



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT



**On The Compliance Audit of the
Supplementary Payroll System of
the Ministry of State for
Presidential Affairs (MOS)**

For the Period Ended March 31, 2024

December 2024

**P. Garswa Jackson Sr. FCCA, CFIP, CFC
Auditor General, R.L.**

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Republic of Liberia



TRANSMITTAL LETTER

**THE HONORABLE SPEAKER OF THE HOUSE OF REPRESENTATIVES AND THE
HONOURABLE PRESIDENT PRO- TEMPORE OF THE LIBERIAN SENATE**

We have undertaken a Compliance Audit of the Supplementary Payroll System of the Ministry of State for Presidential Affairs (MOS) for the Periods July 1, 2018 through March 31, 2024. The audit was conducted in line with Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014.

Findings conveyed in this report were formally communicated to the authorities of the MOS for their responses. The reportable issues were submitted through a Management Letter. Where responses were provided, they were evaluated and were incorporated in this report.

Given the significance of the matters raised in this report, we urge the Honourable Speaker and Members of the House of Representatives and the Honourable Pro- Tempore and Members of the Liberia Senate to consider the implementation of the recommendations conveyed in this report with urgency.

P. Garswa Jackson Sr. FCCA, CFIP, CFC
Auditor General, R.L.

Monrovia, Liberia
March 2025

Acronyms/Abbreviations/Symbols

Acronyms/Abbreviations/Symbol	Meaning
AG	Auditor General
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigative Professional
CV	Curriculum Vitae
CSA	Civil Service Agency
COSO	Committee of Sponsoring Organizations of the Treadway Commission
FCCA	Fellow of the Chartered Certified Accountant
GAC	General Auditing Commission
GOL	Government of Liberia
ID	Identification
IFMIS	Integrated Financial Management Information System
ISSAIs	International Standards of Supreme Audit Institutions
LRA	Liberia Revenue Authority
MOS	Ministry of State for Presidential Affairs
MS	Microsoft
MFDP	Ministry of Finance and Development Planning
NASSCORP	National Social Security and Welfare Corporation
NIR	National Identification Registry
PAN	Personnel Action Notice
PFM Act	Public Finance Management Act
PIT	Personal Income Tax
OAG	Office of Auditor General
RL	Republic of Liberia
TOR	Terms of Reference
US\$	United States Dollar

5 March, 2025

Hon. Sylvester M. Grigsby

Minster

Ministry of State for Presidential Affairs

Executive Mansion

Monrovia, Liberia

Auditor General's Report on the Compliance Audit of the Supplementary Payroll System of the Ministry of State for Presidential Affairs (MOS) for the Period Ended March 31, 2024

Adverse Conclusion

General Auditing Commission has concluded a Compliance Audit of the Supplementary Payroll System of the MOS. The audit has been conducted in compliance with relevant laws and regulations consistent with the Auditor General's mandate as provided for in Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014 as well as in accordance with the Public Financial Management (PFM) and Regulations of 2009.

Based on the audit work performed, because of the significance of the non-compliance matters noted in the Basis for Conclusion paragraphs below, the subject matter is not in all material respect, in compliance with the Revenue Code of Liberia Act of 2011, Public Financial Management Act 2009 and its Regulation, Amendment and Restatement of the PFM Act 2009 (2019), Public Procurement and Concession Act of 2005, Amended and Restated 2010 and its Regulations, Civil Service Standing Order, Decent Work Act of 2015, Committee of Sponsoring Organizations of the Treadway Commission (COSO), and MOS Policies.

Basis for Adverse Conclusion

We identified multiple issues of significant materiality that affect the operations of the Supplementary Payroll System of the Ministry of States for Presidential Affairs. These issues are categorized as follows:

Personnel Records and Documentation

Management expended US\$(3,506,271.00) in excess of its approved budget for supplementary personnel for the fiscal periods under audit.

There was a variance of US\$(4,537.69) between the gross salary per the close-out payroll and the gross salary per the personnel listing for the periods.

No evidence that the unpaid cheques of US\$76,440.00 belonging to seventy-four (74) staff who were not paid during the close-out exercise due to lack of evidence to authenticate the legitimacy of their employment was voided and the amount retained in the entity's account as required.

Management did not maintain approved monthly payroll journals, debit instructions, associated bank statements and all relevant supporting documentation for salary transactions amounting to US\$7,933,573.01 and L\$964,766.21 recorded in the IFMIS Ledger for the fiscal periods under audit.

Management did not maintain full daily attendance records for the periods under audit. Daily attendance records from the periods July 2018 to December 2023 were not made available for our verification when requested.

Management did not maintain personnel records such as letter of applications, employment/appointment letters, credentials or qualifications, job description or terms of reference (TOR), personnel action notice (PAN), Curriculum Vitae (CV), etc. for several of its supplementary employees for the periods.

These irregularities have a pervasive impact on the Ministry of State's compliance with the Revenue Code of Liberia Act of 2011, Public Financial Management Act 2009 and its Regulation, the Amendment and Restatement of the PFM Act 2009 (2019), Public Procurement and Concession Act of 2005, Amended and Restated 2010 and its Regulations, Civil Service Standing Order, Decent Work Act of 2015, Committee of Sponsoring Organizations of the Treadway Commission (COSO), and MOS Policies thus raising concerns about the Ministry's adherence to the required compliance framework.

Salary Structure/ Paygrade

The MOS Management did not maintain an approved salary structure instituted at the entity for supplementary personnel.

Salaries and positions of several supplementary personnel were not consistent with the GOL harmonized salary structure/paygrade.

There were disparities within supplementary staff's salaries. several staffs within the same positions and performing similar roles and responsibilities were paid different salaries.

The above irregularities materially contravene Chapter 3 Section 4 (3.4.1 to 3.4.3) of the Standing Orders for the Civil Service of 2012, and Regulation I.5 of the PFM Act of 2009 as amended and restated 2019.

Withholdings and Social Security Contributions

Management did not remit into GoL Revenue Account, Personal Income Tax (PIT) withheld from supplementary staff for the fiscal periods under audit.

No evidence of payment receipts for remittance of employees and employer's contributions made to NASSCORP for supplementary staff for the fiscal periods under audit.

The non-remittance is a violation of Chapter 89.16 (a) of National Social Security and Welfare Corporation (NASSCORP) New Act published 2017 which requires that the contribution payable under the act in respect of an employee shall comprise contribution payable by the employee (hereinafter referred to as the employee's contribution) and shall be paid to the Corporation.

Recruitment and Placement

Management did not comply with the Standing Orders for the Civil Service of 2012. There was no evidence of written request to the Director-General of the CSA containing the titles, statement of the duties and responsibilities, salaries as well as the tenures of the positions to be filled prior to the hiring of the seven hundred thirty-nine (739) supplementary personnel of MOS as required.

Management did not facilitate competitive recruitment for the seven hundred thirty-nine (739) supplementary personnel hired during the periods under audit.

Appraisals and Promotions

Management did not conduct performance evaluation of its employees for the fiscal periods under audit which is in violation of Chapter 5.8 of the CSA Standing Order of 2012 on the maintenance of essential personnel records such as employment letter, resume, Credentials, personal data, job description, annual appraisal forms and related evaluation forms."

Separation and Turnover

Management did not comprehensively document adjustments (joiners, leavers, promotions, demotions, suspensions, etc.) on a periodic basis for the periods under audit. The MOS Management is in violation of Regulations T.8 of the PFM Act of 2009 as amended and restated 2019 which requires that unless the effective date is otherwise specified under any other enactment, the effective date shall be in the case of a deceased public officer, the three months following the date of death;

- (a) convicted officers, the date of conviction;
- (b) leave without pay, the date approved for the leave;
- (c) officers absent without leave, the first day of such absence; or
- (d) resignation and retirement, the effective date for stoppage shall be the earlier of: date of absence; or date specified on a relevant document."

Personnel's Existence

Management did not make available the newly hired supplementary personnel for verification by the audit team. Hence, we were unable to verify the physical existence of the seventy-four (74) newly hired supplementary personnel of 2024. Management's action is a breach of Regulation T(5) (1) of the PFM Act states that, a Head of government agency shall cause the immediate stoppage of payment of salary to a public servant when that public servant has: (a) been absent from duty without permission or reasonable cause for a period as stipulated in the administrative regulations of the establishment; (b) been absent from duty on leave without pay; (c) been convicted of an offence involving theft or fraud, or a sentence of imprisonment; (d) resigned; (e) retired; or (f) died. (2) All other payments due to the public servant must also be stopped in the circumstances provided for in sub-regulation.

Internal Control Related to the Supplementary Payroll System of MOS

We identified significant deficiencies in the internal control system, including lack of segregation of duties and inadequate authorization in the MOS payroll management system. In addition, there is

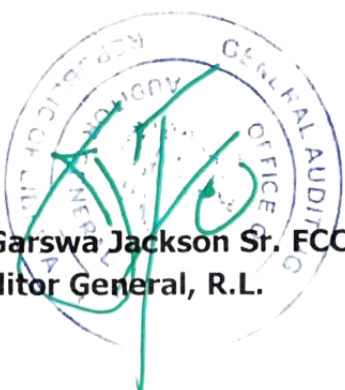
no approved Human Resource Policy and Procedures to guide the human resource activities at the entity. Management did not adopt the Civil Service Standing Order to guide its human resources activities.

MOS Job Description Policy Document which outlines the job description of various positions at the entity was not finalized, approved and operationalized during the periods.

No training and development plan for the entity's staffs.

There is no evidence that monthly payroll originated from the Human Resource Unit and forwarded to the Finance Unit for processing. Further, no evidence that the payroll journals were subsequently submitted to heads of department/units to review and corroborate salaries to be disbursed to personnel of their department/units prior to the payment of salaries.

These deficiencies are pervasive and increase the risk of fraud and errors, thus compromising the reliability of the Ministry of State's internal control system.


P. Garswa Jackson Sr. FCCA, CFIP, CFC
Auditor General, R.L.

Monrovia, Liberia
March 2025

Background

The Compliance Audit Report of the Supplementary Payroll System of the Ministry of State for Presidential Affairs (MOS) was commissioned by the Auditor General of the Republic of Liberia (R.L) under his statutory authority as provided for under Section 2.1.3 of the GAC Act of 2014.

The Ministry of State for Presidential Affairs (Office of the President) was created by an Act of the National Legislature in 1971.

Functions and Responsibilities of the MOS

The Ministry is charged with, among other things, the responsibility of coordinating activities and operations of the Office of the President of the Republic of Liberia; and providing support to the President in carrying out the Executive Functions of the State through close consultation with the Cabinet, key agencies and other institutions, i.e. private sector and civil society.

Key Management Personnel

The following key personnel managed the affairs of the Ministry of State for Presidential Affairs (MOS) during the fiscal periods under audit:

No.	Name	Rank	Tenue
1	Nathaniel F. McGill	Minister of State for Presidential Affairs	January 2018 to August 2021
2	G. Wesseh Blamo	Minister of State for Presidential Affairs	August 2021 to January 2024
3	Sylvester M. Grigsby	Minister of State for Presidential Affairs	January 2024 to present
4	Trokon Kpui	Minister of State Without Portfolio	January 2018 to January 2024
5	G. Wesseh Blamo	Deputy Minister for Administration	February 2018 to August 2021
6	Cornelia Kruah-Togba	Deputy Minister for Administration	February 2024 to present
7	Harry B. Sando	Comptroller	January 2006 to present
8	Mohammed S. Kromah	Assistant Minister for Human Resource and Employee Relations	February 2018 to Present

Audit Objectives:

- To provide the intended user(s) with information on whether the audited public entity follows legislative decisions, laws, legislative acts, policy, established codes, regulations, and agree-upon terms;
- To gather sufficient and appropriate audit evidence on whether the MOS Supplementary Payroll Systems with special emphasis on (a) recruitment and placement; (b) pay grade; (C) appraisals and promotions; (d) separation and turnover; (e) existence of staff and (f) Internal Control Systems reference to supplementary payroll are in all material respect, in compliance with relevant laws, legislative acts, regulations, policies, established codes, and agree-upon terms; and
- To report in terms of the GAC reporting requirements as spelled out in part four (4) of the GAC Act of 2014, the findings and conclusions to the National Legislature and the Office of the President.

Audit Criteria

The audit criteria for the subject matter were the Revenue Code of Liberia Act of 2011, Public Financial Management Act 2009 and its Regulation, Amendment and Restatement of the PFM Act 2009 (2019), Public Procurement and Concession Act of 2005, Amended and Restated 2010 and its Regulations, Civil Service Standing Order, Decent Work Act – 2015, Committee of Sponsoring Organizations of the Treadway Commission (COSO), the National Social Security Corporation Regulation of 2018, and MOS Policies.

Subject Matter and Scope

Compliance Audit of the Supplementary Payroll System of the Ministry of State for Presidential Affairs (MOS) for the fiscal periods July 1, 2018 through March 31, 2024.

The Compliance Audit of the Supplementary Payroll System, which covers the current Supplementary Payroll System and processes in place at the MOS focuses on, but not limited, to the following areas:

- Recruitment and placement;
- Salary structure/pay grade;
- Appraisals and promotions;
- Separation and turnover;
- Personnel's existence;
- Personnel Records and Documentation
- Internal Control Systems related to the Supplementary Payroll System of MOS

Audit Methodology

This audit was based on document analyses and interviews, and meetings with the key staffs of the MOS. In the process of information gathering, we had several meetings with staffs, assessed the entity's risk assessment documents for the periods under review. We have further assessed transactional documents, reports, and policy documents which are appropriate for our conclusion. The audit was conducted in accordance with ISSAI 4000 INTOSAI Standards for Compliance Audit.

Limitation of Responsibility

The audit involves performing procedures to obtain audit evidence about the subject matters' compliance with applicable authorities identified as criteria. The procedures selected depend on the auditor's professional judgment, including the assessment of the risks of material non-compliance of the subject matter, whether due to fraud or error.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material non-compliance may not be detected, even though the audit is properly planned and performed in accordance with the ISSAIs. In making our risk assessments, we considered internal control relevant to the subject matter, but not for the purpose of concluding on the effectiveness of the entity's internal control.

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1.1 Lack of Approved Human Resource Policies and Procedures

Criteria

- 1.1.1.1 Regulation A.15(1) of the PFM Act of 2009 as amended and restated 2019 states: "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks".
- 1.1.1.2 Additionally, Chapter 1 Section 2 (1.2.8) of the Standing Orders for the Civil Service of 2012 states: "It will therefore be seen that the CSA has a vital role to play in regulating personnel administration throughout the entire Civil Service. To be completely effective, the CSA needs the fullest support and co-operation from all the other Government agencies it seeks to serve. It must be recognized that this manual represents only the beginning of the process of codifying personnel administration procedures and practices throughout the Civil Service. It is essential that Agency Heads liaise regularly with the CSA's Director-General to ensure that the manual is amended and extended to meet the ever-changing demands which are placed upon it"
- 1.1.1.3 Further, The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities states: "Institutions deploy control activities through policies that establish what is expected and procedures that put policies into action". Policies and procedures are established and implemented to help ensure that risk responses are effectively carried out within an entity.

Observation

- 1.1.1.4 During the audit, we observed no evidence of approved Human Resource Policy and Procedures to guide the human resource activities at the entity.
- 1.1.1.5 Further, we observed no evidence that Management had adopted the Civil Service Standing Order to guide its human resources activities.

Risk

- 1.1.1.6 Failure to develop approved policies and procedures to guide the activities of the entity may lead to arbitrary decisions that may be non-compliant to applicable laws and regulations and may impair the achievement of the entity's objectives.

Recommendation

- 1.1.1.7 Management should develop, approve and operationalize human resources policies and procedures for the effective and efficient operations of human resources activities of the entity.

- 1.1.1.8 Alternatively, Management should adopt and operationalize the Civil Service Standing Order to guide the human resources activities of the entity.
- 1.1.1.9 Evidence of approved policies and procedures or adoption of the Civil Service Standing Order should be adequately documented and filed to facilitate future review.
- 1.1.1.10 Going forward, Management should perform periodic review to ensure consistency of approved human resources policy to practices at the entity.

Management's Response

- 1.1.1.11 *The Human Resource Policy manual has been drafted and sent to Administration for approval. The Human Resource department has always kept a copy of the CSA Standing Order.*

Auditor General's Position

- 1.1.1.12 Management's assertion was not supported by documentary evidence. The draft Human Resource Policy mentioned in Management's response was not submitted for audit purposes. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.2 Non-compliance with Recruitment Procedures

Criteria

- 1.1.2.1 Chapter 3 Section 4 (3.4.1 to 3.4.3) of the Standing Orders for the Civil Service of 2012 state: "(3.4.1) All vacancies in the classified Service shall be filled by original or provisional appointment, promotion, re-employment, transfer or demotion. (3.4.2) Whenever a vacancy is to be filled by original, promotional or provisional appointment, the appointing authority shall make a written request on the approved certification request form (see Appendix 4) to the Director-General. The written request shall include the title of the class, a statement of the duties and responsibilities of the position to be filled, the salary, tenure and any other information required by the Director-General. (3.4.3) When filling vacancies for existing positions above the entry level, the Director-General will, whenever possible, ensure that appointing agencies do so by promotion of appropriately qualified officers from within the agency concerned. When intending to fill a new position appointing agencies shall refer to the Director-General who will provide details of personnel eligible for the appointment".
- 1.1.2.2 Additionally, Regulation I.5 of the PFM Act of 2009 as amended and restated 2019 states: "Retention, transfer, access, destruction and disposal of Archival Records shall be in accordance with the provisions of the Archival Records Act (1997)".

