

**Procurement Guidelines**

**for**

**Diplomatic/Consular Missions of the Republic of Kosovo**

Table of Contents

[1. Scope of the guideline 3](#_Toc307924331)

[2. General provisions 3](#_Toc307924332)

[3. Procedure for minimal value contracts 6](#_Toc307924333)

[4. Price quotation procedure 7](#_Toc307924334)

[5. Negotiated procedure without publication of a contract notice 10](#_Toc307924335)

[6. Financial control system 12](#_Toc307924336)

[7. Secondary legislation 16](#_Toc307924337)

*These guidelines should be used with the Law* ***no****.04/L-042 on Public Procurement of the Republic of Kosovo, amended and supplemented with the law No. 04/L-237, law No. 05/L-068 and law No. 05/L-092*

## Scope of the guideline

1.1 This Guideline is designed to assist the heads of the Diplomatic/Consular missions, or their authorized officials, in the management of the procurement activities of the Diplomatic/Consular missions.

1.2 According to Title X of the Public Procurement Law (PPL) the head of the Diplomatic/Consular mission, or his/her authorized official, is authorized to conclude the procurement activities, of the Diplomatic/Consular mission for:

***a. minimal value contracts; and***

***b****.* ***low value contracts***.

1.3 *Medium and large value contracts* for Diplomatic/Consular missions shall be concluded by the Ministry of Foreign Affairs (MFA) in compliance with the procedures defined in the PPL.

1.4 Notwithstanding section 1.3 of this Guideline, Diplomatic/Consular missions shall conclude ***medium or large value*** contracts whenever authorised by the Minister of the MFA.

1.5 **All** procurement activities concluded by the Diplomatic/Consular missions shall be signed by the head of the Diplomatic/Consular mission.

## General provisions

2.1 The Head of Diplomatic Mission/Consulate is ultimately accountable for the control and planning, budgeting and expenditure of all monies and disbursements, **regardless** of the delegation of duties.

2.2 For every procurement activity the Head of the Diplomatic Mission/Consulate shall:

1. ensure that there is an internal purchase requisition clearly stating the reason for the procurement;
2. ensure that the requirement is not split into parts for the purpose of lowering the estimated contract value below the relevant threshold value in order to avoid the application of the relevant procurement procedure.
3. assess the requisition and shall either approve or disapprove the request; and
4. determine if the procurement falls into the (a) minimal value, (b) low value, (c) or medium or large value procurement threshold.

2.3 All Diplomatic Missions/Consulates etc., enjoy diplomatic status and as such are not subject to any type of taxation, value added tax or local taxes. Therefore the elements of taxation shall be ignored in all Invoices.

2.4 All persons entrusted with procurement activities in the Diplomatic Mission/Consulates shall ensure that they will not use their authority or position, for personal gain and will abide by the Code of Ethics of the Public Procurement Regulatory Commission. Download available from: [**www.krpp.rks-gov.net**](http://www.krpp.rks-gov.net)**.**

2.5 Every effort should be made to create an equal and fair competition between all economic operators. All procurement decisions made should be made on the reasonable assessments of availability, suitability, quality, service, lowest cost, technical specifications, free from any personal considerations or benefit. The economic operators should be confident that the decision taken by the Diplomatic/Consular Missions are determined in a fair, open and transparent manner.

2.6 Where there may be any personal interest, directly or indirectly, either through business, family or friends or through other associations, which may influence, or might reasonably be seen by others to influence that person’s judgement and impartiality, the individual should *resign* from the procurement activity and seek another staff member to undertake the task.

2.7 It is an offence to solicit a bribe from any person, directly or indirectly, in what so ever form, or to demand, accept or agree to accept from another person, a gratuity or any type of offering.

2.8 The practise of using the resources / assets, equipment and services, or taking advantage of official contracts is discouraged. The use of consumables items for personal use must be paid for by the individual concerned.

2.9 Individuals shall at all times act in a manner which is consistent with their responsibilities to their position and the standing of the Republic of Kosovo and shall exercise particular care that there is no detrimental effect to their Diplomatic/Consular Mission, which may result from conflicts between their own interests and those of the Diplomatic /Consular Mission.

