Ministry of Health & Social Welfare
Government of Liberia

Administrative Guidelines for
Contracts with the MOHSW

July 2010
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# List of Acronyms and Abbreviations

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<tr>
<td>BPHS</td>
<td>Basic Package of Health Services</td>
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<tr>
<td>BVA</td>
<td>Budgeted Versus Actual</td>
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<tr>
<td>CHT</td>
<td>County Health Team</td>
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<tr>
<td>CMO</td>
<td>Chief Medical Officer</td>
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<td>EACU</td>
<td>External Aid Coordination Unit</td>
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<tr>
<td>FBO</td>
<td>Faith Based Organization</td>
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<tr>
<td>GFATM</td>
<td>Global Fund for HIV, TB, and Malaria</td>
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<td>GOL</td>
<td>Government of Liberia</td>
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<td>HMIS</td>
<td>Health Management Information System</td>
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<td>IAS</td>
<td>International Accounting Standards</td>
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<tr>
<td>M&amp;E</td>
<td>Monitoring and Evaluation</td>
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<tr>
<td>MOF</td>
<td>Ministry of Finance</td>
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<td>MOHSW</td>
<td>Ministry of Health and Social Welfare</td>
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<td>MOPEA</td>
<td>Ministry of Planning and Economic Affairs</td>
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<tr>
<td>NGO</td>
<td>Non Governmental Organization</td>
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<td>NHP</td>
<td>National Health Plan</td>
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<td>OFM</td>
<td>Office of Financial Management</td>
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<td>PCT</td>
<td>Program Coordination Team</td>
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<td>PF</td>
<td>Pool Fund</td>
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<td>PPCC</td>
<td>Public Procurement and Concessions Commission</td>
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1. Introduction

1.1 MOHSW Policy Orientation on Contracting

The National Health Policy and Plan, formulated and approved in 2007, serves as the backdrop to the Ministry of Health and Social Welfare’s National Health Policy on Contracting for Health Service Delivery. The county level is responsible for health service delivery, while the central level focuses on policies, resource mobilization and allocation, standards setting and regulation.

The rationale for contracting includes:

• To increase and sustain equitable access to the Basic Package of Health Services;
• To improve the quality and efficiency of management and service provision;
• To leverage partner capacity to prepare the County Healthy Teams (CHT) to resume management of health facilities and the work force.

The Ministry shall strike a balance between directly supporting health facilities and health workers and providing indirect financial support through partners in the form of contracts.

1.2 Legal Framework

1.3.1 Under the Amended Chapter 30 of the Executive Law of 1972, the Ministry may engage in partnerships with public, non-profit or government entities through grants or contracts.

1.3.2 The Executive Law provides for priority to be given to applications from community-based organizations that are representative of the population to be served. Where community organizations lack experience, partnership with international organizations will be encouraged.

1.3.3 In establishing these administrative guidelines for contract management, all established laws of the Republic of Liberia shall continue to prevail.

1.3.4 All contract recipients must maintain valid accreditation with the Ministry of Planning and Economic Affairs (MOPEA), as outlined in the National Policy on Non-Governmental Organizations for the Republic of Liberia.

1.3.5 This manual should be read in conjunction with the signed contracts and Memorandums of Understanding (MOU) between the Ministry of Health and Social Welfare and the recipient organization. Where any discrepancy exists, the signed contract shall prevail. Any amendment(s) to the contract shall follow the amendment procedures set forth in the contract.

1.3 Objectives of the Guidelines

The objectives of these contract guidelines are threefold:

i. To effectively incorporate partner capacities in order to achieve Liberia’s development objectives;

ii. To provide consistent administrative and procedural guidance to organizations receiving funding from the Ministry of health and Social Welfare;

iii. To promote transparency and accountability in the use of public funds.
2. Organization

2.1 The Ministry of Health and Social Welfare

The Ministry of Health and Social Welfare (MOHSW) has four departments: Administration; Health Services; Planning and Vital Statistics; and Social Welfare. The organization of the MOHSW is depicted by the organogram below.

Structure of the MOHSW

Organizations that have entered into contracts with the Ministry should liaise with the relevant technical units and programs within the Department of Health Services.