Observation

- 1.1.2.3 During the audit, we observed that Management did not comply with the Standing

Orders for the Civil Service of 2012. We observed no evidence of written request to the Director-General of the CSA containing the titles, statement of the duties and responsibilities, salaries as well as the tenures of the positions to be filled prior to the hiring of the seven hundred thirty-nine (739) supplementary personnel of MOS as required.

Risk

1.1.2.4 Management may be non-compliant with Chapter 3 Section 4 (3.4.1 to 3.4.3) of the Standing Orders for the Civil Service of 2012.

1.1.2.5 Management may recruit staffs that do not meet the required qualification and experience to contribute to the overall objectives of the entity.

Recommendation

1.1.2.6 Management should provide substantive justification for not notifying the Director-General of the CSA prior to the hiring of the supplementary personnel.

1.1.2.7 Going forward, Management should ensure that all recruitment activities are carried out in full compliance with the approved/adopted human resources policy.

1.1.2.8 Evidence of all relevant employment records should be adequately documented and filed to facilitate future review.

Management's Response

1.1.2.9 *Employment is usually done by the directive, recommendation and appointment from Ministers, Deputy Ministers and Assistant Ministers.*

Auditor General's Position

1.1.2.10 Management's assertion did not adequately address the issue raised. Copies of written request to the Director-General of the CSA prior to the hiring of the seven hundred thirty-nine (739) supplementary personnel of MOS were not made available for audit purposes. Therefore, we maintain our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.3 Non-competitive Recruitment of Supplementary Personnel

Criteria

1.1.3.1 Chapter 1 Section 2 (1.2.1 and 1.2.2) of the Standing Orders for the Civil Service of 2012 states: "(1.2.1) It is the CSA's responsibility to ensure that all vacancies in the classified Civil Service are filled by officers who are properly qualified. Whenever vacancies occur, Agency Heads must notify the CSA giving full details and indicating whether the position is to be temporary or permanent. When a position is to be filled either by a newly created (original) appointment, or by a promotion, anyone being considered for the

position must first have been certified as eligible by the CSA; and (1.2.2) It is the responsibility of the CSA's Division of Selection to see that all applicants are subject to the same merit-based selection procedures. Most people (but with certain exceptions which are listed in Chapter 3) will have to sit for, and pass, an examination. Once they have successfully completed the examination, individuals are then certified eligible for a particular class of position".

Observation

1.1.3.2 During the audit, we observed no evidence that Management facilitated competitive recruitment for the seven hundred thirty-nine (739) supplementary personnel hired during the periods under audit.

1.1.3.3 Further, we observed no evidence of comprehensive recruitment records. For instance, we observed that the personnel were employed either based on written or oral request from senior Management or other employees/staff.

Risk

1.1.3.4 Management may recruit staffs that do not meet the required qualification and experience to contribute to the overall objectives of the entity.

Recommendation

1.1.3.5 Management should ensure that all recruitment activities are carried out in full compliance with the approved/adopted human resources policy.

1.1.3.6 Management should ensure that all employees' files contain the relevant supporting document indicative of proper vetting (an approved job description, publication of vacancies, job related test/ interview questions and background check information) in line with the approved/adopted human resources policy. Evidence of approved hiring records should be adequately documented and filed to facilitate future review.

Management's Response

1.1.3.7 *Management has started competitive recruitment process in line with the CSA standing order. E.g. The recent vacancy for the procurement director.*

Auditor General's Position

1.1.3.8 Management's assertion was not supported by documentary evidence. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.4 Inadequate Personnel Records

Criteria

1.1.4.1 Chapter 3 Section 4 (3.4.4) to of the Standing Orders for the Civil Service of 2012 states:

"Once it has made its selection of the successful candidate the appointing authority shall immediately report each appointment to the Director-General on one of the prescribed Personnel Action Notice forms (PAN forms) (see Appendices 5a and 5b). No appointment shall become effective until approved by the Director-General. The Agency shall maintain the official record of all appointments subject to the Act".

- 1.1.4.2 Further, Chapter 1 Section 1 (1.2.5) of the Standing Orders for the Civil Service of 2012 states: "Personnel records on all Classified Civil Servants throughout their careers are maintained by the Division of Personnel Records and Research. It is also responsible for ensuring that information about an individual, including, for example, the position he occupies and the salary he draws, is transmitted efficiently among all the agencies concerned. These would normally be the originating ministry, the Ministry of Finance (which pays salaries), the Bureau of the Budget (which approves salaries), and the CSA itself. The form used for recording all this information is the Personnel Action Notice (or PAN) form). There are two types of PAN forms; one for the Clerical Staff and the other for Non-clerical Staff. Non-clerical Staff include professional, administrative, and general category staff. Other documents handled by the Division are Employment Record Forms, Duty Statements, and letters of appointment, dismissal, or resignation. This Division will also research to improve the service".

Observation

- 1.1.4.3 During the audit, we observed that Management did not maintain personnel records such as letter of applications, employment/appointment letters, credentials or qualifications, job description or terms of reference (TOR), personnel action notice (PAN), Curriculum Vitae (CV), etc. for several of its supplementary employees for the fiscal periods under audit. We observed that the following documents were not available on the five hundred fifty-one (551) employees' files reviewed:
- Application letter for 542 staff;
 - Employment letter for 547 staff;
 - TOR for 551 staff;
 - PAN for 551 staff;
 - Police clearance for 551 staff;
 - CV for 340 staff; and
 - Copies of credential for 200 staff. **See Appendix 1A for details.**

- 1.1.4.4 Further, we observed that Management did not maintain personnel file for one hundred eighty-eight (188) out of the seven hundred thirty-nine (739) supplementary personnel employed for the fiscal periods under audit. **See Appendix 1B for details**

Risk

- 1.1.4.5 Failure to maintain essential personnel records may lead to Management inability to manage or regulate the activities of its personnel effectively.

- 1.1.4.6 Management may recruit staffs that do not meet the required qualification and experience to contribute to the overall objectives of the entity. This may impair the achievement of the entity's objectives.

Recommendation

- 1.1.4.7 Management should ensure that all employees' files are updated to contain essential documents such as letter of applications, employment/appointment letters, contracts, credentials, job description or terms of reference (TOR), personnel action notice (PAN), Curriculum Vitae (CV), Police clearance, etc. to enable administration regulate the activities of its personnel effectively.
- 1.1.4.8 Management should institute periodic review / inspection of personnel files to validate the completeness of personnel records.
- 1.1.4.9 Management should institute an electronic document management system by scanning all documents in employees' files and create electronic files for each employee. This control will facilitate more effective document retention and archiving system, along with manual records.

Management's Response

- 1.1.4.10 *Management will adopt these practices in their Human Resources Policy Manual.*

Auditor General's Position

- 1.1.4.11 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.5 Irregularities Associated with the Management of Staff's Salaries

Criteria

- 1.1.5.1 Regulation T.3 (1) (d, e and f) of the PFM Act of 2009 as amended and restated 2019 states: "(1) The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that: (d) authorized establishments or manpower ceilings are not exceeded; (e) the amount of salary and other allowances authorized for payment to each staff is not exceeded; and (f) payments are not made on the payment voucher to staff who do not belong to the Agency or unit."

Observation

- 1.1.5.2 During the audit, we observed the following irregularities associated with the management of supplementary staff's salaries:
- No evidence of an approved salary structure instituted at the entity for supplementary personnel.
 - Reconciliation between the entity's supplementary payroll and the GoL

Harmonized Pay Grade revealed that salaries disbursed were not consistent with the GoL Harmonized Pay Grade. Salaries were not within the salary structure/pay grade for several positions. Further, several positions on the supplementary payroll could not be traced/found on the GOL harmonized paygrade. **See Appendix 2A for details.**

- We observed that several departments on the supplementary personnel listing could not be traced/found on the GOL harmonized paygrade.
- We observed disparities within staff's salaries. For instance, several staffs within the same positions and performing similar roles and responsibilities were paid different salaries. **See Appendix 2B for details.**
- No evidence that staffs' salaries were approved by the relevant authority and communicated to the staff during the time of employment. We observed that letters of employment reviewed for several staff did not indicate their salaries.

Risk

- 1.1.5.3 Salaries may be allocated, disbursed and adjustments to payroll may be performed on a discretionary basis. This may lead to misapplication and misappropriation of the entity's funds.

Recommendation

- 1.1.5.4 Management should develop, approve and operationalize a salary structure to regulate salary disbursement at the entity. The approved salary structure should comprehensively catalog the various positions at the entity and respective pay grades for each position. Alternatively, Management should officially adopt and operationalize the GoL Harmonized Pay Grade for disbursement of salaries at the entity.
- 1.1.5.5 Management should ensure that all adjustments to the payroll are approved by the relevant authority, supported by the required documentation and consistent with approved salary structure and the Human Resource policy of the entity.
- 1.1.5.6 Management should ensure that each staff salary is approved by the relevant authority, supported by the necessary documentation consistent with the approved salary structure and the Human Resource policy of the entity. Management should officially communicate the remuneration package to all staff at the time of employment.
- 1.1.5.7 Evidence of approved salary structure, evidence of adoption of GoL Harmonized Pay Grade, and all relevant supporting records for adjustments to the payroll should be adequately documented and filed to facilitate future review.

Management's Response

1.1.5.8 *Administration is working on the establishment of a pay grade for the Ministry of State.*

Auditor General's Position

1.1.5.9 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.6 No Automated Payroll Management System

Criteria

1.1.6.1 Regulation C.8 (2 and 3g) of the PFM Act of 2009 as amended and restated 2019 states: "(2) A head of agency or spending unit shall have overall responsibility and accountability for the collection and receipt of all revenues or the financial administration of the monies voted by Legislature for, or applied by statute to, the services under the control of his or her ministry or agency. (3g) ensure that all books of accounts under his or her control are correctly posted and kept up-to-date".

1.1.6.2 Further, Regulation B.25 (3)(d) of the PFM Act of 2009 as amended and restated 2019 states: (3) The head a government agency shall institute internal controls to ensure that (d) transactions are properly tracked, approval levels clearly documented and records maintained at each level".

Observation

1.1.6.3 During the audit, we observed no evidence of an automated centralized payroll management system to facilitate the effective payroll management of the entity. The payroll was managed in MS excel.

Risk

1.1.6.4 Data integrity, security and completeness and accuracy of payroll records may be impaired.

1.1.6.5 In the absence of a centralized payroll management system, the computation of taxes, other deductions and net salaries may be impaired.

1.1.6.6 Management may not account for all its payroll transactions.

Recommendation

1.1.6.7 Management should procure and operationalize a functional payroll system to facilitate complete, accurate and real-time recording of all payroll transactions of the entity.

1.1.6.8 An automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the payroll ledger. Going forward, an

automated linkage should be created between the payroll ledger, trial balance and the financial statements to facilitate completeness and accuracy of the financial statements.

- 1.1.6.9 Management should also facilitate the operationalization of the electronic document management system by ensuring all relevant source and supporting documents for payroll transactions are scanned, attached to the transactions in the payroll and accounting software, archived and maintained to facilitate future review.

Management's Response

- 1.1.6.10 *The recommendations will be adopted and operationalized by Management.*

Auditor General's Position

- 1.1.6.11 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.7 Lack of Segregation of Duties in Payroll Management

Criteria

- 1.1.7.1 The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities provides that senior management and the board of directors establish the organizational structure and reporting lines necessary to plan, execute, control and periodically assess the activities of the entity. This goal is to provide for clear accountability and information flow within and across the overall entity, and its subunits.

Observation

- 1.1.7.2 During the audit, we observed no evidence that monthly payroll originated from the Human Resource Unit and forwarded to the Finance Unit for processing.
- 1.1.7.3 Additionally, we observed no evidence that the payroll journals were subsequently submitted to heads of department/units to review and corroborate salaries to be disbursed to personnel of respective department/units.

Risk

- 1.1.7.4 Lack of segregation of duties of such key functions may impair checks and balances, thereby, leading to misappropriation of the entity's fund.
- 1.1.7.5 Inadequate review of the payroll may lead to ghost or undeserving staff being compensated. This may also lead to salaries being paid for work not performed.
- 1.1.7.6 Unauthorized adjustments may be undetected leading to misappropriation of the entity's fund.

Recommendation

- 1.1.7.7 Management should facilitate segregation of duties and checks and balances in the preparation of monthly payroll. All monthly adjustments to the payroll should be cataloged by the Human Resource Department and submitted to the Finance Department for processing. Subsequently, the Finance Department should submit the adjusted payroll per department to the head of each respective department/units and the Human Resource Department for validation before submission to MFDP for processing.
- 1.1.7.8 Evidence of approved monthly payroll journals and all other relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.7.9 *The payroll is received by the Human Resource Department from CSA and send to Financial Management Department and Audit for processing and review.*

Auditor General's Position

- 1.1.7.10 Management's assertions were not supported by documentary evidence. Further, Internal Audit review of the payroll transaction is not a substitute for the revision by heads of department/units to ensure the accuracy of salaries to be disbursed to personnel of their department/units. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.8 Non-Remittance of Income Tax for Supplementary Staff

Criteria

- 1.1.8.1 Section 200 of the Revenue Code of Liberia 2000 as amended in 2011 requires that an annual income tax is hereby imposed on the annual taxable income of every natural person resident in Liberia (including resident Liberian citizens employed by an embassy, a diplomatic mission, or international organization). The tax is collected during the tax year in accordance with the withholding rules of Section 905 or the advance payment rules of Section 904.
- 1.1.8.2 Further, Section 905 (J) and (M) of the Revenue Code of Liberia Act of 2000 states that; "Within 10 days after the last day of the month, payer described in (a) is required to remit to the tax authorities the total amount required to be withheld during the month", and (m) stipulates "a person who has a withholding obligation under this section and fails to withhold and remit the amount of tax required to be withheld is subject to Section 52 penalty for late payment and failure to pay".

Observation

- 1.1.8.3 During the audit, we observed no evidence that Management remitted into GoL Revenue Account, Personal Income Tax (PIT) withheld from supplementary staff for the fiscal periods under audit.

Risk

- 1.1.8.4 Failure to withhold and remit PIT may deny GoL of the much-needed tax revenue.
- 1.1.8.5 Management may be noncompliant with Section (905) J. of the Revenue Code of Liberia 2000, which may result in to penalties for late payment and failure to pay. See Section 52 of the Revenue Code of Liberia as referenced above.
- 1.1.8.6 Non-remittance of PIT may lead to an overstatement of the cash book and subsequently the financial statements.

Recommendation

- 1.1.8.7 Management should provide substantive justification for not withholding and remitting PIT.
- 1.1.8.8 A payment plan should be crafted and agreed between the Managements of MOS and LRA for full settlement of all arrears. Management should budget for and ensure full compliance to the terms of the agreed payment plan.
- 1.1.8.9 Going forward, Management should withhold PIT on all disbursement of remunerations and facilitate full remittance of PIT to the general revenue account in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.
- 1.1.8.10 Evidence of remittance including original copies of flag receipts and other supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.8.11 *Management will conduct a follow up with MFDP to provide evidence of payment to LRA.*

Auditor General's Position

- 1.1.8.12 We acknowledge Management's assertion. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.9 Non-remittance of Social Security Contributions

Criteria

- 1.1.9.1 Part II Section 89.16 (a & h) of the National Social Security and Welfare Corporation (NASSCORP) of the Republic of Liberia Act of 2017 states: "(a) The contribution payable under this Act in respect of an employee shall comprise contribution payable by the employer (hereinafter referred to as the employer's contribution) and contribution payable by the employee (hereinafter referred to as the employee's contribution) and shall be paid to the corporation. The contribution rate shall be a total 10% of total gross remuneration of each employee; 2% under the Employment Injury Scheme payable by the employer; 4% employer contribution and 4% contribution to be remitted by the

employer. (h) The contribution payable in respect of each month shall ordinarily fall due on the last day of the month, and where an employee is employed for part of the month or is employed under two or more employer during the same month, the contributions shall fall due on such days as may be specified in the regulations”.

- 1.1.9.2 Further, Part II Section 89.18 (paragraph 1) of the National Social Security and Welfare Corporation of the Republic of Liberia Act of 2017 states: “Where a principal employer defaults in paying any contribution prescribed by this Act or subsequent regulations, a sum equal to four percent (4%) of the amount unpaid shall be added for each month or part of the month after the date on which payment was due, and any amount so added shall be recoverable as a debt owed by the employer to the Republic.

Observation

- 1.1.9.3 During the audit, we observed no evidence of payment receipts for remittances of employees and employer’s contributions made to NASSCORP for supplementary staff for the fiscal periods under audit.

Risk

- 1.1.9.4 Management may be non-compliant with NASSCORP General Regulations of 2018 which may result to penalties and fines.
- 1.1.9.5 Potential retirees of GoL may be denied required pension benefits due to non-compliance with the Regulation.
- 1.1.9.6 The completeness and accuracy of social security contributions for employees may be misstated. This may lead to inaccurate computation of employees’ social security benefits.

Recommendation

- 1.1.9.7 A payment plan should be crafted and agreed between Management and NASSCORP Management for full settlement of all arrears. Management should budget for and ensure full compliance to the terms of the agreed payment plan. Management should also ensure that future employers’ contributions are adequately provided for in the approved budget on an annual basis.
- 1.1.9.8 Management should facilitate full payment of employees and employer’s contributions to NASSCORP on a consistent and timely basis.
- 1.1.9.9 Management should ensure that a comprehensive reconciliation is performed with NASSCORP records to ensure that individual employees social security contributions are duly allocated and compiled to validate the completeness and accuracy of employees’ social security contributions.

1.1.9.10 Going forward, monthly remittance of NASSCORP contributions should be accompanied by a listing of employees and their social security numbers for ease of allocation to employees' NASSCORP accounts respectively.