2.10 It is a serious breach of the trust to undermine the procurement process by directing purchases to certain favoured economic operators, or to tamper with the competitive tendering activity, whether it's done for kickbacks, friendship or any other reason.

2.11 Late payments of Invoices hurt the economic operator and they may well experience serious cash flow problems. Ensure all payments are promptly paid when goods/services have been supplied/provided.

2.12 For the purposes of these guidelines "*Supplies*" means all items, ready-made or assembled, which the supplier is required to provide to the Diplomatic/Consular Mission, including, and not limited to, specially manufactured goods, which are movable at the time of identification and offered for sale. Supplies items can also include the installation, the testing, and commissioning of the supplies items, or equipment. The term is freely interchangeable with the term *"Goods"*.

2.13 For the purposes of these guidelines "*Service*" means a valuable action, a deed, or effort, or service, that is performed by the economic operator for the Diplomatic/Consular Mission, to satisfy a need, or to complete a task, or one that fulfils the demand for the provision of the hire of trade, craft or labour services, in whatever form that may take. Services are intangible products that are not goods (tangible products). (*There is no transfer of ownership or possession when services are sold, they cannot be stored or transported, and are instantly perishable and only come into existence at the time they are bought and consumed*).

2.14 For the purposes of these guidelines "*Diplomatic/Consular mission staff*" means the person authorised by the head of the mission to conduct the procurement activity on his behalf.

2.15 The Head of Diplomatic/Consular Mission shall keep records of all assets, movable and immovable property of mission/consulate and at the end of each financial year shall send such information to the Ministry of Foreign Affairs.

**Examples of Supplies and Services**

|  |  |
| --- | --- |
| **Supplies** | **Services** |
|  | |
| **General Supplies**   * Office Stationary * Office Supplies / Consumables * Cleaning Materials / Consumables * Hospitality Food / Consumables * Catering Consumables * Hardware and Crockery * Furniture and Fittings * Janitorial Supplies and Tools * Maintenance Consumables | **Trade, Craft and Labour Services**   * Gardening * Pest/Vermin Control * Security Guards, Patrols * Waste Collection, Removals * Catering Services * Cleaning Services * Window Cleaning * Collection and Delivery * Courier / Diplomatic Courier Services * Electrical Services * Plumbing Services * Joinery Services * Decorating Services * Repair Services * Labouring Services (Hire of) |
| **Equipment**   * Office Equipment * Catering Equipment * Cleaning Equipment * Computer Equipment * Electrical Equipment * Heating/Cooling Equipment * Plumbing Systems | **Management Services**   * General Services * Advertising Services * Tourism Services |
| **Specialist Supplies**   * Hotel Reservations * Airline Tickets * Travel Requirements * Security Materials | **Consultancy Services**   * Accountancy Services * Legal Services * Advisory Services |

## Procedure for minimal value contracts

***General Principles***

3.1 The Diplomatic/Consular mission shall use the minimal value procedure for any public contract the estimated value of which **is less than 1,000 Euros.** This means that this procedure may be used for obtaining Supplies/Services only up to a total amount of less than 999 Euros.

3.2The Minimal Value Procedure shall be performed by the Diplomatic/Consular mission with no intention to discriminate against or favour any economic operator.

3.3 The Diplomatic/Consular mission is obliged to (i) ensure that the agreed price is not higher than the concerned market price, and (ii) carefully assess the quality of the concerned supplies or services.

3.4 In calculating the contract value for the use of the minimal value procedure, the Diplomatic/Consular mission shall take into account only a group of similar supplies/ services which are usually procured altogether.

***Conduct of Minimal Value Procedure***

3.5Minimal value procurements are conducted by obtaining Supplies/Services by either:

1. Petty Cash payment, or
2. Purchase Order

***Petty Cash payment***

3.6 Whenever **Petty Cash payment** is selected the Diplomatic/Consular mission Staff shall make a reasonable effort to obtain a selection of competitive prices and not just buy the first item they discover. An invoice/receipt shall be obtained for all items/articles paid.