Additionally, the following units play an integral role in the administration of contracts between the Ministry of Health and Social Welfare and contract recipient organizations.

2.2 The External Aid Coordination Unit (EACU)

The following are key functions of the EACU:

i. The EACU is mandated certify NGO and FBO partners for accreditation with the Ministry of Planning and Economic Affairs;

ii. The unit is also mandated to maintain the definitive database of external aid to the health sector and a central register of grant agreements entered into with development partners;

iii. This unit is the secretariat for the Health Sector Coordinating Committee, the highest coordinating body in the health sector;

iv. All reports (narrative and financial) for contracts with the MOHSW should be submitted to the EACU (see section 6 on reporting). The EACU will disseminate the submitted reports.
reports to appropriate Ministry Departments and Units, including the GFATM Program Management Unit and the Pool Fund Secretariat as required;

v. All correspondence regarding contracts with the MOHSW should copy the EACU.

2.3 **The Office of Financial Management (OFM)**

The following are key functions of the OFM:

i. Managing the Ministry’s financial planning, forecasting, budgeting process for Government, project and pooled funding;

ii. Managing the payment policies, processes, and procedures for all Ministry expenditure;

iii. Oversee all financial controls over the use of Ministry financial and financial equivalent resources;

iv. Producing and analyzing all regular and adhoc reports and statements on the Ministry’s financial position for Government, project, and pooled funds;

v. Organizing, managing, and maintaining all records related to Ministry use of funds;

vi. Managing all audit related queries and responses for Government, project, and pooled fund auditors.

Financial reports submitted by the recipient to the EACU will be provided to the OFM along with any invoice for additional funds (see section 6 on financial reporting).

2.4 **The Monitoring and Evaluation (M&E) Unit**

The Monitoring & Evaluation (M&E) Unit of the Ministry of Health & Social Welfare (MOHSW) is responsible for monitoring and evaluation of the National Health Plan (NHP), which is currently being implemented through the County Health Teams (CHTs) in collaboration with various local and international partners. Key responsibilities of the M&E Unit include:

i. Ensuring one M&E system through planning and coordination of M&E activities of the various MOH&SW programs and counties;

ii. M&E capacity development at central and county levels;

iii. Ensuring that reliable data and information products are available for use by MOH&SW (central & county), donors, and all partners for planning and decision making;

iv. Provision of updates to all stakeholders on level of progress made towards achieving NHP, Poverty Reduction Strategy (PRS), Millennium Development Goals (MDG) targets, and other health priorities;

v. Demonstration of results of implementation of the NHP to ensure accountability.

A copy of the narrative report and any supplemental documentation submitted by the recipient to the EACU will be provided to the M&E Unit for review and follow-up.
3. Financial Management

3.1 Accounting Policies

3.1.1 Contract recipients should maintain and periodically review written policies and procedures governing their financial management and accounting practices.

3.1.2 Recipients should observe accounting practices that are consistent with International Accounting Standards (IAS) and generally accepted accounting principles.

3.1.3 Accounting policies used shall be consistently applied from year to year.

3.2 Budgeting

3.2.1 The project budget will provide the basis of determining the disbursement (advance) requirements of each component of the project for a given period.

3.2.2 Up to 10% detailed line item variance is allowable within the amounts established by budget sub-totals.

3.2.3 Detailed line item variances that exceed 10% or results in variances to budget sub-totals must be prior-approved by the MOHSW and shall not exceed the total budget.

3.2.4.1 Requests for prior-approval should be submitted in writing to the MOHSW's contract signatory, with copy to the Director of the External Aid Coordination Unit.

3.2.4.2 Requests for prior-approval should include the existing approved budget, including the sub-headings and detailed headings, actual expenditure, the proposed variance, and the proposed, revised budget.

3.2.4.3 If the MOHSW prior-approves the request, it will issue the recipient organization a written notice of prior-approval.

3.2.4.4 Prior-approval will be provided on a case-by-case basis, whereas actual modifications to contract budgets will generally be done on an annual basis and incorporate any prior-approval notices issued during the course of the year.