1.1.9.11 Evidence of remittances of monthly social security contribution and all relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

1.1.9.12 *Management will conduct a follow up with MFDP to provide evidence of payment to NASSCORP.*

Auditor General's Position

1.1.9.13 We acknowledge Management's assertion. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.10 Non-Reconciliation of Payroll Journal, Salary Debit Instruction and Bank Statements

Criteria

1.1.10.1 Regulations T.3(1e) of the PFM Act, 2009 states "The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that: the amount of salary and other allowances authorized for payment to each staff is not exceeded".

1.1.10.2 Section 36(1) of the Public Financial Management (PFM) Act of 2009 states: "it is a general responsibility under this Act for all government officials handling public financial transactions to ensure that financial information is reported in a timely, comprehensive, and accurate manner, in the manner prescribed in this Act, under its regulations, and in instruction issued by the Minister".

Observation

1.1.10.3 During the audit, we observed no evidence that Management performed monthly reconciliation among the net salaries per the payroll journals, the salary debit instruction and the salaries disbursed to supplementary employees' bank accounts for the fiscal periods under audit.

Risk

1.1.10.4 Payments may be made above or below the approved payroll leading to misappropriation of the entity's fund.

1.1.10.5 Payment may be made to illegitimate employee/ghost leading to misappropriation of the entity's fund.

- 1.1.10.6 The completeness and accuracy of payroll expenditure may not be assured; therefore, the financial statements may be misstated.

Recommendation

- 1.1.10.7 Going forward, Management should perform monthly reconciliation among the net salaries per the approved payroll journals, the salary debit instruction and the net salaries disbursed in employees' bank/mobile money accounts. Variances identified should be investigated and adjusted where applicable in a timely manner. Evidence of monthly reconciliation should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.10.8 *Management will adopt this recommendation.*

Auditor General's Position

- 1.1.10.9 We acknowledge Management's acceptance of our finding and recommendation. We will follow-up on the implementation of our recommendation during subsequent audit.

1.1.11 Transactions without Evidence of Supporting Documents

Criteria

- 1.1.11.1 Regulation P.9 (2) of the PFM Act of 2009 as Amended and Restated 2019 states: "Payments except for statutory transfers and debt services shall be supported by invoices, bills and other documents in addition to the payment vouchers."
- 1.1.11.2 Further, Regulation T.16 (1) of the PFM Act of 2009 as Amended and Restated 2019 states: "A head of government agency or a head of management unit shall examine and certify the personnel emolument payment vouchers to ensure that
- Only staff belonging to the unit are on the payment vouchers;
 - In the case of staff on posting or transfer out, the name is deleted within three months;
 - In the case of retirement, resignation, termination, vacation of post, death,
 - Regulations U.8 and U.14 are strictly complied with;
 - Any over payment of Personnel Emolument is recovered;
 - Newly employed staff and those posted or transferred to the unit appear on the payment voucher; and any salary instructions issued by the Minister are complied with".

Observation

- 1.1.11.3 During the audit, we observed that Management did not maintain approved monthly payroll journals, debit instructions, associated bank statements and all relevant supporting documentation for salary transactions amounting to US\$7,933,573.01 and L\$964,766.21 recorded in the IFMIS Ledger for the fiscal periods under audit. **See Appendix 3 for details.**

Risk

- 1.1.11.4 In the absence of adequate supporting documents, the validity, occurrence, and accuracy of payments may not be assured. This may lead to misappropriation of the entity's funds.
- 1.1.11.5 The absence of adequate supporting documentation for payroll transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.

Recommendation

- 1.1.11.6 Management should fully account for payroll expenditures made without adequate supporting documents.
- 1.1.11.7 Going forward, Management should ensure all payroll transactions are supported by the requisite supporting documents consistent with the financial management regulations. Documentation such as contracts, payroll journals, debit instructions, bank statements (where applicable), etc. should be prepared and approved by the requisite authorities before payments are made. All relevant supporting records should be adequately documented and filed to facilitate future review.
- 1.1.11.8 Management should institute an electronic document management system by scanning all approved monthly payroll journals, debit instructions and associated bank statements and maintain electronic copies of same in the automated payroll and financial management systems. This control will facilitate more effective document retention and archiving system, along with manual records.

Management's Response

- 1.1.11.9 *Management acknowledges your recommendation.*

Auditor General's Position

- 1.1.11.10 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.12 Irregularities Associated with Personnel Listing and Payroll

Criteria

- 1.1.12.1 Regulation T.3 (1) (d, e and f) of the PFM Act of 2009 as amended and restated 2019 states: "(1) The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that: (d) authorized establishments or manpower ceilings are not exceeded; (e) the amount of salary and other allowances authorized for payment to each staff is not exceeded; and (f) payments are not made on the payment voucher to staff who do not belong to the Agency or unit."

Observation

1.1.12.2 During the audit, we observed the following irregularities associated with the entity's personnel listing and payroll for the fiscal periods under audit:

- We observed that Management maintained and provided the audit team with two separate personnel listings without evidence of an updated and final copy to reflect adjustments in the movement of staff for the periods. The two (2) copies of personnel listings contained 739 and 731 personnel each. A reconciliation between the two (2) personnel listings provided for audit purposes revealed several staff on one listing were not included on the other and vice versa. **See Appendix 4A for details**
- No evidence that Management performed monthly reconciliation between the personnel listing and the monthly payroll for the periods under audit.
- The personnel listing did not reconcile to the payroll. We observed that personnel recorded on the payroll could not be traced to the personnel listing and vice versa. We observed that fifty-eight (58) staff on the September 2020 payroll could not be traced/found on the personnel listing and one hundred twenty-nine (129) staff on the personnel listing could not be traced/found on the payroll for September 2020. **See Appendix 4 (B and C) for details.**
- The personnel listing did not contain columns for date of employment, qualification, date of birth, staff social security numbers for easy verification and monitoring purposes.
- Eighty-three (83) personnel on the personnel listing did not have records of both assigned departments and employee identification numbers as required by the structure of the personnel listing for easy verification and monitoring purposes. **See Appendix 4D for details.**
- Thirty-three (33) personnel on the personnel listing did not have record of employee identification numbers as required by the structure of the personnel listing for easy verification and monitoring purposes. **See Appendix 4E for details.**
- Sixteen (16) personnel on the personnel listing did not have record of assigned departments as required by the structure of the personnel listing for easy verification and monitoring purposes. **See Appendix 4F for details.**
- Five (5) personnel on the personnel listing did not have record of National Identification (NIR) number as required by the structure of the personnel listing for easy verification and monitoring purposes. **See Appendix 4G for details**

Risk

1.1.12.3 The lack of a comprehensive personnel listing and payroll may impair effective monitoring of employees of the entity.

- 1.1.12.4 Non-reconciliation of the personnel listing to the payroll may lead to illegitimate personnel/ghost being compensated for services not performed.

Recommendation

- 1.1.12.5 Management should account for the variances identified between the personnel listing and approved payroll. Subsequently, Management should reconcile the current personnel listing to the existing payroll and adjust where applicable.
- 1.1.12.6 Management should develop a comprehensive personnel listing cataloging all staff of the entity. The personnel listing should include columns for: date of employment, job title/position, assigned department/section, employee identification number, national identification number, qualification, sex, date of birth and basic salary of staff as required by the Standing Orders of the Civil Service.
- 1.1.12.7 Management should perform monthly reconciliation between the personnel listing and the approved payroll. Variances identified should be investigated and adjusted where applicable in a timely manner.
- 1.1.12.8 Evidence of monthly personnel listing and monthly reconciliation between the personnel listing and the approved payroll should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.12.9 *No, Human Resource Department has an existing Personnel Files and Payroll Structure and Personnel Listings, and it has been adequately filed and documented.*

Auditor General's Position

- 1.1.12.10 Management's assertion did not adequately address the issues raised. The payroll and personnel listing initially provided during the execution of the audit did not reconcile. These documents, which serve as the basis for the determination of monthly/annual personnel cost should reconcile at all times. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.13 Irregularities Associated with Supplementary Staff Close-out Exercise

Criteria

- 1.1.13.1 Regulation T.3 (1) (d, e and f) of the PFM Act of 2009 as amended and restated 2019 states: "(1) The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that: (d) authorized establishments or manpower ceilings are not exceeded; (e) the amount of salary and other allowances authorized for payment to each staff is not exceeded; and (f) payments are not made on the payment voucher to staff who do not belong to the Agency or unit."

- 1.1.13.2 Chapter 14 (14.5 a to d) of the Decent Work Act of 2015 states: "(a) This section applies to redundancy where an employer is considering terminating the employment of one or more employees by reducing the number of employees as a result of a reorganization or transfer of the business or a discontinuance or reduction of the business for economic, technological or structural reasons, including for reasons of bankruptcy, dissolution, closure, or cessation of the business. (b) An employer shall provide notice to the employee under section § 14.6 and pay severance pay to an employee if the employee's employment is terminated because of economic reasons. (c) An employee whose employment is terminated because of economic reasons is entitled to four weeks of severance pay for each completed year of service. (d) The obligation in this section to pay severance pay operates in addition to any other obligation arising from the termination of the employee's employment, whether under this Act or otherwise".

Observation

- 1.1.13.3 During the audit, we observed the following irregularities associated with the close-out exercise of the supplementary staff:

- The personnel listing used for the close-out exercise contained seven hundred twenty-one (721) personnel. A reconciliation between the personnel listing for the close-out exercise and the regular supplementary personnel listings provided for audit purposes revealed several staff on one listing were not included on the other and vice versa. We observed nineteen (19) personnel on the close-out listing that were not included on the regular supplementary personnel listings and twenty-three (23) staff of the regular supplementary personnel listings were not included on the close-out listing. **See Appendix 5 (A and B) for details**
- A variance of US\$(4,537.69) was observed between the gross salary per the close-out payroll and the gross salary per the personnel listing for the periods. **See Appendix 5C for details.**
- Severance benefits disbursed to six hundred forty-seven (647) laid-off contractors during the close-out exercise were computed at two (2) weeks of the last month salary of the contractors, contrary to Chapter 14 (14.5 a to d) of the Decent Work Act of 2015.
- We observed that seventy-four (74) staff with the total unpaid arrears and severance benefits amounting to US\$76,440.00 were not paid during the close-out exercise due to lack of evidence to authenticate the legitimacy of their employment. However, we observed no evidence that the unpaid cheques were voided and the amount retained in the entity's account as required. **Appendix 5D for details.**

Risk

- 1.1.13.4 The completeness and accuracy of salaries and severance benefits disbursed during the close-out exercise may not be assured. Therefore, salaries and severance benefits disbursed may be misstated.

1.1.13.5 Severance benefits for laid-off contractors may be inaccurately computed non-compliant with Chapter 14 (14.5 a to d) of the Decent Work Act of 2015.

1.1.13.6 Unpaid severance benefits for laid-off contractors may be subjected to misapplication and misappropriation.

Recommendation

1.1.13.7 Management should account for the variances identified between the personnel listing and the close-out payment listing.

1.1.13.8 Management should also account for the unpaid arrears and severance benefits for the seventy-four (74) laid-off contractors/casual employees cataloged in **Appendix 5D** below.

1.1.13.9 Management should re-compute the severance benefits of the laid-off contractors/casual employees consistent with the law and facilitate retroactive payments where applicable.

1.1.13.10 Going forward, Management should ensure that all contractors/casual employees who are employed on a regular and systematic basis for a sequence of periods of employment during a period of six months should be given the right to choose instead to become a full- time or part-time employee, within four weeks of the employee having been so engaged for a period of six months consistent with the law.

1.1.13.11 All unpaid salaries should be remitted to GoL consolidated accounts as required.

1.1.13.12 Management should perform monthly reconciliation between the personnel listing and the approved payroll. Variances identified should be investigated and adjusted where applicable in a timely manner.

1.1.13.13 Evidence of monthly approved payroll journals, personnel listing, monthly reconciliation between the personnel listing and the approved payroll, evidence of remittance of unpaid salaries to the consolidated accounts, and all other supporting records should be adequately documented and filed to facilitate future review.

Management's Response

1.1.13.14 *Management acknowledges your recommendation*

Auditor General's Position

1.1.13.15 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.14 Irregularities Associated with Hiring and Management of New Supplementary Personnel

Criteria

- 1.1.14.1 Regulation A.15(1) of the PFM Act of 2009 as amended and restated 2019 states: "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks".
- 1.1.14.2 Regulation T.3 (1 and 2) of the PFM Act of 2009 as amended and restated 2019 state: "(1) The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that:
- (a) payments are made as and when due;
 - (b) overpayments are not made;
 - (c) all required deductions are made at the correct time;
 - (d) authorized establishments or manpower ceilings are not exceeded;
 - (e) the amount of salary and other allowances authorized for payment to each staff is not exceeded; and
 - (f) payments are not made on the payment voucher to staff who do not belong to the Agency or unit.
- (2) The records for the purpose of this regulation shall be as specified in the Government Agency's Accounting Manual".
- 1.1.14.3 Regulation E.8 (2)(c) of the PFM Act of 2009 as amended and restated 2019 states: "(2) The Deputy Minister of Budget, may approve reallocation of appropriations to promote efficiency in government, to support changes in program enacted by the National Legislature to take effect during the year, and to provide resources he deems necessary for an agency to render essential basic services subject to the following rules: (c) No reallocation may be made from or into Personnel Expenditure from other major object of expenditure or between items within personnel expenditure without written approval of the Civil Service Agency".
- 1.1.14.4 Regulation I.5 of the PFM Act of 2009 as amended and restated 2019 states: "Retention, transfer, access, destruction and disposal of Archival Records shall be in accordance with the provisions of the Archival Records Act (1997)".
- 1.1.14.5 Chapter 3 Section 4 (3.4.1 to 3.4.3) to of the Standing Orders for the Civil Service of 2012 state: "(3.4.1) All vacancies in the classified Service shall be filled by original or provisional appointment, promotion, re-employment, transfer or demotion. (3.4.2) Whenever a vacancy is to be filled by original, promotional or provisional appointment, the appointing authority shall make a written request on the approved certification request form (see Appendix 4) to the Director-General. The written request shall include the title of the class, a statement of the duties and responsibilities of the position to be

filled, the salary, tenure and any other information required by the Director-General. (3.4.3) When filling vacancies for existing positions above the entry level, the Director-General will, whenever possible, ensure that appointing agencies do so by promotion of appropriately qualified officers from within the agency concerned. When intending to fill a new position appointing agencies shall refer to the Director-General who will provide details of personnel eligible for the appointment”.

Observation

1.1.14.6 During the audit, we observed the following irregularities associated with the hiring and management of the newly hired supplementary personnel:

- No evidence that Management developed policy to regulate the hiring and management of supplementary personnel. The total number of supplementary staff in this category were seventy-four (74) with total monthly gross salaries amounting to US\$36,367.50. Further, several of the personnel on the personnel listing did not have records of assigned departments, employee identification numbers, NIR as required by the structure of the personnel listing for easy verification and monitoring purposes. **See Appendix 6A for details.**
- No evidence that Management complied with the Standing Orders for the Civil Service of 2012. We observed no evidence of written request to the Director-General of the CSA containing the titles, statement of the duties and responsibilities, salaries as well as the tenures of the positions to be filled prior to the hiring of the seventy-four (74) supplementary personnel of MOS as required.
- No evidence that Management facilitated competitive recruitment of the supplementary personnel through the CSA.
- No evidence that Management budgeted and included salary expense for the new supplementary personnel as a unique line item in the entity's approved budget. Salary expense for the supplementary personnel was financed by transferring money from line item "consultancy" in the approved budget. No evidence that the reallocation of the fund was approved by the Deputy Minister of Budget and the Civil Service Agency as required.
- No evidence of an approved salary structure for the supplementary personnel to regulate the allocation and payment of salaries. Salaries were allocated and adjusted for newly hired supplementary personnel without evidence of approved salary structure or adoption of the GoL harmonized paygrade.
- Several salaries and positions on the new supplementary staff payroll could not be traced/found on the GOL harmonized paygrade. **See Appendix 6B for details.**

- Several positions for the newly hired supplementary staff were not within the MOS' Job Description Policy Document. **See Appendix 6C for details.**
- No evidence that supplementary personnel's salaries were approved by the relevant authority and communicated to the personnel during the time of employment.
- The seventy-four (74) newly hired supplementary staff were not available for physical verification during the audit.
- No evidence that Management maintained personnel files for all the seventy-four (74) newly hired supplementary staff.

Risk

- 1.1.14.7 Failure to adequately develop, approve and operationalize policy and procedures to regulate the hiring and management of supplementary personnel may lead to arbitrary decisions. This may lead to non-compliance with applicable laws and regulations and may impair the achievement of the entity's' objectives.
- 1.1.14.8 Management may be non-compliant with Regulation E.8 (2)(c) of the PFM Act of 2009 as amended and restated 2019 for failure to budget for supplementary personnel under a unique line item or obtain approval of reallocation of fund to salary from relevant authorities.
- 1.1.14.9 Management may recruit staffs that do not meet the required qualification and experience to contribute to the overall objectives of the entity in the absence of defined recruitment policy and documentation.
- 1.1.14.10 Failure to maintain essential personnel records may lead to Management inability to manage or regulate the activities of its personnel effectively.
- 1.1.14.11 Salaries may be allocated and disbursed on a discretionary basis and to undeserving personnel in the absence of approved salary structure. This may lead to misapplication and misappropriation of the entity's funds.