***Purchase Order***

3.7 The **Purchase Order** version shall be selected whenever a small number of commonly items are required and the prices are known (example – office stationary items).

3.8 Initially the Diplomatic/Consular mission Staff shall invite the Suppliers/Service Providers to submit offers for a number of commonly used items. The offers shall have a validity period.

3.9 The Diplomatic/Consular mission staff shall request from the Suppliers/Service Providers, after the validity period of the offers, to resubmit their revised offers.

3.10 Whenever the need arises, within the validity period, the Diplomatic/Consular mission Staff shall issue Purchase Orders to the Supplier/Service Provider.

3.11 The Diplomatic/Consular mission Staff shall fill up the Purchase Order, by using the standard form approved by the PPRC ***“Purchase Order”***, with the quantity, item description and unit prices offered. The diplomatic/consular mission staff shall sign the same and shall send it to the Economic Operator’s address either by post/courier, hand carried, fax or by an email attachment.

3.12The Diplomatic/Consular Mission Staff shall examine the quantity and quality of Supplies delivered, or the Services provided, and verify that they were provided as per the specification, description or requirement as stated in the Purchase Order. Items that have to be installed or connected to the services (gas, water or electricity) shall be checked for completeness, installation and connection to ensure that the item is fully working before signing for acceptance.

3.13 After acceptance of the goods/services the Supplier/Service Provider shall issue an invoice and the payment shall be executed.

## Price quotation procedure

***General Principles***

4.1 The Diplomatic/Consular mission shall use the price quotation procedure for any public contract the estimated value of which **is equal to or greater than 1,000 Euros but less than 10,000 Euros.** A price quotation procedure shall be conducted by the Request for Quotation method of obtaining three quotations.

4.2 The standard form**, *Request for Quotation (RFQ)****,* approved by PPRC, shall be used for the conduct of this procedure. In cases when the RFQ form is not appropriate for the conduct of the procedure, the quotations received in other forms shall be acceptable.

4.3 The Diplomatic/Consular mission shall ensure that when using the Request for Quotations (RFQ) they fill in the information required in the RFQ.

***Request for Quotation and*** ***Technical Specifications/TOR***

4.4 In the RFQ the Diplomatic/Consular mission shall indicate that the quotation must contain a lump sum fixed price including any duties as well as any transportation, insurance, installation or other charges, fees or expenses of any description, that the Diplomatic/Consular mission will need to pay to obtain the concerned supplies or services.

4.5 The Diplomatic/Consular mission shall set forth in the RFQ all technical specifications/TOR which any quotation shall comply with. The Diplomatic/Consular mission shall clearly define the exact specification of:

1. what is required to be provided for Supplies/Goods – *technical specification*; or
2. when requiring a Service, to define exactly what is expected from the Service provider – *Terms of References (TOR).*

4.6 The Specification/TOR shall be clear, unambiguous and precise and must not be unnecessarily restrictive, thereby unduly limiting competition. They must be defined so as to leave no doubt of the nature of the goods or services required.

*As per the EU directive, the principle is spelled out as follows:*

***“Technical specifications shall afford equal access for tenderers and not have the effect of creating unjustified obstacles to the opening up of public procurement to competition***

4.7 A technical specification shall, to the extent possible, be stated by reference to a widely recognised **standard** but it may as well be formulated in terms of performance or functional requirements. The Diplomatic/Consular mission may use the standards for certain characteristics and performance or functional requirements for other characteristics.

4.8 Establishing a technical specification that refers to a specific make or source, or a particular process, or to trademarks, patents, types or a specific origin or production, is as a general rule **prohibited**. However, such reference may be used exceptionally, if such reference is accompanied by the words **“*or equivalent”.***

4.9 Where the Diplomatic/Consular mission has difficulty in establishing clear technical specifications or to define a service requirement, then the Diplomatic/Consular mission shall request assistance from the Procurement Department of the Ministry of Foreign Affairs in Kosovo.