3.3 Banking Arrangements

3.3.1 All funds received under an MOHSW contract must be deposited into a designated account.

3.3.2 At least two (2) bank account signatories should be used to disburse MOHSW funds.

3.3.3 Authorized signatories to bank accounts should be established according to a written, recipient policy.

3.3.4 All interest earned on funds provided by the MOHSW should be accounted for in the periodic financial reports and included as part of the overall account balance.

3.3.5 Bank reconciliation statements should be prepared monthly and approved by a principle of the recipient organization.
3.4 **Advances**

3.4.1 An indicative disbursement schedule should be prepared by the recipient and approved by the MOHSW as a part of the contract agreement.

3.4.2 A pro-forma invoice (or advance request) in the format provided by the MOHSW should be prepared and submitted according to the agreed disbursement schedule.

3.4.3 Subsequent advances shall be disbursed only upon receipt of the quarterly financial and narrative reports, liquidation of all reported expenditure, and approval of a subsequent pro-forma invoice.

3.4.4 Advances shall be paid by check or bank transfer in the name of the recipient organization.

3.5 **Expenditure**

3.5.1 Expenditure shall agree with the approved budget and be eligible from the effective date of the contract through the expiration date of the contract.

3.5.2 Based on substantiated commitments made during the eligible expenditure period (from the effective date through the expiration date), all project expenditure must be paid no later than 30 days after the expiration date (e.g., outstanding orders paid upon delivery of items).

3.5.3 A voucher system should be used to pay expenditure or disburse funds.

3.5.4 Payments should be approved by the appropriate authorities of the recipient organization.

3.5.5 The relevant source documentation used to justify expenditure should be retained for inevitable audit.

3.5.6 All financial documents must be properly and sequentially filed.

3.6 **Sub-grants**

3.6.1 At the point of liquidation (see section 3.8), recipients should provide to the MOHSW a copy of any sub-contract agreement entered into with any other organization under their contract with the MOHSW.

3.6.2 All contract administration requirements applicable to the recipient shall 'flow down' and be applicable to the sub-recipient.

3.6.3 Expenditure information related to any sub-recipient expenditure should be attached as appendixes to quarterly financial reports.

3.6.4 All sub-contracts should include appropriate mechanisms for dispute resolution between the recipient and the sub-recipient.

3.6.5 All provisions for indemnity of the MOHSW by the recipient shall be applicable to the sub-recipient.
### 3.7 Taxes

3.7.1 The MOHSW has no authority to establish tax exemptions. The NGO Guidelines provided by the MOPEA outline taxation and duty waiver procedures.

3.7.2 Payroll tax: payroll taxes shall be withheld according to the Tax and Revenue Code of Liberia from legal employees of the recipient organization and paid to the MOF.

3.7.3 BPHS Incentives: The BPHS salary scale for health workers shall be interpreted as a net rate for health workers after application of the appropriate tax level. Therefore, health worker incentives should be “grossed up” to include both the BPHS incentive as well as the applicable withholding tax when liquidating expenditure with the MOHSW.

3.7.4 Taxes should be withheld from allowances (‘top-ups’) paid to civil servant health workers according to the Tax and Revenue Code of Liberia and be paid to the MOF.

3.7.5 Taxes should be withheld from incentives paid to non-civil servant health workers (ie contracted health workers) at Government health facilities at the rate established by the MOF for contracted workers (currently 10%) and be paid to the MOF.

### 3.8 Liquidation and subsequent payments

3.8.1 At the close of each reporting period, recipients should submit a narrative and financial report the MOHSW, as well as a signed request for additional funds (pro-forma invoice) according to the disbursement schedule and based on cumulative expenditure.

3.8.2 The financial report should be accompanied by all supporting expenditure documentation to substantiate the line items in the report. Supporting documentation should be separated by organization (if the contract includes a sub-recipient) and summarized by line item category. The summaries should clearly link to the financial report. The financial report should clearly link to the request for additional funds.

3.8.3 The MOHSW will review the supporting documentation, financial report, and request for additional funds and raise all issues for clarification to the recipient organization. The recipient must satisfactorily respond to all issues before release of additional funds by the MOHSW. The duration of this review and response process will depend on the quality and organization of supporting documentation; normally the review and response process should require about two weeks.