Recommendation

- 1.1.14.12 Management should develop, approve and operationalize policies and procedures to regulate the hiring and management of supplementary personnel. Alternatively, Management should officially adopt the Standing Order for the Civil Service of 2012 to regulate the hiring and management of supplementary personnel.
- 1.1.14.13 Management should develop, approve and operationalize a salary structure to regulate salary disbursement for supplementary personnel at the entity. The approved salary structure should comprehensively catalog the various positions occupied by the personnel and respective pay grades for each position. Alternatively, Management

should officially adopt and operationalize the GoL Harmonized Pay Grade for disbursement of salaries at the entity.

1.1.14.14 Management should ensure that each staff salary is approved by the relevant authority, supported by the necessary documentation consistent with the approved salary structure and the Human Resource policy of the entity. Management should officially communicate the remuneration package to all staff at the time of employment.

1.1.14.15 Management should ensure the following records are maintained for supplementary personnel at the entity:

- Facilitate the competitive hiring of individuals with the required skills, qualification and experience. Evidence of competitive internal and external recruitment processes including job advertisement, candidate shortlisting, recruitment committee reports, etc. should be adequately documented and filed to facilitate future review. Management should ensure that all employees' files contained the relevant supporting document indicative of proper vetting (an approved Job description from HR to the hiring supervisor, publication, Job related test and background check information) in line with recruitment best practice.
- The Human Resource Department should perform a comprehensive assessment of the qualifications and experience of supplementary personnel, identify cases for improvement, provide opportunities for career development and/or recommend other administrative actions where applicable.
- Facilitate the conduct of periodic performance evaluations for all staff. Performance goals should be clearly defined and documented for all positions. Employees should be familiarized with performance goals and be given the opportunity to periodically evaluate themselves against set goals. Subsequently, performance managers/supervisors should evaluate the performance of assigned employees against set goals and update the employees about the result of the evaluation including areas of targeted development. Management should solicit post feedback from employees about the fairness of the performance evaluation system and make adjustments where applicable.
- Facilitate effective planning of annual leave of staff by ensuring designated leave periods are decided by employees and approved by Management at the commencement of the year. Management should ensure that employees are granted leave in accordance with the planned schedule, adjusted based on discussion with, and consent of the employee or budget for compensation for unutilized leave periods.
- Personnel files containing necessary records including letter of applications, employment letters/contracts and date of employment, Employee Identification (ID) number, credentials or qualifications, Curriculum Vitae (CV), job description

or terms of reference (TOR), police clearance, etc. for each supplementary personnel.

- 1.1.14.16 Management should liaise with the Office of the Auditor General (OAG) and agree on a suitable timeframe for assembling the newly hired supplementary personnel for physical verification purposes. The head count exercise should be scheduled within the timeframe of responding to this draft report. All newly hired supplementary personnel should appear in person, along with all relevant employment documents, to facilitate the effective conduct of the physical verification exercise.
- 1.1.14.17 Going forward, Management should ensure that all recruitments of staff are facilitated through the CSA in full compliance with the Standing Order for the Civil Service of 2012.
- 1.1.14.18 Evidence of approved policies/procedures, salary structure, recruitment and employment documentation and all other relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.14.19 *Management acknowledges your recommendation.*

Auditor General's Position

- 1.1.14.20 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.
- 1.1.14.21 Further, regarding the issue of the unverified seventy-four (74) newly hired supplementary personnel, we requested Management to arrange subsequent verification exercise for the unverified personnel as of the time of responding to the audit management letter. However, Management did not facilitate the availability of the staff for subsequent verification exercise. Hence, we were unable to verify the physical existence of the seventy-four (74) newly hired supplementary personnel during the time of this report. Management should facilitate post physical verification of the unverified seventy-four (74) newly hired supplementary personnel within 90 days of the issuance of the Auditor General's Report to the National Legislature or discontinue disbursements subsequently to the seventy-four (74) newly hired supplementary personnel.

1.1.15 Positions not within the Job Description Policy Document

Criteria

- 1.1.15.1 Regulation A.15(1) of the PFM Act of 2009 as amended and restated 2019 states: "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks".

- 1.1.15.2 Further, the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities states that, "Institutions deploy control activities through policies that establish what is expected and procedures that put policies into action". Policies and procedures are established and implemented to help ensure that risk responses are effectively carried out within an entity.

Observation

- 1.1.15.3 During the audit, we observed that MOS developed a Job Description Policy Document, a document which outlines the job description of various positions at the entity. However, the policy was not finalized, approved and operationalized by the relevant authority.
- 1.1.15.4 Further, we observed that several positions on the supplementary payroll were not within the MOS' Policy Document. **See Appendix 7 for details.**

Risk

- 1.1.15.5 In the absence of an approved and operationalized job description for staff, work may be performed on a discretionary basis.
- 1.1.15.6 Clearly defined task for employees may not be established. This may impair the level of service and productivity of staff and the measure of monitoring and evaluating staff performance.

Recommendation

- 1.1.15.7 Management should comprehensively catalog approved job descriptions for each personnel at all levels of the organization. The approved job description should be included in all employees' employment letter and made available to employees before commencement of service. A formal communication detailing approved job descriptions should be forwarded to all existing staff. The approved job description should be periodically adjusted to reflect the current operations and positions of the entity.
- 1.1.15.8 Management should ensure that employees are familiarized with and capacitated to perform approved job descriptions. Management should facilitate the performance of periodic training to upgrade the capacity of staff to perform approved roles and responsibilities.
- 1.1.15.9 Evidence of approved job description, subsequent adjustments and periodic training of staff should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.15.10 *Some of the positions were reclassified by CSA during the Harmonization process.*

Auditor General's Position

- 1.1.15.11 Management's assertion did not adequately address the issues raised. The job

description policy should be updated at all times to reflect adjustments made by relevant authorities like the CSA where applicable. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.16 Spending in Excess of Approved Budget

Criteria

- 1.1.16.1 Regulation B.24 (1, 2 and 3) of the PFM Act of 2009 as restated in 2019 states: "(1) A head of government agency shall prioritize the Government agency's activities and ensure that related expenditures are within the cash flow plans and budget ceilings or such other ceilings as determined by the Minister".
- 1.1.16.2 Regulation E.13 (1 and 2) of the PFM Act of 2009 as restated in 2019 states: "(1) If additional funds are required because of increased activity costs that could not be foreseen when the annual estimates were presented, application for supplementary estimate shall be made to the Minister through the Line Minister, Sector Minister, or appropriate authority. (2) The accompanying memorandum shall explain how the extra costs became necessary".

Observation

- 1.1.16.3 During the audit, we observed that Management expended in excess of its approved budget for supplementary personnel without evidence of a supplementary budget. The entity approved budget showed a total of US\$3,873,269.00 whilst the entity's expenditure per the Fiscal Outturn Report/MFDP showed a total of US\$7,379,540.00 for supplementary personnel thus resulting to a variance of (US\$3,506,271.00) for the fiscal periods under audit. **See Table 1 for details.**

Table 1: Spending in Excess of Approved Budget

No	Period	Budget Code	Budget Line	Amount per MOS Approved Budget (US\$) A	Amount per Fiscal Outturn Report/MFDP (US\$) B	Variance C = (A-B)
1	July 2018 to June 2019	221701	Consultancy Services	580,000.00	458,364.00	121,636.00
2	July 2019 to June 2020	221701	Consultancy Services	2,573,269.00	2,555,959.00	17,310.00
3	July 2020 to June 2021	221701	Consultancy Services	480,000.00	3,101,777.00	(2,621,777.00)
4	July 2021 to December 2021 (Special Budget Year)	221701	Consultancy Services	240,000.00	1,263,440.00	(1,023,440.00)
Total				3,873,269.00	7,379,540.00	(3,506,271.00)

Risk

- 1.1.16.4 Management may be non-compliant with Section 24(1-2) of the PFM Act of 2009 as amended and restated 2019.
- 1.1.16.5 Spending in excess of approved budget may lead to misappropriation of public funds. This may impair the achievement of the entity's objectives.
- 1.1.16.6 Facilitating unauthorized excess expenditure to GoL entities may lead to under disbursement of approved budgetary allotments to other GoL entities.
- 1.1.16.7 Unauthorized excess disbursement over approved budgetary allotment may lead to misappropriation and misapplication of public funds.

Recommendation

- 1.1.16.8 Management should account for the expenditure in excess of the approved budget limits without evidence of supplementary and /or recast budget for the periods.
- 1.1.16.9 Management should ensure that expenditures are within the approved budget limits at all times and where applicable, supplementary and /or approval for recast budget is acquired. Copies of the necessary documentation should be maintained for administrative and audit purposes.
- 1.1.16.10 Management should perform periodic (at least quarterly) reconciliation between budgeted and actual revenue and expenditure. Gaps identified should be used to govern future revenue collection and disbursement activities.
- 1.1.16.11 Periodic budget performance reports should be adequately documented and filed to facilitate future review.
- 1.1.16.12 Going forward, Management should ensure that all excess expenditure exceeding authorized limits are approved by the National Legislature.
- 1.1.16.13 Management should ensure that a Statement of Excess Expenditure is prepared and submitted to the National Legislature in a timely manner consistent with Section 24(1-2) of the PFM Act of 2009 as amended and restated 2019.
- 1.1.16.14 Evidence of a Statement of Excess Expenditure should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.16.15 *Management acknowledges the recommendation.*

Auditor General's Position

- 1.1.16.16 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.17 Irregularities Associated with Hiring and Payment of Consultants

Criteria

- 1.1.17.1 Chapter 1 Section 2 (1.2.1 and 1.2.2) of the Standing Orders for the Civil Service of 2012 states: "(1.2.1) It is the CSA's responsibility to ensure that all vacancies in the classified Civil Service are filled by officers who are properly qualified. Whenever vacancies occur, Agency Heads must notify the CSA giving full details and indicating whether the position is to be temporary or permanent. When a position is to be filled either by a newly created (original) appointment, or by a promotion, anyone being considered for the position must first have been certified as eligible by the CSA; and (1.2.2) It is the responsibility of the CSA's Division of Selection to see that all applicants are subject to the same merit-based selection procedures. Most people (but with certain exceptions which are listed in Chapter 3) will have to sit for, and pass, an examination. Once they have successfully completed the examination, individuals are then certified eligible for a particular class of position".
- 1.1.17.2 Additionally, Section 68 (1, 2,3 and 4) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010 state: (1) For the purposes of procuring the services of a consultant, the Procuring Entity shall prepare a shortlist of, generally, three (3) to six (6) consulting firms as determined by subsections (2) and (3) of this Section and, to the greatest extent feasible, comprising consultants of the same category and similar capacity and business objectives. (2) When the estimated contract price of the procurement exceeds the Threshold establish by Regulations promulgated by the Commission, in order to establish the shortlist, the Procuring Entity shall seek expressions of interest by Publishing a notice and, where appropriate, placing the notice also in relevant trade publications and technical and professional journals. The Procuring Entity shall allow at least three (3) weeks for interested persons to reply to the request for expressions of interest unless the Commission permits a shorter period. (3) For assignments of a value lower than the Threshold establish by Regulations promulgated by the Commission, the shortlist may be established from market knowledge or other sources of information without submissions of expressions of interest but in the case of assignments which are particularly complex or require highly specialized knowledge, the public solicitation of expressions of interest provided in subsection (2) of this Section shall be utilized. (4) The request for proposals shall provide short listed bidders with the information necessary to enable them to participate in the procurement proceedings and to submit proposals that are responsive to the needs of the Procuring Entity...."

Observation

- 1.1.17.3 During the audit, we observed that Management hired various consultants in addition to

the seven hundred thirty-nine (739) supplementary staff for the periods under audit. However, we observed the following irregularities associated with the hiring and payment of the consultants during the periods:

- No evidence that Management applied the required procurement processes for the hiring of the consultants. We observed no evidence of competitive recruitment to ascertain that the consultants possess the relevant qualifications and experience to perform the tasks being hired for.
- The consultants were within the same positions and performing similar roles and responsibilities with that of the supplementary and regular staff of MOS but paid higher salaries. **See Appendix 8 for details.**
- No evidence of completion of service to authenticate the performance of tasks being hired for. We observed no evidence of periodic activities reports prepared and submitted by the consultants to Management during the periods under audit.

Risk

- 1.1.17.4 Management may recruit consultants that do not meet the required qualification and experience to contribute to the overall objectives of the entity.
- 1.1.17.5 Salaries may be allocated and disbursed on a discretionary basis. This may lead to misapplication and misappropriation of the entity's funds.
- 1.1.17.6 Salaries may be disbursed for services not performed or services not performed to the required specifications.

Recommendation

- 1.1.17.7 Management should provide substantive justification for non-competitive recruitment, performance of non-specialized tasks and non-receipt of periodic activities reports for consultants.
- 1.1.17.8 Going forward, Management should ensure that all recruitment activities are carried out in full compliance with the approved/adopted human resources policy.
- 1.1.17.9 Management should ensure that all consultants' files contain the relevant supporting document indicative of proper vetting (an approved job description, publication of vacancies, job related test/ interview questions and background check information) in line with the approved/adopted human resources policy. Evidence of approved hiring records should be adequately documented and filed to facilitate future review.
- 1.1.17.10 Management should ensure that periodic activities reports are prepared and submitted by all consultants comprehensively cataloging services performed. Management should facilitate timely review of periodic consultants' activities reports and ensure that the

reports are reflective of the services being hired for. Feedbacks and adjustments to the reports (where applicable) should be facilitated in a timely manner.

Management's Response

1.1.17.11 Consultants been submitting Monthly activities report to Administration, finance department and office of the Minister.

Auditor General's Position

1.1.17.12 Management's assertions that "*Consultants been submitting Monthly activities report to Administration, finance department and office of the Minister*" were not supported by documentary evidence. Further, Management did not address the issues of non-competitive recruitment and high salary payments of the consultants. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.18 Irregularities Associated with Personnel Attendance

Criteria

1.1.18.1 Chapter 5 Section 1 (5.1.1 & 5.1.2) of the Standing Orders for the Civil Service of 2012 state: "(5.1.1) Employees of the Civil Service are normally required to work 5 days per week. Normal working hours are from 8:00 a.m. to 4:00 p.m. subject to the approval of supervisors. A period of one hour is allowed for lunch. No employee is permitted to leave his place of work without the knowledge of his supervisor. (5.1.2) All Agency Heads shall maintain attendance records and shall submit a report to the Agency, at monthly intervals, on the approved Attendance Report Form (see Appendix 6). The Attendance Report Form shall reach the Agency on, or before, the tenth day of the month following the period covered by the report".

1.1.18.2 Additionally, Regulation T.3 (1 b & f) of the PFM Act of 2009 as amended and restated 2019 states: "The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that: (b) overpayments are not made; (f) payments are not made on the payment voucher to staff who do not belong to the Agency or unit".

Observation

1.1.18.3 During the audit, we observed the following irregularities associated with the entity's personnel attendance:

- No evidence that Management maintained full daily attendance records for the periods under audit. For instance, daily attendance records from the periods July 2018 to December 2023 were not made available for our verification when requested.
- No evidence that daily attendance logs were adequately supervised or monitored by staff of the Human Resource Department.

- The daily attendance log contained sign-out column but we noticed that several employees did not sign-out at the close of each work day for the periods under audit. However, we observed no evidence of Management's (Human Resource Department) action against such employees to discourage the practice at the entity.
- Personnel are processed on the payroll without reference to the signed daily attendance logs. For instance, we observed no evidence that monthly time sheets, which inform the payment of salaries, were prepared and maintained for each staff.
- No evidence that the Human Resource Department performed periodic spot check of staff to verify their attendance and presence at job at all times.
- No evidence of approved and updated personnel roster.

Risk

- 1.1.18.4 Failure to monitor and supervise personnel attendance records may result to compensation of non-deserving employees. This practice may cultivate an inappropriate work culture at the entity and may subsequently impair the operations and performance of the entity.
- 1.1.18.5 The absence of an accurate attendance log to monitor staff on a daily basis may lead to ghost or undeserving staff being compensated. This may also lead to salaries being paid for work not performed.

Recommendation

- 1.1.18.6 Management should ensure that all staff properly sign the daily attendance records. The daily attendance sheet should include the following columns: name of employee, department, position, signatures and time for in and out periods.
- 1.1.18.7 Management should conduct periodic spot checks to ascertain the authenticity of the attendance records. The attendance records including spot checks records should be adequately documented and filed to facilitate future review.
- 1.1.18.8 Management should ensure that personnel attendance records are regularly monitored by a designated staff and that employees should be reprimanded in line with the entity's employees' handbook for failing to report to work.

Management's Response

- 1.1.18.9 *Recommendation is ongoing and Management acknowledged your recommendation for signatures.*

Auditor General's Position

- 1.1.18.10 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.19 No Employees Performance Appraisal

Criteria

- 1.1.19.1 Chapter 8, Section 1 (8.1.1) of the Standing Orders for the Civil Service of 2012 states: "all classified Civil Servants shall have their work performance appraised at the end of the calendar year. Performance Appraisal Reports shall be completed by officers who are the immediate supervisors of those being appraised. Reports shall be made on the standard performance appraisal report form and a copy of which shall be forwarded to the Director General within 15 working days of the end of the calendar year".

Observation

- 1.1.19.2 During the audit, we observed no evidence that Management conducted performance evaluation of its employees for the fiscal periods under audit as required.

Risk

- 1.1.19.3 The lack of periodic performance appraisal may lead to unnoticed and/or consistent poor performance by employee of the entity, thereby impairing the achievement of the entity's objectives.
- 1.1.19.4 In the absence of a documented performance evaluation system, employee development plan may not be achieved thereby impairing the achievement of the entity's objectives.
- 1.1.19.5 Employees may be promoted or demoted on a discretionary basis.