4.10 The Diplomatic/Consular mission shall state in the RFQ the required quotation validity period specified as number of calendar days from the deadline for submission of quotations. The quotation validity period requirement shall be minimum 30 days after the deadline of submission.

***Conduct of price quotation procedure***

4.11 A RFQ is a standard method used for obtaining competitive quotations.

4.12 To obtain a range of competitive quotations, the Diplomatic/Consular mission Staff shall invite to quote a minimum of **3 (three)** Suppliers/Service Providers in that particular area of expertise. Each RFQ will be given a new sequential number. Over time, the Diplomatic/Consular mission shall build up a history and record of details of reliable and responsive Suppliers/Service Providers. However, the Diplomatic/Consular mission is expected not to use the same two or three Suppliers/Service providers for everything, but to make an effort to frequently seek out new and competitive Suppliers/Service Providers in the market place.

4.13 Request for Quotations shall be dispatched simultaneously to the selected participants. Minimum time limit for submission of the price quotations shall be **five (5) days** from the date of dispatch of RFQ.

4.14 Economic operators who were not invited to quote may request an invitation from the Diplomatic/Consular mission, and the latter shall send an invitation to such economic operator. Such request shall not influence the date set for submission of quotations. A price quotation submitted by such economic operator shall be given equal treatment.

4.15 Economic operators who have not been invited by the Diplomatic/Consular mission to quote, but who have obtained a copy of an invitation or information about the procedure from someone else, have the right to submit a price quotation. A price quotation submitted by such economic operator shall be given equal treatment.

4.16 An Economic Operator, *in writing,* may request additional or clarifying information on the RFQ. Such a written request may be sent by electronic means. The Diplomatic/Consular mission shall immediately review such a request and determine whether additional information is needed or not.

* ***If not****, the* Diplomatic/Consular mission *shall immediately inform, in writing, the concerned EO about the denial.*
* ***If yes****, the* Diplomatic/Consular mission *shall immediately provide additional information, in writing, to all EOs who received the RFQ, but must not reveal the source of the enquiry.*

4.17 Quotations may be submitted in either a sealed envelope or digitally via-email or fax.

4.18 Immediately at the receipt of the quotations, the Diplomatic/Consular mission staff shall mark the quotation with a serial number as well as the date and time of the receipt.

4.19 Information on the number, date, time and identity of receiving officer, and if applicable the name of the bringer of the envelope shall, for the timely received quotation, be entered into the, standard form approved by the PPRC*,* ***“Quotation submission record”.***

4.20 In the event that quotations are submitted after expiry of the time limit for submission, receipt of such quotations shall be denied. A **“*Belatedly quotation submission record*”** shall be established analogous to the **“*Quotation submission record”.***

4.21 Timely received quotations shall be opened by the Diplomatic/Consular mission staff immediately after the expiration of the deadline for submission of the quotations. There shall be no public opening meeting but the opening shall be arranged in such a way that the integrity and fairness of the opening procedure is ensured meaning that the minutes of the internal opening session shall be prepared by using the standard form approved by the PPRC*,* ***“Quotation opening minutes”.***

4.22 The Diplomatic/Consular mission staff shall evaluate the quotations by using the standard form approved by the PPRC for the Diplomatic/Consular mission ***“Evaluation Form”.*** For Supplies the Diplomatic/Consular mission staff shall record the offers as unit costs and total costs and generally for Services only record the total cost. The offers shall be ranked from the lowest to the highest. If for some reason the lowest offer is not selected then the evaluator must record in writing the reasons why the lowest price was not acceptable.

4.23 If less than 3 responsive price quotations are received the Diplomatic/Consular mission may not proceed with the quotations received. The mission shall cancel the procedure and if the mission still wants to proceed with the procurement activity, a new procedure shall be initiated.

4.24 After selection of the winner the Diplomatic/Consular mission shall fill out the Purchase order, by using the standard form approved by the PPRC ***“Purchase Order”***, with the quantity, unit price and item description taken from the winning RFQ, shall sign the same and shall sent it to the Economic Operator’s address by either post/courier, hand carried, fax or by an email attachment.