### 3.9 Refund

As per the contracts and agreements established with the MOHSW, each of the following shall constitute grounds to request that a recipient (or any sub-recipient) refund to the MOHSW funds provided under the contract:

i. Ineligible and/or unbudgeted expenditure;

ii. Evidence of duplication of funding;

iii. Theft or fraud;

iv. Any other reason established in the contract document.
3.10 Audit

3.10.1 The Ministry reserves the right (without obligation) to audit or to designate a reputable firm of public accountants to audit the recipient’s records relating to amounts claimed under any contract with the MOHSW. This right shall be valid during the term of this agreement and any extension thereof and for a period of seven (7) years thereafter.

3.10.2 The recipient should ensure that their organizational accounts are audited annually and according contract terms and their own organization policy on audits. A copy of the auditors letter relating to funds provided under the contract should be provided to the MOHSW.

3.10.3 Original supporting documents should remain in the custody of the recipient organization according to their own archiving policy and procedures.
4. Procurement, Assets, & I.T.

4.1 Procurement

The procurement cycle involves the overall process of acquiring goods, civil works & services, which includes all functions from the identification of needs, selection & solicitation, preparation and award of contract.

The following are key expectations for the procurement of goods, works, and services with funds provided by the Government of Liberia.

4.1.1 The recipient organization should maintain written policies and procedures for purchasing and procurement. These written policies should be periodically updated and consider the following:

4.1.1.1 Purchase requests or requisitions should initiate from an organizational unit, section, or department and be approved by its supervisor or manager;

4.1.1.2 All requests should indicate the budget line on the request or requisition to obtain these items;

4.1.1.3 Thresholds must be established in the policies and approved by management to provide the method of procurement to be used within each threshold;

4.1.1.4 Competitive bidding is encouraged in procurement. Purchases should not be split to avoid the appropriate procurement process;

4.1.1.5 Bid analysis and evaluation should take place because it summarizes and compare offers proposals as well as provides justification for selection of a supplier. Criteria must be set for each evaluation.

4.1.2 A procurement plan should be developed for goods, works or services to be purchased under the contract.

4.1.3 Delivery notes should be obtained from vendors upon delivery of goods. Invoices should be submitted by vendors for every delivery. Goods should pass through the warehouse and/or enter inventory.

4.1.4 The organization should maintain a complete filing system of all procurement transactions. All documentation with respect to a particular purchase should be in a sequential order.

4.2 Assets

4.2.1 The MOHSW defines an asset is any item with a purchase value of over US $1,000 and a lifespan greater than one year.
4.2.2 The recipient should retain appropriate insurance coverage for assets such as vehicles and others for which insurance coverage is normally required.

4.2.3 Assets should be utilized only by authorized personnel and for the purpose of the project.

4.2.4 Whether an asset is expensed or capitalized, as required by the accounting policy of a recipient, all assets should be recorded in an asset register (potentially a CHT or health facility asset register if the asset is not purchased for direct use by the NGO), highlighting the description, cost, location, identification reference, source of funds used for the purchase of each asset.

4.2.5 Disposal of assets purchased with funds provided by the MOHSW should be approved by the recognized authority of the recipient organization and remain on the asset register for future reference.

4.2.6 As part of contract closeout procedures, all non-disposed assets shall be turned-over to the Ministry of Health and Social Welfare, or any such organization as designated by the Ministry.

4.3 **Information Technology**

4.3.1 Contract recipients should maintain and periodically review a policy governing their information technology system.

4.3.2 At a minimum, the information policy system should cover procedures for anti-virus protection, password protection, and systematic information back-up.

4.3.3 Recipients should maintain records demonstrating compliance with their organizational I.T. policy.

5. **Personnel**

5.1 **Personnel Policy**

5.1.1 Contract recipients should maintain and periodically review a policy governing their recruitment and employment of organizational personnel.

5.1.2 The personnel policy must be compliant with the employment regulations established by the Ministry of Labor.

5.1.3 The personnel policy must be consistently applied to all staff employed in Liberia.

5.2 **Recruitment**

5.2.1 The personnel policy should cover the organizational processes for recruitment of new staffs.
5.2.2 As a general principle, recruitment processes should be open and transparent. Positions should be posted and selection processes should be participatory and well documented.