Recommendation

- 1.1.19.6 Management should facilitate the conduct of periodic performance evaluations for all staff. Performance goals should be clearly defined and documented for all positions.
- 1.1.19.7 Employees should be familiarized with performance goals and be given the opportunity to periodically evaluate themselves against set goals. Subsequently, performance managers/supervisors should evaluate the performance of assigned employees against set goals and update the employees about the result of the evaluation including areas of targeted development.
- 1.1.19.8 Management should solicit post feedback from employees about the fairness of performance evaluation system and make adjustments where applicable.
- 1.1.19.9 Documentation for performance evaluation should be adequately filed to facilitate future review.

Management's Response

- 1.1.19.10 *Management acknowledges your recommendation. Performance appraisal is included in the Draft Policy Manual.*

Auditor General's Position

- 1.1.19.11 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.20 Non-Performance of Exit Conference for Leavers

Criteria

- 1.1.20.1 Regulation A.15(1) of the PFM Act of 2009 as amended and restated 2019 states: "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks".
- 1.1.20.2 Further, the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities states: "Institutions deploy control activities through policies that establish what is expected and procedures that put policies into action". Policies and procedures are established and implemented to help ensure that risk responses are effectively carried out within an entity.

Observation

- 1.1.20.3 During the audit, we observed that Management did not perform exit conference for staff who had resigned and/or retired for the fiscal periods under audit.

Risk

- 1.1.20.4 In the absence of an exit conference upon resignation, Management may not be aware of the underlying reason (s) for employees' resignation. This may lead to high labor turnover of employees.

Recommendation

- 1.1.20.5 Management should facilitate the performance of exit conference for all staff departing the entity to ascertain the reason(s) for resignation.
- 1.1.20.6 Management should catalog reason(s) obtained from exiting staff (retirement and resignation) during the exit conference to aid in the formulation of employee's development plan. Existing resources should be used to resolve significant issues raised by exiting personnel.
- 1.1.20.7 Evidence of exit conference and actions to address significant concerns should be adequately documented and filed to facilitate future review.

Management's Response

1.1.20.8 *Management acknowledges your recommendation.*

Auditor General's Position

1.1.20.9 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.21 Irregularities Associated with Employees' Leave

Criteria

1.1.21.1 Chapter 1, Section 2 (1.2.6) of the Standing Orders for the Civil Service of 2012 states: "The Division of Leave and Pension maintains all leave records and ensures that leave is granted to Civil Servants who are entitled to it. There are various categories of leave, all of which are detailed in Chapter 7. In some cases leave can be granted by Agency Heads but in others the approval of the CSA must first be obtained. A Civil Servant's own agency is responsible for initiating requests for those categories of leave which need CSA approval; such requests must be submitted to the Division on the approval Leave Request Form. Pension information is also handled by this division".

1.1.21.2 Additionally, Chapter 7, Section 2 (7.2.5) of the Standing Orders for the Civil Service of 2012 states: "A Civil Servant who has been nominated by his Agency Head to pursue a course of study which will enable him to perform his duties better on his return may, with the approval of the Director-General, be granted study leave. Such leave shall include full salary for up to a maximum of 6 months and half salary for up to a maximum period of 24 months. An officer, who fails to return to the Agency which released him for the course of study, shall be required to return to Government all salaries received whilst on the course of study".

Observation

1.1.21.3 During the audit, we observed the following irregularities associated with the entity's supplementary personnel leave management for the fiscal periods under audit:

- No evidence that Management made provisions for and granted annual leave to staff regularly as and when due.
- No evidence that Management maintained leave tracking records to properly document leave granted to its employees.

Risk

1.1.21.4 Staff may be burned out/fatigued due to non-utilization of annual leave. This may impair the achievement of the entity's objectives.

1.1.21.5 Management may lose potential staff upon return from study leave in the absence of a contract/agreement. This may deny the entity of the needed benefit from capacitated/trained staff and impair the achievement of the entity's objectives.

Recommendation

- 1.1.21.6 Management should facilitate effective planning of annual leave of staff by ensuring designated leave periods are decided by employees and approved by Management at the commencement of the year.
- 1.1.21.7 Management should ensure that employees are granted leave in accordance with the planned schedule, adjusted based on discussion with, and consent of the employee or budget for compensation for unutilized leave periods.
- 1.1.21.8 Management should ensure that contract is developed to regulate study leave for staff of the entity. The terms and conditions of the contract should be agreed by all relevant parties evidenced by their approvals/signatures.
- 1.1.21.9 All leave forms should be approved by the appropriate authority. Evidence of approved leave forms and corresponding contract (where applicable) should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.21.10 *It is ongoing and Management acknowledges your recommendation.*

Auditor General's Position

- 1.1.21.11 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.22 Non-Documentation of Adjustments (Joiners, Leavers, etc)

Criteria

- 1.1.22.1 Regulations T.8 of the PFM Act of 2009 as amended and restated 2019 states that "Unless the effective date is otherwise specified under any other enactment, the effective date shall be in the case of a. a deceased public officer, the three months following the date of death;
 - (e) convicted officers, the date of conviction;
 - (f) leave without pay, the date approved for the leave;
 - (g) officers absent without leave, the first day of such absence; or
 - (h) resignation and retirement, the effective date for stoppage shall be the earlier of: date of absence; or date specified on a relevant document."

Observation

- 1.1.22.2 During the audit, we observed no evidence that Management comprehensively documented adjustments (joiners, leavers, promotions, demotions, suspensions, etc.) on a periodic basis for the periods under audit.

Risk

- 1.1.22.3 Approved adjustments to the payroll may not be implemented in a timely manner.
- 1.1.22.4 In the absence of documented payroll adjustments, records may not be available to detect and correct unauthorized adjustments.
- 1.1.22.5 Effective payroll review and reconciliation may be impaired.

Recommendation

- 1.1.22.6 Management should facilitate a comprehensive documentation of all payroll adjustments (joiners, leavers, promotions, demotions, suspensions, etc.) on a monthly basis by the HR Department. All adjustments to the payroll should be cataloged by the Human Resource Department and submitted to the Finance Department for processing. Subsequently, the Finance Department should submit the adjusted payroll to the head of each department/units and the Human Resource Department for validation before submission for processing.
- 1.1.22.7 Evidence of periodic adjustments to the payroll journals and all other relevant supporting records should be adequately documented and filed to facilitate future review.
- 1.1.22.8 Going forward, Management should perform periodic (monthly) review of the payroll to ensure that exited personnel had been removed from the payroll within statutory period. Staff maintained beyond approved timeline should be immediately removed from the payroll.

Management's Response

- 1.1.22.9 *Management acknowledges your recommendation.*

Auditor General's Position

- 1.1.22.10 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.23 Training and Development Plan

Criteria

- 1.1.23.1 The Committee of Sponsoring Organizations of the Treadway Commission (COSO) states, that commitment to competence includes the level of knowledge and skill needed to help ensure orderly, ethical, economical, efficient and effective performance, as well as a good understanding of individual responsibilities with respect to internal control.
- 1.1.23.2 The above can be evidenced by providing training, to raise the awareness of management and employees of the internal control objectives and, in particular, the objective of ethical operations, and helps them to understand the internal control objectives and to develop skills to handle ethical dilemmas.

Observation

- 1.1.23.3 During the audit, we observed no evidence that Management had a documented training and development plan for its staffs.

Risk

- 1.1.23.4 Lack of training and development plans may result in training programs not being able to address employees' training needs and performance deficiencies.
- 1.1.23.5 In the absence of an annual training plan, training may be conducted arbitrarily. This may impair the development plan and the required capacity of staff of the entity.
- 1.1.23.6 In the absence of periodic training/capacity-building initiatives, staff may not obtain the required capacity needed to achieve the objectives of the entity.

Recommendation

- 1.1.23.7 Management should develop, approve, and operationalize a comprehensive training plan that addresses the strategic capacity needs of the staff of the entity. The requisite training and capacity development plan for each unit should be identified and scheduled.
- 1.1.23.8 Evidence of annual capacity development plan should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.23.9 *Management acknowledges your recommendation.*

Auditor General's Position

- 1.1.23.10 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

APPENDIXES

Appendix 1A: Supplementary Staff Without Adequate Records										
No	Name	Date of Employment	Position	Application Letter	Employment Letter	TOR	PAN	Police clearance	CV	Qualification (Indicate Highest)
1	Agatha D. Broh	27/2/2018	Office Attendant	No	Yes	No	No	No	Yes	None
2	Emmanuel W. Harris	Not Available	Office Assistant	No	No	No	No	No	No	High School Diploma
3	Prince M. Harris	15/8/2018	Research Officer	No	No	No	No	No	Yes	BSc
4	Musu D. Mallay	June 1, 2020	Nurse Aide	No	No	No	No	No	Yes	High School Diploma
5	Fatu B Mallay	June 1, 2020	Caretaker	No	No	No	No	No	Yes	None
6	Yomolo Mawonleleh	29/6/2018	Gardener	No	No	No	No	No	Yes	High School Diploma
7	Victor B. Nagba		Office Assistant	No	No	No	No	No	No	None
8	Gifty S. Pewu	15/6/2018	Nurse RN	No	No	No	No	No	No	BSc Nursing
9	Florenca Scott	15/8/2018	Hostess	No	No	No	No	No	Yes	High School Diploma
10	Wiefue E. Topor, Sr.	6/6/2018	Dep. Director	No	No	No	No	No	Yes	AA Degree
11	Richmond C White	29/6/2018	Administrative Assistant	No	No	No	No	No	Yes	High School Diploma
12	Hawa Siryon Kamara	18/4/2018	Caretaker	No	No	No	No	No	No	None
13	Tina Mah	30/3/2018	Expeditor	No	No	No	No	No	Yes	BBA
14	Olivia M. Reeves	4/6/2018	Research Analyst	No	No	No	No	No	Yes	BA in Sociology
15	Matthew Richardson	15/8/2018	Security	No	No	No	No	No	No	None
16	Jerryline Roberts	1/4/2023	Caretaker	No	No	No	No	No	No	Associate Degree
17	SNorte W. Sherman	1/3/2018	Procurement Director	No	No	No	No	No	Yes	BPA, Public Adm.
18	Laureen E Tarpeh	14/6/2018	Dispatcher	No	No	No	No	No	Yes	BA in Sociology
19	Moses Yancy	15/8/2018	Research Assistant	No	No	No	No	No	Yes	BBA
20	Patience K. Zeah	10/6/2018	Research Officer	No	No	No	No	No	Yes	B.Sc
21	Najet S. Akar	1/2/2018	Director Protocol OFL	No	No	No	No	No	No	None
22	Jerry S. Ballah	29/03/2018	Photographer	No	No	No	No	No	Yes	High School Diploma
23	Stephen Blamo	22/2/2018	Office Assistant	No	No	No	No	No	Yes	None
24	Jedediah D Broderick	11/7/2023	Technical Assistant	No	No	No	No	No	Yes	High School Diploma
25	Kayea S. Dorbor	1/2/2018	Lady in-Waiting - OFL	No	No	No	No	No	No	None

Appendix 1A: Supplementary Staff Without Adequate Records										
No	Name	Date of Employment	Position	Application Letter	Employment Letter	TOR	PAN	Police clearance	CV	Qualification (Indicate Highest)
26	Jackson P. Gbamie	18/2/2018	Finance Director OFL	No	No	No	No	No	Yes	None
27	Elijah Giaquee	Not Available	Gardener	No	No	No	No	No	No	BPA, Public Adm.
28	Varney S. Kamara	5/2/2018	Executive Secretary	No	No	No	No	No	Yes	High School Diploma
29	Marcelle Gaelle Medien	Not Available	COS/First Lady	No	No	No	No	No	No	None
30	Joseph S. Morris, III	1/2/2018	Protocol Officer	No	No	No	No	No	Yes	High School Diploma
31	Brown N Sergbeh	27/6/2022	Cleaner	No	No	No	No	No	No	None
32	Queen Tokpah	25/6/2018	Procurement Officer	No	No	No	No	No	Yes	BBA
33	Prince F. Pewee	2/4/2018	Gardener	No	No	No	No	No	Yes	High School Diploma
34	Jonathan S. Pokpe	13/6/2018	Gardener	No	No	No	No	No	Yes	High School Diploma
35	Lucy Potters	27/3/2018	Dietician	No	No	No	No	No	Yes	None
36	Kumba Powell	30/3/2018	Caretaker	No	No	No	No	No	No	None
37	Odell C. Pyne	9/3/2018	Hostess	No	No	No	No	No	Yes	High School Diploma
38	Charles Quayees	16/5/2014	Welder	No	No	No	No	No	No	High School Diploma
39	Rachline D. Reeves	30/3/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
40	Rita Richards	9/3/2018	Hostess	No	No	No	No	No	Yes	High School Diploma
41	Ophelia Roberts	28/6/2018	Caretaker	No	No	No	No	No	Yes	None
42	MasrNoh W. Sackey	3/8/2023	Cook	No	No	No	No	No	Yes	None
43	Hannah Sackie	27/3/2018	Dietician	No	No	No	No	No	Yes	None
44	John Sackie	24/5/2023	Technician	No	No	No	No	No	No	High School Diploma
45	Bernice N. Sackor	27/6/2018	Office Assistant	No	No	No	No	No	No	BBA
46	Gladays Sakui	26/6/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
47	Faith Saydee	26/6/2018	Caretaker	No	No	No	No	No	No	None
48	Mark Saydee	26/6/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
49	Comfort Y Saye	22/11/2021	Cleaner	No	No	No	No	No	Yes	None
50	Ophelia Sayon	9/3/2018	Hostess	No	No	No	No	No	Yes	None
51	Aldophus Y. Saywin	2/7/2018	Gardener	No	No	No	No	No	Yes	BSc

Appendix 1A: Supplementary Staff Without Adequate Records

No	Name	Date of Employment	Position	Application Letter	Employment Letter	TOR	PAN	Police clearance	CV	Qualification (Indicate Highest)
52	Morris M. Scott	14/6/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
53	Roland Seh'	9/7/2028	Gardener	No	No	No	No	No	Yes	High School Diploma
54	Bendu Seku	26/6/2018	Caretaker	No	No	No	No	No	No	None
55	Margaret Sesay	29/3/2018	Laundry Lady	No	No	No	No	No	No	None
56	Initial Seth-	Not Available	Caretaker	No	No	No	No	No	No	None
57	Francis Seymour	27/6/2028	Caretaker	No	No	No	No	No	No	High School Diploma
58	Alphonso M. Shower	28/3/2018	Driver	No	No	No	No	No	No	High School Diploma
59	Vee Mark SiNoe	29/3/2018	Gardener	No	No	No	No	No	No	None
60	Samuka Sirleaf	26/6/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
61	Abigail Smallwood	9/3/2018	Hostess	No	No	No	No	No	Yes	High School Diploma
62	Sam Smart	29/3/2018	Laundry Man	No	No	No	No	No	No	None
63	Edwin T. Smith	27/6/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
64	Rebecca Smith	27/3/2018	Dietician	No	No	No	No	No	No	None
65	Darius S. Smith	1/5/2019	Office Assistant	No	No	No	No	No	Yes	High School Diploma
66	Louise Sobee	27/6/2018	Caretaker	No	No	No	No	No	No	None
67	Matida Solo	9/7/2018	Caretaker	No	No	No	No	No	No	None
68	Emmanuel Solo	29/3/2018	Gardener	No	No	No	No	No	Yes	None
69	Isaac Somah	29/03/2018	Steward	No	No	No	No	No	No	High School Diploma
70	Kebbeh Sonikai	9/7/2018	Caretaker	No	No	No	No	No	No	None
71	Lucy N. Sorbo	15/8/2018	Nurse RN	No	No	No	No	No	Yes	BSc Nursing
72	Korlu Sowogie	9/7/2018	Caretaker	No	No	No	No	No	No	None
73	Jesse Sumu	28/3/2018	Seward	No	No	No	No	No	No	High School Diploma
74	Deborah Sumu	26/6/2021	Caretaker	Yes	No	No	No	No	No	None
75	Jerome Swen	30/3/2018	Caretaker	No	No	No	No	No	No	None
76	Siah B. Swen	28/3/2018	Dietician	No	No	No	No	No	Yes	None
77	Jartu M Tamba	22/11/2021	Cleaner	No	No	No	No	No	Yes	None
78	Evelyna M. SNoH		Sr. Technical Officer	No	No	No	No	No	No	None