4.25 The Diplomatic/Consular mission Staff shall examine the quantity and quality of Supplies delivered, or the Service provided, and verify that they were provided as per the specification, description or requirement as stated in the Purchase Order. Items that have to be installed or connected to the services (gas, water or electricity) shall be checked for completeness, installation and connection to ensure that the item is fully working before signing for acceptance. Where appropriate, the Installation Engineer will provide a Commissioning Certificate and Warranty.

4.26 After acceptance of the goods/services the Supplier/Service Provider shall issue an invoice and the payment shall be executed.

## Negotiated procedure without publication of a contract notice

5.1 As mentioned under section 1.4 of these guidelines the Diplomatic/Consular missions may conclude ***medium or large value*** contracts whenever authorised by the Minister of the MFA.

5.2 These contracts **are restricted** to the following procurement activities:

a. the purchase of mission vehicles;

b. the health insurance of mission’s staff;

c. the renovations and adoptions of the mission premises; and

d. the security of the mission premises.

5.3 Whenever authorized the Diplomatic/Consular mission *may use* ***the negotiated procedure without publication of the contract notice*** for the conclusion of the procurement activities specified under section 5.2 of these guidelines.

5.4 The negotiated procedure without publication of a contract notice is a procedure that involves the Diplomatic/Consular mission negotiating, *without advertising,* the terms of the contract directly with one or more economic operators.

5.5 Whenever the Diplomatic/Consular mission is authorized to conduct the procurement activity the Diplomatic/Consular mission shall:

(i) play an active role in determining the terms of the contract, with special reference to prices, delivery deadlines, quantities, technical characteristics and guarantees;

(ii) ensure that the contracted price is not higher than the concerned market price; and

(iii) assess carefully the quality of the concerned product or service.

***Phases of the procedure for the health insurance, the renovations and adoption of the premises and for the security of the premises***

5.6 ***Initially*** the Diplomatic/Consular mission shall seek ***written authorisation*** from the Minister of the MFA.

5.7 After the approval of the request the Diplomatic/Consular mission shall invite the participants to participate and shall start the negotiations.

***Invitation of participants***

5.8 Participants to a negotiated procedure without publication of contract notice shall be selected among eligible economic operators and shall be invited to participate by the Diplomatic/Consular mission with no intention to discriminate against or to favour any economic operator.

5.9 The Diplomatic/Consular mission shall develop the Terms and References, and shall formally communicate, *in writing*, the requirements to the selected economic operator.

5.10 The selected economic operators shall be given a reasonable time to formally respond to the requirements.

***Conduct of negotiations***

5.11 After the receipt of the responses from the selected economic operators the Diplomatic/Consular mission shall start the negotiation.

5.12 During the negotiations, the Diplomatic/Consular mission shall ensure equality of treatment of all participants in the negotiations. In particular, the Diplomatic/Consular mission shall not provide information to the participants on terms and conditions of the contract in a discriminatory manner, which may give some participants an advantage over others.

5.13 Negotiations may concern the technical, economic, legal and other aspects of the contract, including the price or prices.

5.14 Negotiations shall be held with each selected participant separately. All selected participants shall be subject to the same requirements and shall be provided with the same information on background, terms and conditions of the contract.

5.15 The Diplomatic/Consular mission shall fully document any stage of the negotiations, reporting in particular: the object of the negotiations and all written and oral communications held with participants.

5.16 Upon completion of the negotiations, the participants with whom negotiation has taken place shall be invited to **submit their final proposals.** The time limits fixed for receipt of amended and/or completed proposals shall be sufficiently to give the participants reasonable time for drawing up and submitting their final proposals.

5.17 The final proposals shall be evaluated and compared. The evaluation and comparison procedure shall result in ranking of the proposals and the economic operator having offered the best ranked proposal shall be awarded the contract. A detailed evaluation report shall be produced and shall be signed by all members of the committee who conducted the negotiations.

