-monthly and or regular meetings) for coordinating Sectoral development activities. The MDAs will specifically ensure the following:
 - i. Review and facilitate the signing of the Service Level Agreements

- ii. Facilitate the work of NGOs in the Sectors, supporting their partnership with national level
 - iii. oversight institutions/actors, as well as district level institutions and actors.
 - iv. Ensure NGOs activities are well aligned to Sector development priorities
 - v. Maintain an effective database on NGO operations in the Sector
 - vi. Constantly liaising with the NGO Directorate in MoPED on the operations of NGOs in the Sector. Each relevant MDA is encouraged to have a designated NGO Desk Officer or Focal Points to facilitate coordination at Sector level as well as collaboration with other actors in coordinating NGO activities
 - vii. Support the monitoring, evaluation and reporting on the activities and contributions of NGOs
 - viii. Ensure communication and maintain transparency and accountability in the partnership with NGOs
 - ix. Hold sector-specific coordination meetings
- B. The Desk Officers of sector/line ministries shall directly coordinate with and be supported by the NGO Directorate of MoPED for effective implementation of this policy.

This policy framework shall come into effect with the approval of Cabinet.

Dated March 2023

Ministry of Planning and Economic Development

NAO Building

Tower Hill, Freetown

Sierra Leone