Appendix 1A: Supplementary Staff Without Adequate Records										
No	Name	Date of Employment	Position	Application Letter	Employment Letter	TOR	PAN	Police clearance	CV	Qualification (Indicate Highest)
79	Arthur T.Y. Douglas, Jr		Director - Press OFL	No	No	No	No	No	No	None
80	James K. Kortu Jr.		Dep Dir./Protocol	No	No	No	No	No	No	None
81	Christopher Smith		Caretaker	No	No	No	No	No	No	None
82	Genildine Tarbolo		Caretaker	No	No	No	No	No	No	None
83	Cetta Thompson		Laundry Lady	No	No	No	No	No	No	None
84	Kush Tarbo	9/7/2018	Caretaker	No	No	No	No	No	Yes	None
85	Massa Tarlawallie	9/3/2018	Hostess	No	No	No	No	No	Yes	High School Diploma
86	Princess Tarlue	2/4/2018	Decorator	No	No	No	No	No	Yes	None
87	Jackson Tarr	30/3/2018	Gardener	No	No	No	No	No	Yes	None
88	Timothy K. Tarr	9/7/2018	Gardener	No	No	No	No	No	Yes	BBA
89	Jacqueline M. Tarr	15/8/2018	Hostess	No	No	No	No	No	No	None
90	Netu, Eliza Taylor	9/7/2018	Caretaker	No	No	No	No	No	No	None
91	Patience Teah	9/7/2018	Hostess	No	No	No	No	No	Yes	High School Diploma
92	Cynthia B. Teah	26/5/2021	Caretaker	Yes	No	No	No	No	No	None
93	Serena T. Thomas	Not Available	Caretaker	No	No	No	No	No	No	None
94	Sayda Lydia Thomas	Not Available	Cook	No	No	No	No	No	No	None
95	Mambu Tiah	Not Available	Gardener	No	No	No	No	No	Yes	High School Diploma
96	John Timbo	13/6/2018	Steward	No	No	No	No	No	Yes	High School Diploma
97	Paul Tolo	27/6/2018	Caretaker	No	No	No	No	No	No	None
98	Matthew Tuakan	Not Available	Caretaker	No	No	No	No	No	No	None
99	Sangai Z. Tulay	27/3/2018	Dietician	No	No	No	No	No	No	None
100	Vennesa B. Turay	May-21	Caretaker	Yes	No	No	No	No	No	None
101	Rebecca Vah	27/3/2018	Dietician	No	No	No	No	No	Yes	None
102	Gardner G. Varnie	26/6/2018	Caretaker	No	No	No	No	No	Yes	Grade "C" Cert.
103	Olando Wah	Not Available	Caretaker	No	No	No	No	No	Yes	High School Diploma
104	Mohammed T. Waritay	29/3/2018	Decorator	No	No	No	No	No	Yes	High School Diploma

Appendix 1A: Supplementary Staff Without Adequate Records										
No	Name	Date of Employment	Position	Application Letter	Employment Letter	TOR	PAN	Police clearance	CV	Qualification (Indicate Highest)
105	Amie Washington	9/7/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
106	Esther P. Weah	9/7/2018	Caretaker	No	No	No	No	No	No	None
107	Sesay Weah	9/3/2018	Hostess	No	No	No	No	No	Yes	High School Diploma
108	Emily P. Wesseh	9/7/2018	Caretaker	No	No	No	No	No	Yes	None
109	Charles D. Wesseh	9/3/2018	Steward	No	No	No	No	No	Yes	High School Diploma
110	Anthony Wiah	15/8/2018	Research Officer	No	No	No	No	No	No	BBA Accounting
111	Naomi Williams	28/6/2028	Caretaker	No	No	No	No	No	No	None
112	Hentu Wilson	9/7/2018	Steward	No	No	No	No	No	No	High School Diploma
113	Daniel Wilson	26/6/2018	Computer Operator	No	No	No	No	No	Yes	High School Diploma
114	Stanley Y. Williams	14/6/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
115	Joseph Wu	14/6/2018	Caretaker	No	No	No	No	No	Yes	None
116	Moses S. Yah	29/3/2018	Gardener	No	No	No	No	No	Yes	High School Diploma
117	Bendu N. Yango	25/5/2021	Caretaker	No	Yes	No	No	No	No	None
118	Jerry Gadur	march, 27, 2018	mason	No	No	No	No	No	No	None
119	Pious Bharris	march, 27, 2018	Gardener	No	No	No	No	No	No	None
120	Dophline Y T Harris	sept 7, 2020	caretaker	No	No	No	No	No	No	High School Diploma
121	Ethel N. Harris	Aug. 15, 2018	Decorator	No	No	No	No	No	No	High School Diploma
122	Berthlyn Harmon	june 27, 2018	caretaker	yes	No	No	No	No	No	High School Diploma
123	josiah k Johnson	Aug. 15, 2018	Gardener	No	No	No	No	No	No	High School Diploma
124	Samuel Johnson	Aug. 15, 2018	Gardener	No	No	No	No	No	No	High School Diploma
125	Dorris Jorwley	Aug. 15, 2018	caretaker	No	No	No	No	No	No	High School Diploma
126	Abigail C Kamara	Aug. 15, 2018	caretaker	No	No	No	No	No	No	High School Diploma
127	John Y Freeman	Aug. 19, 2018	Dispenser	No	No	No	No	No	No	High School Diploma
128	Obelsco W Charben	aug 9, 2018	caretaker	No	No	No	No	No	No	High School Diploma
129	Satta Cole	March 2, 2018	Director Housing	No	yes	No	No	No	No	None

Appendix 1A: Supplementary Staff Without Adequate Records										
No	Name	Date of Employment	Position	Application Letter	Employment Letter	TOR	PAN	Police clearance	CV	Qualification (Indicate Highest)
130	Tawah Harris Friday	Aug 15,2018	caretaker	No	No	No	No	No	No	None
131	Deddeh N Johnson	Aug 15,2018	caretaker	No	No	No	No	No	No	High School Diploma
132	George A P Johson	Aug 15,2018	Gardener	No	No	No	No	No	Yes	Graduating senior
133	Samuel B Gaye	Aug 15,2018	Dirver	No	No	No	No	No	No	High School Diploma
134	Lee Cox	Aug 15,2018	Office Assistant	No	No	No	No	No	No	High School Diploma
135	Urias Boam	june 26,2018	Welder	No	No	No	No	No	No	High School Diploma
136	mohammed S.Kallon	Aug15,2018	Dirver	No	No	No	No	No	No	None
137	mohammed w Bah	feb 19,2018	Media Relation Officer	No	No	No	No	No	No	High School Diploma
138	Sesay Bestman	Aug 1 2018	Driver	No	No	No	No	No	No	None
139	S Josephus Torjilar	Aug.14,2018	Supervisor	No	No	No	No	No	No	High School Diploma
140	Emmanuel Cooper	n/a	Director Audio	No	No	No	No	No	Yes	University Degree
141	Augustus Brooks	Aug 15,2018	caretaker	No	No	No	No	No	No	None
142	prince Bryant	june 27 ,2018	caretaker	No	No	No	No	No	No	None
143	P J Brown	Aug 15,2018	Gandener	No	No	No	No	No	Yes	University Degree
144	olivia E Broh	aug 9,2018	caretaker	No	No	No	No	No	No	High School Diploma
145	Bendu John	April 9,2018	caretaker	No	No	No	No	No	No	None
146	Sandra Howe	feb 28,2018	caretaker	No	No	No	No	No	No	High School Diploma
147	Jessica Jackson	june 27,2018	caretaker	No	No	No	No	No	No	None
148	Rebecca Jah	june 26,2018	caretaker	No	No	No	No	No	No	High School Diploma
149	Kollie Jallah	aug 9,2018	Gandener	No	No	No	No	No	No	High School Diploma
150	Ladia johnson	march 1,2023	Hostess	No	No	No	No	No	No	None
151	Mirian Budu	june 27,2018	Gandener	No	No	No	No	No	No	None
152	Hawa Johnson	Aug 15,2018	caretaker	No	No	No	No	No	No	High School Diploma
153	Victoria Siah Bundoo	Aug 15,2018	cook	No	No	No	No	No	No	None
154	Martee R Darway	Aug 15,2018	Hostess	No	No	No	No	No	No	High School Diploma
155	Odima Davids	june 3,2018	caretaker	No	No	No	No	No	No	None
156	Isaiah Tamba Bundoo	july 9,2018	Gandener	No	No	No	No	No	No	High School Diploma

Appendix 1A: Supplementary Staff Without Adequate Records										
No	Name	Date of Employment	Position	Application Letter	Employment Letter	TOR	PAN	Police clearance	CV	Qualification (Indicate Highest)
157	Skinny S Anderson	Aug 15,2018	caretaker	No	No	No	No	No	No	None
158	Marcus Anderson	june 15,2018	caretaker	No	No	No	No	No	No	High School Diploma
159	Trokon H Adams	Aug 15,2018	Office Assistant	No	No	No	No	No	No	High School Diploma
160	Janner B Cooper	june 27,2018	cook	No	No	No	No	No	No	None
161	Comfort Dennis	Aug 15,2018	caretaker	No	No	No	No	No	No	None
162	Beatrice N Geweh	Aug 15,2018	Office Assistant	No	No	No	No	No	Yes	University Degree
163	Ellen Gibson	Aug15,2018	caretaker	No	No	No	No	No	No	None
164	siah Hallie	Aug15,2018	caretaker	No	No	No	No	No	No	None
165	Oretha Solo	Aug15,2018	caretaker	No	No	No	No	No	No	None
166	Levi Somah	july 9,2018	caretaker	No	No	No	No	No	No	None
167	Tracy J Somah	Aug 15,2018	caretaker	No	No	No	No	No	No	High School Diploma
168	Erica N Dixon	Aug 15,2018	caretaker	No	No	No	No	No	Yes	University Degree
169	william Gary	aug 1,2018	Driver	No	No	No	No	No	No	None
170	Mcarthur Gloe	october 11,2018	caretaker	No	No	No	No	No	No	None
171	Miunnie M.Farr	aug,15 2018	caretaker	No	No	No	No	No	No	None
172	Wokie Fahnbuleh	Aug15,2018	caretaker	No	No	No	No	No	No	High School Diploma
173	Varney Fahnbuleh	Aug 15,2018	Driver	No	No	No	No	No	No	None
174	kemah Fahnbuleh	aug 20,2018	caretaker	No	No	No	No	No	No	None
175	Fatumata Fahnbuleh	Aug 15,2018	caretaker	No	No	No	No	No	No	None
176	Julius Johnson	Aug 15,2018	Driver	No	No	No	No	No	No	None
177	Emmanuel Gweh	june 26,2018	Electrician	No	No	No	No	No	No	None
178	Jannet B Cooper	june 27,2018	cook	No	No	No	No	No	No	None
179	Augustus Hunter	june 5,2018	Welder	No	No	No	No	No	No	None
180	David Goe	n/a	Painter	No	No	No	No	No	No	High School Diploma
181	Maxwell f Brown	aug 18,2018	Office Assistant	No	No	No	No	No	No	None
182	Teddy V Gbaa	aug 27,2018	Driver	No	No	No	No	No	No	High School Diploma

Appendix 1A: Supplementary Staff Without Adequate Records										
No	Name	Date of Employment	Position	Application Letter	Employment Letter	TOR	PAN	Police clearance	CV	Qualification (Indicate Highest)
183	Galawna L Gbowoh	Aug 15,2018	Dirver	No	No	No	No	No	No	None
184	Nathalyn T Farh	april 1.2018	Plumber	No	No	No	No	No	No	None
185	Jartu Y Becket	Aug 15,2018	caretaker	No	No	No	No	No	Yes	University Degree
186	Eddie Yorfee	Aug 15,2018	Dirver	No	No	No	No	No	No	High School Diploma
187	Nancy F Wowah	aug 14 ,2018	caretaker	No	No	No	No	No	No	High School Diploma
188	Amita Rita Wureh	june 27,2018	caretaker	No	No	No	No	No	No	High School Diploma
189	Pinky S Toe	March 29,2023	waitress	No	No	No	No	No	No	High School Diploma
190	Mary N Tumu	March 23,2018	caretaker	No	No	No	No	No	No	None
191	James B Twegbeh	sept 4,2020	Gandener	No	No	No	No	No	No	High School Diploma
192	Moses D Toe	july 2,2018	Gandener	No	No	No	No	No	No	High School Diploma
193	Melissa TOE	June 2,2018	caretaker	No	No	No	No	No	No	None
194	Robert L Tumbey	june 24,2018	Decorator	No	No	No	No	No	No	High School Diploma
195	Saah Bundoo	march 30,2018	Lundry	No	No	No	No	No	No	None
196	Junior Tannie	Aug 15,2018	Gandener	No	No	No	No	No	No	None
197	Elizabeth Habah	Aug 15,2018	Hostess	No	No	No	No	No	No	High School Diploma
198	Miata P Tarlawalli	n/a	caretaker	No	No	No	No	No	No	High School Diploma
199	Aloysius K Sonpon	Aug 15,2018	caretaker	No	No	No	No	No	Yes	University Degree
200	Lelia M Toe	june 14,2018	caretaker	No	No	No	No	No	Yes	University Degree
201	Abass M George	Aug 15,2018	Gandener	No	No	No	No	No	No	None
202	Sarah Gbeah	june 24,2018	caretaker	No	No	No	No	No	No	None
203	Theo Gee	Aug 17,2018	caretaker	No	No	No	No	No	No	High School Diploma
204	Peter D Barrolle	Dec 2,2018	Gandener	No	No	No	No	No	No	None
205	Shelley K Dadzie	Aug 15,2018	caretaker	No	No	No	No	No	No	High School Diploma
206	Amelia Y Ben	Aug 15,2018	caretaker	No	No	No	No	No	No	None
207	Sandra Q Bernard	Aug 15,2018	nurse	No	No	No	No	No	Yes	University Degree
208	Nelson B Bestmen	june 16,2018	caretaker	No	No	No	No	No	No	None
209	Florence K Beyan	Aug 15,2018	caretaker	No	No	No	No	No	No	High School Diploma

Appendix 1A: Supplementary Staff Without Adequate Records										
No	Name	Date of Employment	Position	Application Letter	Employment Letter	TOR	PAN	Police clearance	CV	Qualification (Indicate Highest)
210	Allenda V. Bondoe	Aug 15,2018	caretaker	No	No	No	No	No	Yes	University Degree
211	Erica P ,Dixon	Aug 15,2018	caretaker	No	No	No	No	No	Yes	University Degree
212	Halimatu Bah	jan 15,2018	caretaker	No	No	No	No	No	Yes	University Degree
213	Christopher L Teah	june 05,2018	Painter	No	No	No	No	No	No	High School Diploma
214	Daniel E Tarr	Nov,16,2018	asst Director	No	No	No	No	No	No	None
215	Ophella T Weah	Aug 15,2018	cleaner	No	No	No	No	No	No	High School Diploma
216	Emmanuel Gibson	n/a	Mechanic	No	No	No	No	No	No	None
217	Joseph M Garrlah	june 21,2018	Mechanic	No	No	No	No	No	No	None
218	Phileo Gbah	Aug 15,2018	Gandener	No	No	No	No	No	No	High School Diploma
219	Edwina E Tandoh	aug 1,2022	Office Assistant	No	No	No	No	No	No	High School Diploma
220	Danitter H Smith	Aug 15,2018	Record officer	No	No	No	No	No	No	High School Diploma
221	Annette C Varpilah	june 3,2022	cleaner	No	No	No	No	No	No	WAEC Certificate/High School Diploma
222	J. OSCAR K Woyah	Aug 15,2018	Gandener	No	No	No	No	No	No	High School Diploma
223	Cecelia S V ankpoNo	sept 4,2022	caretaker	No	No	No	No	No	No	None
224	Simon T Guah	june 14,2018	caretaker	No	No	No	No	No	No	High School Diploma
225	Rita N George	aug /15/2018	caretaker	No	No	No	No	No	No	High School Diploma
226	Zarneh Miapah	Aug 15,2018	caregiver	No	No	No	No	No	Yes	University Degree
227	Musu Becket	April 9.2018	caretaker	No	No	No	No	No	No	None
228	Bayoh R Vardier	Aug 15,2018	caretaker	No	No	No	No	No	No	None
229	Emmanuel Banto	june 27 2018	driver	No	No	No	No	No	No	High School Diploma
230	Fatu Kamara	june 26 2018	caretaker	No	No	No	No	No	No	None
231	Emily Barcon	Aug 15,2018	caretaker	No	No	No	No	No	No	High School Diploma
232	Ralpheal Johnson	march 30,2023	logistic	No	No	No	No	No	No	None
233	Shark N Brown	March 29,2023	Line man	No	No	No	No	No	No	High School Diploma
234	Frederick S Johnson	Aug 3,2018	Driver	No	No	No	No	No	No	High School Diploma
235	TROKON C Johnson	aug 2,2021	caretaker	No	No	No	No	No	No	High School Diploma

Appendix 1A: Supplementary Staff Without Adequate Records										
No	Name	Date of Employment	Position	Application Letter	Employment Letter	TOR	PAN	Police clearance	CV	Qualification (Indicate Highest)
236	Mardea YS Wilson	n/a	caretaker	No	No	No	No	No	No	None
237	Josephine Williams	june 27,2018	cook	No	No	No	No	No	No	None
238	V Mulbah Zakama	Aug 15,2018	caretaker /gardner	No	No	No	No	No	No	High School Diploma
239	Anthony M Vincent	june 15,2018	caretaker	No	No	No	No	No	Yes	University Degree
240	Kluboh Waiwor	aug 16,2018	caretaker	No	No	No	No	No	No	High School Diploma
241	Rosetta E Weah	N/A	Hostess	No	No	No	No	No	No	High School Diploma
242	Patience C Weedor	n/a	caretaker	No	No	No	No	No	No	High School Diploma
243	Chrislyn Dixon	april 25,2019	Personal Asst	No	No	No	No	No	No	None
244	Alexander D Clement	jan 3,2018	Electrician	No	No	No	No	No	No	High School Diploma
245	Gayflor B Zayzay	Aug 15,2018	Office Assistant	No	No	No	No	No	No	None
246	EVE S Biddie	sept 10,2018	Electrician	No	No	No	No	No	No	High School Diploma
247	Amos W Doe	n/a	Research Officer	No	No	No	No	No	No	None
248	Pinky Gibson	Aug 15,2018	caretaker	No	No	No	No	No	No	High School Diploma
249	Gangolo K Gleh	Aug 15,2018	caretaker	No	No	No	No	No	No	High School Diploma
250	Yongor B Flomo	may 2,2022	caretaker	No	No	No	No	No	No	None
251	Rachel S Dapaye	march 29,2018	Public relation officer	No	No	No	No	No	No	High School Diploma
252	Mack D Duokenel	Dec 4,2020	Graphic Designer	No	No	No	No	No	No	High School Diploma
253	Patience H Dalieh	n/a	Director of Press	No	No	No	No	No	Yes	University Degree
254	Deborah S Banquando	aug 15,2018	Office Assistant	No	No	No	No	No	No	High School Diploma
255	Benson T Kamara	aug 15,2018	Gandener	No	No	No	No	No	No	High School Diploma
256	Princess T Dorbor	june 27,2018	caretaker	No	No	No	No	No	No	High School Diploma
257	Sekou Donzo	aug 16,2018	Gandener	No	No	No	No	No	No	High School Diploma
258	Mamie C Johnso	aug 15,2018	caretaker	No	No	No	No	No	No	None
259	Morris S Domah	aug 22,2018	Gandener	No	No	No	No	No	No	High School Diploma
260	Vacanat B W Harris	aug 15,2018	nurse	No	No	No	No	No	Yes	Diploma in Nursing
261	Favor Johnsom	july 9,2018	caretaker	No	No	No	No	No	No	None
262	Joel G EBIKUTA	june 26,2018	Gandener	No	No	No	No	No	No	None