5.18 The head of the Diplomatic/Consular mission shall notify the MFA about the outcome of the procurement activity.

***Phases of the procedure for the purchase of mission vehicle***

5.19 ***Initially*** the Diplomatic/Consular mission shall seek ***written authorisation*** from the CAO of the MFA.

5.20 After the approval of the request the CAO of the MFA shall establish a commission to conduct an assessment of the most appropriate vehicle brand and decide on the type and specificities of the vehicle to be procured.

5.21 The CAO of the MFA shall communicate to the head of the diplomatic/consular mission the commission’s decision and shall authorise him/her to proceed with the negotiations.

5.22 The head of the diplomatic/consular mission shall establish a commission, personnel within the mission, to conduct the negotiations with the representatives’ of the vehicle brands.

5.23 The negotiations shall be conducted in accordance with section 5.12-5.17 of these guidelines.

5.24 The head of the Diplomatic/Consular mission shall notify the MFA about the outcome of the procurement activity.

## Financial control system

6.1 As per Article 122.3 of the PPL the “*Head of Diplomatic/Consular Mission shall be responsible for budgetary expenditure within the Diplomatic/Consular Mission”.*

6.2 In regard to the above mentioned responsibility, and in order to assist the Heads of Diplomatic/Consular Mission in recording all expenses occurred and amounts received and always have the correct financial balance, a practical and simple *Financial Report* has been established. The templates established under the Financial Report are optional meaning that the Diplomatic/Consular Missions may use them if they wish.

6.3 The Financial Report is for one year period, meaning that every year a new Financial Report has to be established by only changing the year number and commencing the transactions once again in the spreadsheet.

6.4 **The Financial Report package consists of the following:**

|  |
| --- |
| 1. **Bank Account of the Mission** |
| 1. **Cash Flow** 2. **Petty Cash payments, or** 3. **Payments through the Bank Account (Cheque, Debit Card, Bank Transfer etc)** |
| 1. **Mission Expenses** |

**Bank Account**

**1**

**Bank Payments**

**2b**

**Cash payments**

**2a**

6.5Each individual Invoice and its related payment have to be registered in both the Cash Flow (either no. 2a or no. 2b) ***and*** in the Mission Expenses (no. 3) spreadsheet.

6.6 The activities under this system relate to one main bank account number only. All Receipts of money into the bank account and withdrawals of Petty Cash, or payments by Cheque/Debit Card have to be registered in the Bank Account (no. 1) spreadsheet.

***BANK ACCOUNT***

6.7 This is a spreadsheet where all the bank receipts and issues are registered. The calculation is carried automatically and this way there will always be a correct monthly balance.

1. Spreadsheet **A’ - Bank Details** (Contact details of Bank)
2. Spreadsheet **B’ – Receipts** (of monies into Bank Account)
3. Spreadsheet **C’- Issues (Payments** over 12 months Jan C’ to Dec C’). Register the date and amount of either:
4. Petty cash withdrawn from bank
5. Payment by Debit Card
6. Payment by Cheque
7. Bank Transfer
8. Reconciliation of the Bank Account (rarely used)

6.8 On a very rare occasion there may be an error between the account records and the Bank Statement issued by the Bank. In nearly all cases it will be because of a simple typographical error. Correcting such an error can be extremely time-consuming due to having to change a large number of entries in the various account records. The Bank Account may be simply corrected by adding, or subtracting, the difference in the Bank Reconciliation Column. The difference may be entered either as a positive (+) or negative (-) entry. Where the error is found causing the problem, in the particular account record, then the positive (+) or negative (-) entry is also made (with a small note) to adjust the total.

***CASH FLOW***

6.9 Comprises of two records: 2a) Petty Cash Payments and 2b) Bank Payments

**2a) Petty Cash payments**

This is a spreadsheet where all receipts of petty cash and the invoice payments in cash are recorded. You will always have the balance of the cash in hand (on a monthly, quarterly, semi and yearly basis).

1. **Petty Cash (withdrawn from the bank) –** insert the date of the receipt and the amount received in the particular month column.
2. **Cash payments (actual)** – register all invoices,in *sequential* order, starting from no.0001 and specify the Supplier’s name whereas the amount of the invoice paid shall be registered in the particular month (column) the payment was executed.