5.2.3 New staffs should be engaged in a manner consistent with the Liberian Labor Law.

5.3 Classification of Personnel

5.3.1 The personnel policy should distinguish the different classifications of personnel being engaged or remunerated by the organization.

5.3.2 Consistent with the Liberian Labor Law, permanent staffs of the organization should be clearly classified separately from contracted, non-permanent staffs. This will allow determination of their appropriate entitlements under the Labor Law as well as withholding tax obligations.

5.3.3 If the contract with the MOHSW includes the payment of incentives to facility staffs, the personnel policy should distinguish these health workers as MOHSW staffs for which the recipient is contracted to provide a monetary incentive.

5.4 Dispute Resolution

5.4.1 The personnel policy should also cover the organization processes for dispute resolution, including staff grievance and disciplinary processes.

5.4.2 As a general principle, dispute resolution processes should include an element of independence so as to ensure fair outcomes.

5.4.3 Dispute resolution processes should be consistent with the Liberian Labor Law.

6. Reporting

All reports (financial and narrative) should be submitted to the MOHSW’s External Aid Coordination Unit. The EACU will disseminate the submitted reports to the relevant units within the MOHSW.

The normal submission requirement for reports includes: one signed original report (narrative and financial); four bound photocopies; and an electronic version on CD. The report should be accompanied by a disbursement schedule and any request for additional funds signed by the authorized signatory of the organization.

6.1 Narrative reporting

6.1.1 Routine HMIS data (report)
Health facility HMIS reports must reach the County Health Team by the 10th of following month (eg. January report should be received by CHT on 10th of February). The CHT consolidated health facilities HMIS report must reach central HMIS Unit by the 20th of following month (eg January's report should be received by central HMIS Unit by 20th of February).

6.1.2 Narrative Report

The narrative report shall be submitted on a quarterly basis, by the end of the following month (eg if quarter ends on March 31st, narrative report is due by the end of April). The reporting format will be as follows:

- Brief overview of the project (one paragraph)
- Objectives and planned activities for the quarter
- Achievement against each planned activity
- Challenges and Constraints
- Lessons learnt and recommendations
- Performance Framework Template for the reporting period

[see Annex 1 for the Performance Framework and narrative outline]

6.1.3 Within sixty (60) days after the end of the contract (either by termination or expiration) a final narrative and financial report should be submitted, including documentation on the disposal of all related assets.

6.2 Indicators

The MOHSW has selected a set of indicators to monitor the progress of implementation of the NHP/BPHS at health facility and community levels (see Annex: Performance Framework Template). These indicators are categorized as follows:

- Inputs, processes: mainly activity level indicators, (eg hiring CMs, TTM, gCHVs, trainings to be conducted, drugs distribution etc) will be monitored by following-up on NGO and CHT work plans;

- Output indicators: the results of conducting activities, (eg pregnant women attending 4+ ANC visits, pregnant women referred by TTM, CMs trained in BLSS, facilities with no stock out lasting more than one week, supervisions done etc) will be monitored through HMIS data submitted by health facilities, supervision reports by CHT etc.

- Outcome/coverage: results of outputs measured mainly at the population level (eg. Immunization coverage, ITNs utilization, etc) will be monitored through household surveys (preferably on an annual basis);
• Impact indicators: overall desired result at population level will be monitored through large population-based surveys such as LMIS, DHS, etc;

• Outcome and Impact evaluation of the NHP will be conducted in collaboration with partners.

At the county level, all input, process, and output indicators will be monitored by the County M&E Officers and periodically verified during quarterly monitoring visits by National M&E Officers.

At the national level, all complete and validated list of Outcome/coverage and Impact indicators with baselines and targets will be communicated to all partners and monitored and evaluated by the National M&E Unit in collaboration with partners, including LISGIS.

6.3 **Financial Reporting**

6.3.1 Contract recipients shall submit a cumulative financial report presenting the approved budget, funds received, expenditure through the close of the reporting period, and any balances remaining. The format of the financial report shall adhere to the template provided by the MOHSW (the Pool Fund and Global Fund templates in Annex).