Appendix 1A: Supplementary Staff Without Adequate Records										
No	Name	Date of Employment	Position	Application Letter	Employment Letter	TOR	PAN	Police clearance	CV	Qualification (Indicate Highest)
263	Vannie S DuNor	Aug 15,2018	Tailor	No	No	No	No	No	No	None
264	Fatu Cyrus	aug 8 2018	caretaker	No	No	No	No	No	No	High School Diploma
265	Laurice G K Johnson	july 9,2018	caretaker	No	No	No	No	No	No	High School Diploma
266	Marie Z Johnson	oct 4,2019	caretaker	No	No	No	No	No	No	High School Diploma
267	Priscilla C Dennis	aug 15 2018	caretaker	No	No	No	No	No	No	None
268	Jamaima Browne	Aug 15,2018	caretaker	No	No	No	No	No	No	None
269	Albert R Quaye	june 22,2018	file clerk	No	No	No	No	No	No	High School Diploma
270	Morris T Swaray	july 9,2018	Gandener	No	No	No	No	No	No	High School Diploma
271	Josephine S Cargeor	aug 14 ,2018	caretaker	No	No	No	No	No	No	High School Diploma
272	Deontee G Bundoo	aug 16,2018	caretaker	No	No	No	No	No	No	High School Diploma
273	Augustine Wesseh	8/15/2018	Director-SS	No	No	No	No	No	No	BSC
274	Mark Z Mason	N/A	Caretaker	No	No	No	No	No	No	High School Diploma
275	Rubert S Kollie	8/15/2018	Office Assistant	No	No	No	No	No	No	BSC
276	Jackie B Murray	9/4/2018	Secretary	No	No	No	No	No	No	BBA
277	Stanley M Palay	6/20/2023	Office Assistant	No	No	No	No	No	No	BSC
278	Albert Y Reeves	5/2/2018	Protocol	No	No	No	No	No	No	High School Diploma
279	Mai B Pearson	8/15/2018	Office Assistant	No	No	No	No	No	No	BBA
280	Abraham Kanneh	2/19/2018	Media Relation Off.	No	No	No	No	No	No	High School Diploma
281	Josephine Togar	8/15/2018	Caretaker	No	No	No	No	No	No	High School Diploma
282	Sam Karmo	10/4/2021	Driver	Yes	No	No	No	No	No	None
283	Gabriel G Kollie	N/A	Caretaker	No	No	No	No	No	No	None
284	Emmanuel G Synder	6/26/2018	Caretaker	No	No	No	No	No	No	High School Diploma
285	Bunchie Smith	8/15/2018	Asst. Project Analyst	No	No	No	No	No	No	High School Diploma
286	Kawhosu F Sherrieff	1/7/2018	Sr. Tech Asst.VIP Barber	No	No	No	No	No	No	High School Diploma
287	Samatu Kanneh	11/24/2020	Caretaker	No	No	No	No	No	No	None
288	Mana W. Wesaye	9/4/2018	Administrative Assist	No	No	No	No	No	No	None
289	Success Kortu	12/1/2023	Office Attendent	No	No	No	No	No	No	High School Diploma

Appendix 1A: Supplementary Staff Without Adequate Records										
No	Name	Date of Employment	Position	Application Letter	Employment Letter	TOR	PAN	Police clearance	CV	Qualification (Indicate Highest)
290	Dekontee Vivian Samuels	6/27/2018	Clerk	No	No	No	No	No	No	BBA
291	Jestina Kandakai	8/15/2018	Caretaker	No	No	No	No	No	No	High School Diploma
292	Melvin G Karzon	6/15/2018	Gardener	No	No	No	No	No	No	None
293	Satara B Logan	8/15/2018	Caretaker	No	No	No	No	No	No	High School Diploma
294	Vaye M Lorlaman	7/9/2018	Gardener	No	No	No	No	No	No	High School Diploma
295	Lorpu Peters	8/15/2018	Hostess	No	No	No	No	No	No	High School Diploma
296	Arthur MacCauley	7/9/2018	Gardener	No	No	No	No	No	No	High School Diploma
297	Z. Solomon Malleh	6/27/2018	Driver	No	No	No	No	No	No	None
298	Peter B Maipenh	8/15/2018	Driver	No	No	No	No	No	No	CERTIFICATE
299	Musu C Massalay	5/4/2018	Deputy Housing Director	No	No	No	No	No	No	None
300	Joseph E.N. Kanneh	9/15/2018	Tailor	No	No	No	No	No	No	CERTIFICATE
301	Joseph Siebo	4/28/2018	Office Attendent	No	No	No	No	No	No	None
302	Michael Y.P. Sieth	9/15/2018	Caretaker	No	No	No	No	No	No	BBA
303	Yamah K. Peterson	7/9/2018	Caretaker	No	No	No	No	No	No	High School Diploma
304	Theresa Peters	9/15/2018	Caretaker	No	No	No	No	No	No	None
305	Annie Peters	9/15/2018	Caretaker	No	No	No	No	No	No	None
306	Elizabeth M Quiblee	9/15/2018	Hostess	No	No	No	No	No	No	None
307	Diamond B.K. Roberts	3/29/2023	Caretaker	No	No	No	No	No	No	High School Diploma
308	Joyce A. Roberts	9/15/2018	Hostess	No	No	No	No	No	No	High School Diploma
309	Jonathan Robertson	6/26/2018	Caretaker	No	No	No	No	No	No	High School Diploma
310	J. Russ Marsah	4/30/2018	Caretaker	No	No	No	No	No	No	AA Degree
311	Stephen Sackor	6/26/2018	Caretaker	No	No	No	No	No	No	BSC
312	Morris King	6/27/2018	Gardener	No	No	No	No	No	No	None
313	Jimmy Kennedy	6/27/2018	Steward	No	No	No	No	No	No	High School Diploma
314	Felecia Marshall	9/8/2018	Caretaker	No	No	No	No	No	No	None
315	Haja J Sehwah	9/15/2018	Caretaker	No	No	No	No	No	No	High School Diploma

Appendix 1A: Supplementary Staff Without Adequate Records										
No	Name	Date of Employment	Position	Application Letter	Employment Letter	TOR	PAN	Police clearance	CV	Qualification (Indicate Highest)
316	Stephen Sevelee	9/17/2018	Gardener	No	No	No	No	No	No	High School Diploma
317	Victoria Seyon	9/15/2018	Caretaker	No	No	No	No	No	No	High School Diploma
318	Hawa Sheriff	9/15/2018	Record Officer	No	No	No	No	No	No	None
319	Laura W. Scott	6/27/2018	Caretaker	No	No	No	No	No	No	None
320	Mathera Sayfoh	7/6/2018	Nurse Aide	No	No	No	No	No	No	High School Diploma
321	Irene B. Sayeh	6/27/2018	Caretaker	No	No	No	No	No	No	None
322	Jeremie A. Khakie	12/20/2021	Caretaker	No	No	No	No	No	No	None
323	Titus E King	9/17/2018	Gardener	No	No	No	No	No	No	High School Diploma
324	William Kei	7/19/2019	Gardener	No	No	No	No	No	No	High School Diploma
325	Andrew G. Keller	4/30/2018	Caretaker	No	No	No	No	No	No	High School Diploma
326	Boakai V. Kelleh	8/15/2018	Tailor	No	No	No	No	No	No	High School Diploma
327	Lucy A. Safo	11/22/2018	Caretaker	No	No	No	No	No	No	High School Diploma
328	Tenneh Sabah	8/15/2018	Caretaker	No	No	No	No	No	No	High School Diploma
329	William S.S. Sampson	9/7/2020	Laundry Man	No	No	No	No	No	No	High School Diploma
330	Tantee Saryon	8/15/2018	Hostess	No	No	No	No	No	No	High School Diploma
331	Morris Youkay	3/5/2019	Caretaker	No	No	No	No	No	No	None
332	Tebah B Sumo	8/15/2018	Caretaker	No	No	No	No	No	No	High School Diploma
333	Alicia N. Simbo	11/23/2021	Cleaner	No	No	No	No	No	No	High School Diploma
334	Emmanuel G. Snyder	8/15/2018	Caretaker	No	No	No	No	No	No	High School Diploma
335	Adonis K. Kollie	N/A	Office Assistant	No	No	No	No	No	No	BSC
336	Eddie S. Yorfee	N/A	Driver	No	No	No	No	No	No	None
337	Dorcas Yormie	6/26/2018	Procurement Officer	No	No	No	No	No	No	BSC
338	Morris Taylor	5/5/2018	Welder	No	No	No	No	No	No	High School Diploma
339	Darius Wesseh	9/3/2018	Electrician	No	No	No	No	No	No	High School Diploma
340	Joy E Walker	8/18/2018	Office Attendent	No	No	No	No	No	No	High School Diploma
341	Vastue O Stone	6/27/2018	Plumber	No	No	No	No	No	No	CERTIFICATE
342	Oatman Nana	1/5/2018	Technician	No	No	No	No	No	No	High School Diploma

Appendix 1A: Supplementary Staff Without Adequate Records										
No	Name	Date of Employment	Position	Application Letter	Employment Letter	TOR	PAN	Police clearance	CV	Qualification (Indicate Highest)
343	Samuel D Maye	3/27/2018	Mason	No	No	No	No	No	No	None
344	Alvin G. Karzon	8/15/2018	Mason	No	No	No	No	No	No	High School Diploma
345	Amelia Wallace	3/29/2018	Office Assistant	No	No	No	No	No	No	High School Diploma
346	Jean Kolubah	8/15/2018	Clerk	No	No	No	No	No	No	High School Diploma
347	Olline M. Karzon	6/18/2018	Computer Operator	No	No	No	No	No	No	High School Diploma
348	Cyrus K. Kerper	8/15/2018	Driver	No	No	No	No	No	No	None
349	Ben Kennedy	8/15/2018	Driver	No	No	No	No	No	No	BBA
350	Winston N. Kumeh	9/4/2019	Public Relation Officer	No	No	No	No	No	No	BBA
351	James D. Momo	8/15/2018	Driver	No	No	No	No	No	No	High School Diploma
352	Abenigo N. Walloh	8/15/2018	Mechanic	No	No	No	No	No	No	High School Diploma
353	Bless Monday	8/15/2018	Driver	No	No	No	No	No	No	High School Diploma
354	Comfort T. Sumu	8/15/2018	Caretaker	No	No	No	No	No	No	High School Diploma
355	Isaaclyn N. Koilar	8/15/2018	Record Officer	No	No	No	No	No	No	BSC
356	Walter M. Lloyd	8/15/2018	Mechanic	No	No	No	No	No	No	High School Diploma
357	Dennis T. Lloyd	8/15/2018	Gardener	No	No	No	No	No	No	High School Diploma
358	Patrick T. Lendor	8/15/2018	Gardener	No	No	No	No	No	No	High School Diploma
359	Akma k. Mason	6/15/2018	Caretaker	No	No	No	No	No	No	High School Diploma
360	Helena Nyorkor	7/18/2018	Nurse RN	No	No	No	No	No	No	CERTIFICATE
361	Annie S. Paygar	8/15/2018	Nurse Aide	No	No	No	No	No	No	CERTIFICATE
362	Naomi P. Perry	8/15/2018	Hostess	No	No	No	No	No	No	High School Diploma
363	Rachel Y.P. Logan	6/27/2018	Caretaker	No	No	No	No	No	No	None
364	Chris Nimely	8/17/2018	Caretaker	No	No	No	No	No	No	None
365	Grace W. Nelson	8/15/2018	Caretaker	No	No	No	No	No	No	None
366	Tracy T. Nagbe	6/26/2018	Caretaker	No	No	No	No	No	No	High School Diploma
367	Mai Narmah	8/15/2018	Caretaker	No	No	No	No	No	No	High School Diploma
368	Jehu P. Nathan	8/15/2018	Gardener	No	No	No	No	No	No	High School Diploma
369	Oliver Sneh	11/22/2018	Gardener	No	No	No	No	No	No	High School Diploma

Appendix 1A: Supplementary Staff Without Adequate Records										
No	Name	Date of Employment	Position	Application Letter	Employment Letter	TOR	PAN	Police clearance	CV	Qualification (Indicate Highest)
370	Joseph M. Kpadeh	5/2/2018	Caretaker	No	No	No	No	No	No	BSC
371	Emmanuel Krangar	6/27/2018	Gardener	No	No	No	No	No	No	None
372	Comfort M. Kromah	6/10/2018	Nurse RN	No	No	No	No	No	No	AA Degree
373	Patricia Kroma	6/27/2018	Caretaker	No	No	No	No	No	No	High School Diploma
374	Christopher S. Kunukie	8/15/2018	Gardener	No	No	No	No	No	No	High School Diploma
375	Mark Sherman	2/1/2018	Driver	No	No	No	No	No	No	High School Diploma
376	Simeon Paygar	8/18/2018	Mechanic	No	No	No	No	No	No	None
377	Ben Logan	3/29/2018	Laundry Man	No	No	No	No	No	No	High School Diploma
378	Naomi Morris	4/9/2018	Caretaker	No	No	No	No	No	No	None
379	Grace Morris	8/15/2018	Caretaker	No	No	No	No	No	No	High School Diploma
380	Emmanuel Smith	8/15/2018	Tailor	No	No	No	No	No	No	High School Diploma
381	Elijah A. Maye	8/15/2018	Gardener	No	No	No	No	No	No	High School Diploma
382	Jackie Morris	8/15/2018	Caretaker	No	No	No	No	No	No	None
383	Hawa Kollie	8/20/2018	Caretaker	No	No	No	No	No	No	None
384	Helena Kolubah	8/15/2018	Caretaker	No	No	No	No	No	No	None
385	Princess B. Konneh	8/20/2018	Caretaker	No	No	No	No	No	No	None
386	Yassah Momo	8/15/2018	Hostess	No	No	No	No	No	No	High School Diploma
387	Gloria D. Munsu	8/15/2018	Caretaker	No	No	No	No	No	No	None
388	Benjamin T. Smith	8/15/2018	Research Analyst	No	No	No	No	No	No	BSC
389	Moses Nugbo	2/13/2019	Caretaker	No	No	No	No	No	No	None
390	Satta K. Lamin	8/15/2018	Caretaker	No	No	No	No	No	No	High School Diploma
391	Hawa Z.H. Norman	8/15/2018	Caretaker	No	No	No	No	No	No	None
392	Lucretius S. Togba	N/A	Technician	No	No	No	No	No	No	High School Diploma
393	William Varmou	8/15/2018	Plumber	No	No	No	No	No	No	Certificate
394	Thelma V. Anderson	3/29/2018	Decorator	No	No	No	No	No	No	None
395	Comfort B. Ballah	3/9/2018	Hostess	No	No	No	No	No	Yes	High School Diploma

Appendix 1A: Supplementary Staff Without Adequate Records										
No	Name	Date of Employment	Position	Application Letter	Employment Letter	TOR	PAN	Police clearance	CV	Qualification (Indicate Highest)
396	Jimmy R Barclay	6/15/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
397	Marcus Blamo	3/29/2018	Gardener	No	No	No	No	No	Yes	High School Diploma
398	Amos J. Blamo	6/26/2018	Office Attendant	Yes	No	No	No	No	Yes	High School Diploma
399	Seku Boikai	4/3/2018	Gardener	No	No	No	No	No	Yes	None
400	Elizabeth Boyce	7/26/2018	Decorator	No	No	No	No	No	Yes	High School Diploma
401	Isaac Law Brewer	N/A	Caretaker	No	No	No	No	No	Yes	High School Diploma
402	Moses Brooks	6/26/2018	Steward	No	No	No	No	No	Yes	High School Diploma
403	Albert-Jonathan Brooks	7/11/2023	Technical Assistant	No	No	No	No	No	Yes	High School Diploma
404	Kumba Bropleh	8/15/2018	Dietician/Office Assistant	No	No	No	No	No	Yes	BBA Degree in Management/Sociology
405	Matu Brown	3/29/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
406	Morris Brown	N/A	Gardener	No	No	No	No	No	Yes	High School Diploma
407	Eugene Budgris	7/3/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
408	Emmanuel Bundo	7/9/2018	Gardener	No	No	No	No	No	Yes	High School Diploma
409	Fatu Bundoo	4/1/2018	Gardener	No	No	No	No	No	Yes	None
410	Yawah Bundoo	3/9/2018	Hostess	No	No	No	No	No	No	None
411	Odomeo S. Bundoo	3/29/2018	Steward	No	No	No	No	No	Yes	High School Diploma
412	Wawah Butty	6/26/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
413	Sharan Carlor	3/27/2018	Dietician	No	No	No	No	No	Yes	None