**2b) Payments through the Bank**

This is a spreadsheet where all payments by debit card/cheque/bank transfer/ are recorded. You will always have the balance of the payments paid by bank transfer (on a monthly, quarterly, semi and yearly basis).

1. **Payment by Debit Card/Cheque/Bank Transfer** – register all invoices,in *sequential* order,by continuing from the last number used in cash payments, and specify the Supplier’s name whereas the amount of the invoice paid shall be registered in the particular month (column) the payment was executed.

***Note: All numbering of invoices start from 0001 and continue in a sequential numbering regardless if it is recorded in the cash payments or bank payments.***

Example:

|  |  |
| --- | --- |
| Cash payments | Bank Payments |
| Invoice #0001 | Invoice #0003 |
| Invoice #0002 | Invoice #0004 |
| Invoice #0005 | Invoice #0006 |
| Invoice #0008 | Invoice #0007 |
| Invoice #0009 | Etc. |

***MISSION/CONSULAR EXPENSES***

6.10 This is a spreadsheet where all Mission/Consulate expensesare registered**.** There are 21 categories, but there is a capability of adding, or reducing, the number of categories, if it is so required (which may be specific to each Mission/Consulate).

|  |  |
| --- | --- |
| **No.** | **Expense Category** |
| 1 | Furniture & Fittings |
| 2 | Computer Equipment & IT Related |
| 3 | Catering/Hardware/Crockery Items |
| 4 | Office Stationery & Related Consumables |
| 5 | Cleaning Materials/Disposables/Consumables |
| 6 | Administrative Expenses |
| 7 | Telecom/Phone/Postal/Courier |
| 8 | Equipment Maintenance/Equipment Rental |
| 9 | Utilities/Water/Electricity/Others |
| 10 | Transportation/Taxis/Parking (Local) |
| 11 | Tickets(Air)/Visas/Hotels/Accommodation |
| 12 | Office Rental/Building Rental |
| 13 | Hospitality Expenses/Food & Beverages |
| 14 | All Equipment/Vehicles (New Purchases ) |
| 15 | Services/Security/Cleaning/Maintenance |
| 16 | Miscellaneous Expenses (other) |
| 17 | Training Courses/Seminars |
| 18 | Bank Expenses / Interest Rates |
| 19 | Taxes – Dues/Fees |
| 20 | Advertising/Publicity/Newspapers/Exhibitions |
| 21 | Capital Expenditure |

6.11 Each invoice has to be registered under the specific expense category, in the month that they occur.

1. First select the expense category of the Invoice.
2. Based on the selected category you will be able to identify the number of the related spreadsheet.
3. Move to the same number of the spreadsheet identified and register the invoice.
4. Under **B Column** insert the invoice number (which is the **same number** as registered in the Cash Flow spreadsheet)
5. Under **D Column** insert a brief description
6. Under **E Column** insert Suppliers name
7. Under **F Column** insert the date of the Invoice
8. Register the Invoice amount in the month the payment was executed.

By doing so the first spreadsheet (front sheet) will automatically register all expenses/payments and it will record the total amount of expenses (categorised into specific categories) on a monthly basis. Note: *That the total amount of expenses shall correspond to the total amount of payments in both Cash Flows (Petty cash payments and Bank payments).*

## Secondary legislation

7.1 PPRC has produced the following secondary legislation for the Diplomatic/Consular missions:

1. Procurement Guidelines;
2. Request for Quotation;
3. Quotation Submission Record;
4. Quotation Opening Minutes;
5. Evaluation Report
6. [Purchase Order; and](http://www.ks-gov.net/krpp/PageFiles/File/OldStandardForms/English/Part%20B%20Rules%20on%20Procurement%20Procedures/B29%20Purchase%20Order%20-%20for%20Diplomatic%20and%20Consular%20Mision%20of%20RK.doc)
7. Financial Report – Optional
8. Bank Account;
9. Bank Payments;
10. Cash Payments; and
11. Mission Expenses