6.3.2 The financial report should be accompanied by a list of fixed assets purchased with funds provided under the contract with the MOHSW.

6.3.3 Financial reports must be accompanied by the required narrative report described in section 6.1 above. Financial reports and requests for additional funds shall not be reviewed without the required, accompanying narrative report.

6.3.4 Financial reports shall be substantiated by the process of liquidation described in section 3.8 above.

6.1.5 Within sixty (60) days after the end of the contract (either by termination or expiration) a final narrative and financial report should be submitted, including documentation on the disposal of all related assets.

6.3.6 Not withstanding section 3.9, any balance of funds remaining at the end of the contract period shall be returned to the MOHSW by check or wire transfer no later than the submission of the final narrative and financial reports.

7. **Visibility**

In order to ensure that the people of Liberia are adequately informed that the funds used are provided by the Ministry of Health and Social Welfare, the recipient must ensure that all activities and assets paid for with Government funds must be clearly marked with the Government’s seal.
7.1 **Use of the MOHSW Seal**

The size of the MOHSW seal will be of equal size and prominence, or larger, than the recipient’s seal. This will help to visibly demonstrate the commitment of the Government of Liberia improving the health and social welfare status of Liberians.

7.1.1 Public communications and program materials that will bear the MOHSW seal

This will include written materials, such as press conference announcements, press releases, and invitations to public events (e.g. ceremonies to mark the opening of rehabilitated facilities, trainings, etc); visible infrastructure rehabilitation (e.g. health facilities); studies, reports and technical assistance documents; and non-expendable property (e.g. vehicles) and equipment.

7.1.2 Event banners

It is important in all events, including trainings and conferences, funded by the MOHSW must include the MOHSW seal on banners and/or podium signs. Events will carry the MOHSW seal and the recipient's seal along with the conference/workshop title/event title.

7.1.3 Brochures, booklets, posters and flyers

Any brochures, booklets, posters and flyers produced by the recipient will be aimed toward the population or subgroups of the population and designed to achieve MOHSW objectives. The Ministry of Health and Social Welfare identity and logo will be prominent on the front page with the recipient name and seal.

7.1.4 Public Communications Disclaimer

All MOHSW-supported reports and publications will be marked with a disclaimer. The suggested language is:

“This [study/report/audio/visual/other information/media product] is made possible by the generous support of the Ministry of Health and Social Welfare. The contents are the responsibility of the NGO and do not necessarily reflect the views of MOHSW or the Government of Liberia.”

7.1.5 Marking Sub-Recipients

All MOHSW marking requirements shall “flow down” to contract sub-recipients.

7.2 **Vehicles and Other Major Assets**

7.2.1 Vehicles and major assets

Vehicles and major assets purchased or whose running costs are paid for by the MOHSW shall include the MOHSW identity and seal displayed prominently on the vehicle. The recipient identity and seal shall not be larger than that of the MOHSW.

7.2.2 Signs for the project offices
Outside the doors of the recipient field office, plaques will be placed that carry the text “funded by the Ministry of Health and Social Welfare” along with the MOHSW seal.

7.3 Health Facility Branding

7.3.1 Painting

Health facilities support with funds from the MOHSW should be painted blue and white. On the inside, oil-based, enamel paint should be used. As the color of door and window trimming varies across the country, door and window trim should be consistent with all other Government health facilities in the area.

7.3.2 Signage

In clear line of sight, health facility signage must include the name of the health facility, it must include that it is a Government facility, it must include the MOHSW identity and seal, and it must state that the Government of Liberia funds the facility. The recipient seal must be of equal size or smaller than the MOHSW seal and be placed in the lower right corner of the sign. Should the MOHSW develop a standard signage template for all health facilities, the recipient will ensure that the standard signage is used at the recipient supported facilities.

7.3.3 Vehicles

Vehicles purchased or vehicles whose running costs are paid for by the MOHSW that are for the use of a health facility shall only include the facility identify, CHT identity, MOHSW identity and seal displayed prominently on the vehicle. The recipient identity and seal shall not be displayed on health facility vehicles.

Costs for all marking and branding of project activities, vehicles, major assets, health facilities under this policy may be charged against the contract budget.