Appendix 1A: Supplementary Staff Without Adequate Records										
No	Name	Date of Employment	Position	Application Letter	Employment Letter	TOR	PAN	Police clearance	CV	Qualification (Indicate Highest)
414	Cecelia S. Cephas	6/26/2018	Caretaker	No	No	No	No	No	Yes	BPA Degree and Certificates in Customer Service/Marketing, Project Proposal/Management including Microsoft Office Training
415	James F. Cole	8/15/2018	Caretaker	Yes	Yes			No	Yes	High School Diploma
416	James Cooper	6/28/2018	Driver	No	No	No	No	No	Yes	High School Diploma
417	Diaboy B. Dahn	6/13/2018	Steward	No	No	No	No	No	Yes	BSc Degree in Management
418	Gracious Darweh	6/29/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
419	Maice M. Davies	6/9/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
420	Margaret Dennis	6/28/2015	Hostess	No	No	No	No	No	Yes	High School Diploma
421	Anselm B. Diggs	6/9/2018	Record Officer	No	No	No	No	No	Yes	High School Diploma
422	Jestina Doe	7/9/2018	Caretaker	No	No	No	No	No	Yes	None
423	Elizabeth Doe	3/29/2018	Dietician	No	No	No	No	No	Yes	None
424	Julius S. Doe	6/14/2018	Nurse	No	No	No	No	No	Yes	High School Diploma
425	Elvis M. Doe	6/15/2018	Steward	No	No	No	No	No	Yes	High School Diploma
426	Simon S. Doe III	8/15/2018	Steward	No	No	No	No	No	No	High School Diploma
427	Martin Doe, Jr	6/27/2018	Deputy Coordinator	No	No	No	No	No	No	BBA Degree in Public Administration
428	Sekou M. Dolley	5/5/2022	Driver	No	No	No	No	No	No	High School Diploma
429	Afiz Dorley	3/29/2018	Gardener	No	No	No	No	No	Yes	None
430	Alonso T. Doryen	4/2/2018	Gardener	No	No	No	No	No	Yes	BSc Degree in Chemistry

Appendix 1A: Supplementary Staff Without Adequate Records										
No	Name	Date of Employment	Position	Application Letter	Employment Letter	TOR	PAN	Police clearance	CV	Qualification (Indicate Highest)
431	James J. Dukuly	6/26/2018	Caretaker	No	No	No	No	No	Yes	BBA Degree in Accounting
432	Mustapha Dukuly	7/9/2018	Gardener	No	No	No	No	No	Yes	High School Diploma
433	George T. Elliott	4/11/2018	Gardener	No	No	No	No	No	Yes	High School Diploma
434	Moses Fahngon	6/29/2018	Cook	No	No	No	No	No	Yes	High School Diploma
435	Evelyn Findley	3/30/2018	Gardener	No	No	No	No	No	Yes	High School Diploma
436	Delicia Flomo	3/30/2018	Caretaker	No	No	No	No	No	Yes	None
437	Kenned H. Flomo	8/15/2018	Gardener	No	No	No	No	No	Yes	High School Diploma
438	William Flomo	3/30/2018	Laundry Man	No	No	No	No	No	Yes	None
439	Kamara Foday	6/29/2018	Cook	No	No	No	No	No	No	High School Diploma
440	Oretha Fokoe	6/29/2018	Caretaker	No	No	No	No	No	No	High School Diploma
441	Oretha Folley	12/12/2018	Research Officer	No	No	No	No	No	No	High School Diploma
442	Angnes V. Freeman	6/26/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
443	Emmanuel Gardner	7/9/2018	Driver	No	No	No	No	No	No	High School Diploma
444	Esther Gargannah	3/27/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
445	Patrick Garger	6/27/2018	Caretaker	No	No	No	No	No	No	None
446	Elijah S. Gbaryou	4/2/2018	Steward	No	No	No	No	No	Yes	High School Diploma
447	Maylian F. Gbollie	6/14/2018	Caretaker	No	No	No	No	No	Yes	None
448	Kamanda S. B. Gborie	6/27/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
449	Isaac George	6/26/2018	Gardener	No	No	No	No	No	Yes	High School Diploma
450	Garmonyour Giah	3/28/2018	Laundry Man	No	No	No	No	No	No	None
451	Joseph C. Giah	8/15/2018	Plumber	No	No	No	No	No	Yes	BBA Degree in Management
452	Nathaniel Gibson	N/A	Deputy Dietician VIP	No	No	No	No	No	No	None
453	Immantus Gibson	11/22/2021	Cleaner	No	No	No	No	No	Yes	None
454	Susan Godfrey	7/9/2018	Caretaker	No	No	No	No	No	Yes	None

Appendix 1A: Supplementary Staff Without Adequate Records										
No	Name	Date of Employment	Position	Application Letter	Employment Letter	TOR	PAN	Police clearance	CV	Qualification (Indicate Highest)
455	Muana F. Golafale	N/A	Gardener	No	No	No	No	No	Yes	High School Diploma
456	Lucia Gorvoe	8/15/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
457	Hoover O. Goweh	3/30/2018	Steward	No	No	No	No	No	Yes	High School Diploma
458	J. Romel Greaves	7/9/2018	Gardener	No	No	No	No	No	Yes	None
459	Claricer S. Harris	7/9/2018	Caretaker	No	No	No	No	No	No	High School Diploma
460	Boakai P. Harris	6/27/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
461	James Harris	6/27/2018	Caretaker	No	No	No	No	No	Yes	None
462	Patrick J. Harris	6/9/2018	Research Assistant	No	No	No	No	No	No	High School Diploma
463	Kumba Harris	3/28/2018	Dietician	No	No	No	No	No	Yes	None
464	Mintee G. Harvey	6/27/2018	Nurse Aide	No	No	No	No	No	Yes	High School Diploma
465	Wilson T. Henderson	6/14/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
466	Jesse Hill	6/26/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
467	Weady M. Hoff	6/1/2018	Research Officer	No	No	No	No	No	Yes	BSc Degree in Public Administration
468	Jimmidell Hoggard	3/9/2018	Hostess	No	No	No	No	No	Yes	High School Diploma
469	Victor Holmes	N/A	Gardener	No	No	No	No	No	Yes	High School Diploma
470	Emmanuel Howard	7/10/2015	Welder	No	No	No	No	No	Yes	High School Diploma
471	Eve K. Jallah	7/9/2018	Caretaker	No	No	No	No	No	Yes	None
472	Sonnie Jallah	3/30/2018	Gardener	No	No	No	No	No	Yes	High School Diploma
473	Irene K. C. Jallah	6/26/2018	Pastry Maker	No	No	No	No	No	Yes	High School Diploma
474	Akoi R. Jallah	3/9/2018	Steward	No	No	No	No	No	Yes	High School Diploma
475	Jacquelyn W Jallah	9/4/2019	Caretaker	No	No	No	No	No	Yes	High School Diploma
476	Mohammed S. Jalloh	12/1/2020	Adm Asst	No	No	No	No	No	Yes	None
477	Anthoinette Jarbo	6/29/2018	Job Inspector	No	No	No	No	No	Yes	High School Diploma
478	Louis Jargbah	4/1/2018	Laundry Lady	No	No	No	No	No	Yes	High School Diploma

Appendix 1A: Supplementary Staff Without Adequate Records										
No	Name	Date of Employment	Position	Application Letter	Employment Letter	TOR	PAN	Police clearance	CV	Qualification (Indicate Highest)
479	Ohyndis M. Jarwee	6/26/2018	Caretaker	No	No	No	No	No	Yes	BBA Degree in Procurement and supply Chain Management
480	Jestina M. Joemah	3/9/2018	Hostess	No	No	No	No	No	Yes	BA Degree in Sociology
481	Emmanuel K. Johnson	6/14/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
482	Ellen Davis Johnson	N/A	Cook	No	No	No	No	No	No	None
483	Williams S. F. Johnson	7/9/2018	Gardener	No	No	No	No	No	Yes	High School Diploma
484	Lawrence Johnson	7/7/2018	Techenican	No	No	No	No	No	Yes	High School Diploma
485	Mama Jones	7/9/2018	Caretaker	No	No	No	No	No	Yes	None
486	Josephine H. Josiah	7/4/2018	Office Assistant	No	No	No	No	No	Yes	High School Diploma
487	Mariam Kamara	6/12/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
488	Princess B. Kamara	6/26/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
489	Sekou Kamara	7/9/2018	Gardener	No	No	No	No	No	Yes	None
490	Mama Kamara	6/29/2018	Administrative Assistant	No	No	No	No	No	Yes	High School Diploma
491	Morris Kangar	6/15/2018	Steward	No	No	No	No	No	No	High School Diploma
492	Sanvee Kanneh	4/2/2018	Gardener	No	No	No	No	No	Yes	High School Diploma
493	Comfort D. Karlor	3/30/2018	Caretaker	No	No	No	No	No	Yes	None
494	Evelyn Keah	6/26/2018	Caretaker	No	No	No	No	No	Yes	None
495	Mamudu Keita	6/27/2018	Project Officer	No	No	No	No	No	No	High School Diploma
496	Hajah A. V. Kemokai	3/9/2018	Hostess	No	No	No	No	No	Yes	High School Diploma
497	Kaleko Kerbiah	6/5/2018	Steward	No	No	No	No	No	No	None
498	Terry K. Kezelee	6/15/2018	Gardener	No	No	No	No	No	No	High School Diploma
499	Mariama Kiadii	12/1/2020	Secretary	No	No	No	No	No	No	High School Diploma
500	Evelyn Koffa	6/9/2018	Caretaker	No	No	No	No	No	Yes	None

Appendix 1A: Supplementary Staff Without Adequate Records										
No	Name	Date of Employment	Position	Application Letter	Employment Letter	TOR	PAN	Police clearance	CV	Qualification (Indicate Highest)
501	George S. Koilor	7/15/2018	Research Officer	No	No	No	No	No	No	MBA Degree in Administrative Management
502	Saydee Kojoe	7/9/2018	Gardener	No	No	No	No	No	No	None
503	Esther C. Kollie	6/9/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
504	Massayan Kollie	6/15/2018	Nurse Aide	No	No	No	No	No	Yes	High School Diploma
505	Amos S Kollie	5/30/2022	Cleaner	Yes	No	No	No	No	Yes	High School Diploma
506	Moses Kollie	7/9/2018	Gardener	No	No	No	No	No	Yes	None
507	Isaac Korfah	3/9/2018	Steward	No	No	No	No	No	Yes	High School Diploma
508	Justine F. Korta	6/26/2018	Caretaker	No	No	No	No	No	Yes	BSc Degree in Information Technology(IT)
509	Yallah S. Koryon	29/03/20018	Steward	No	No	No	No	No	Yes	High School Diploma
510	Theresa Kpakio	6/26/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
511	Sabena Kpakolo	6/27/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
512	Cerena Kparkar	6/14/2018	Office Assistant	No	No	No	No	No	Yes	Bsc Degree and Certificate in Computer Software
513	Marie S. Kpeagba	7/9/2018	Caretaker	No	No	No	No	No	Yes	None
514	Diamond G. Kromah	3/29/2018	Caretaker	No	No	No	No	No	Yes	None
515	Sam Kulah	3/29/2018	Gardener	No	No	No	No	No	No	None
516	Joseph Labalah	2/3/2018	Gardener	No	No	No	No	No	Yes	None
517	Patricia Leayee	3/9/2018	Hostess	No	No	No	No	No	No	High School Diploma
518	Nathaniel B. Logan	N/A	Caretaker	No	No	No	No	No	Yes	None
519	Amulia Manubah	6/27/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
520	Mark T Martor	11/22/2021	Cook	No	No	No	No	No	Yes	None
521	Alieu Massalay	3/29/2018	Decorator	No	No	No	No	No	Yes	High School Diploma

Appendix 1A: Supplementary Staff Without Adequate Records										
No	Name	Date of Employment	Position	Application Letter	Employment Letter	TOR	PAN	Police clearance	CV	Qualification (Indicate Highest)
522	Mary B. Massaquoi	8/15/2018	Caretaker	No	No	No	No	No	Yes	BSc Degree in Accounting
523	Ben McCarthy	6/14/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
524	Nathaniel Menyongar	3/9/2018	Steward	No	No	No	No	No	Yes	None
525	Jessica Moore	6/28/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
526	Promise Morlee	6/26/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
527	Abraham Morris	3/29/2018	Gardener	No	No	No	No	No	Yes	None
528	Harris F. Morris	6/13/2018	Steward	No	No	No	No	No	Yes	High School Diploma
529	Vivian Morris	3/29/2018	Chief Dietician	No	No	No	No	No	No	None
530	Benjamin V. Mulbah	8/15/2018	Gardener	No	No	No	No	No	Yes	High School Diploma
531	J. Roosevelt Mulbah	8/15/2018	Gardener	No	No	No	No	No	Yes	High School Diploma
532	Yassah Mulbah	3/9/2018	Hostess	No	No	No	No	No	Yes	None
533	Charles Mulbah	June, 2016	Gardener	No	No	No	No	No	Yes	None
534	Janet J. Musa	6/26/2018	Secretary	No	No	No	No	No	Yes	High School Diploma
535	Jackson K. Musah	6/26/2018	Project Analyst	No	No	No	No	No	Yes	BBA Degree in Public Administration
536	Odelline S. Myers	6/15/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
537	Decotee M. Nagbe	7/9/2018	Caretaker	No	No	No	No	No	No	None
538	Comfort Naimah	3/9/2018	Hostess	No	No	No	No	No	Yes	High School Diploma
539	John S. Narmah	7/9/2018	Technician	No	No	No	No	No	Yes	Bsc Degree in General Biology
540	Edith K. Nathan	3/9/2018	Hostess	No	No	No	No	No	Yes	High School Diploma
541	Emmanuel Nimely	8/15/2018	Gardener	No	No	No	No	No	Yes	High School Diploma
542	Theophilus T. Nugba	1/29/2019	Gardener	No	No	No	No	No	Yes	High School Diploma
543	Marcus Nugbo	22/02/2018	Gardener	No	No	No	No	No	No	None
544	David J. Nuta	6/29/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
545	Nester Nyan	4/2/2018	Gardener	No	No	No	No	No	Yes	High School Diploma

Appendix 1A: Supplementary Staff Without Adequate Records										
No	Name	Date of Employment	Position	Application Letter	Employment Letter	TOR	PAN	Police clearance	CV	Qualification (Indicate Highest)
546	Othello L. Nyemah	7/9/2018	Nurse RN	No	No	No	No	No	Yes	MNA Degree in Nursing Administration
547	Naomi T. Nyepahn	3/27/2018	Protocol Officer	No	No	No	No	No	Yes	High School Diploma
548	Marinam Passawe	3/9/2018	Hostess	No	No	No	No	No	Yes	None
549	Mardea R. Paul	6/26/2018	Caretaker	No	No	No	No	No	Yes	High School Diploma
550	Naomi Paygar	6/26/2018	Cook	No	No	No	No	No	No	None
551	Darius Paygar	6/18/2021	Steward	No	No	No	No	No	Yes	High School Diploma
Summary of unavailable records on personnel's files				542	547	551	551	551	340	200

Appendix 1B: Supplementary Staff Without Personnel File

No	Name	Position	Sec/Unit
1	Isaac Gebah	Office Assistant	10211 - Administration and Management
2	Samson Giddings	Office Assistant	
3	Randall G Jargbah	Driver	
4	Naomi Myers Joboe	Research Officer	10211 - Administration and Management
5	Emmanuel Jones	Driver	10211 - Administration and Management
6	Richard W Karr	Sr Technical Asst. _1	
7	Patience Kollie	Seamstress	10204 - Domestic and Special Service
8	Patience P. Pewu	Research Officer	10211 - Administration and Management
9	Korieh M Camara	Office Assistant	
10	Chenteaa M Dennis	Gardener	
11	Joetta K. Dovillie	Caretaker	10204 - Domestic and Special Service
12	William P. S. Jibbli	Sr. Research Analyst	10204 - Domestic and Special Service
13	Alice Myers	Research Officer	10211 - Administration and Management
14	Juricka Tallay Nagbe	Research Analyst	10204 - Domestic and Special Service
15	Steward K. Oppong	IT Technician	10209 - Public Affairs and Communication
16	Victoria Caine Payley	Gardener	10204 - Domestic and Special Service
17	Martha Powell	Caretaker	10204 - Domestic and Special Service
18	Myra J Reeves	Butler-VIP	
19	Fatu Sumo	Caretaker	
20	Vivian M Waylee	Decorator	10204 - Domestic and Special Service
21	Patrick Weinpaye	Technical Asst	10204 - Domestic and Special Service
22	Edwood N. Dennis	Media Officer	10209 - Public Affairs and Communication
23	Comfort Freeman	Caretaker	10204 - Domestic and Special Service
24	Nancy A. Larnor	Director/ OFL	10204 - Domestic and Special Service
25	Henry Tarpeh	Office Assistant	10204 - Domestic and Special Service
26	Ellis D. Togba	Media Officer	10209 - Public Affairs and Communication
27	Emmanuel Tuloe	Protocol Officer	
28	Girmanie Y. Powell	Caretaker	10204 - Domestic and Special Service
29	Teahdeey A. Robertson	Protocol Officer	10201 - Office of the President
30	Bondo Saah	Laundry Man	10204 - Domestic and Special Service
31	Isaac B Sarr	Caretaker	10204 - Domestic and Special Service
32	Bendu M. Saydee	Caretaker	10204 - Domestic and Special Service
33	Stanley Sharpe	Office Assistant	10211 - Administration and Management
34	Jackson S. Smith	Gardener	10204 - Domestic and Special Service
35	Emmanuel Favor Snyder	Caretaker	10204 - Domestic and Special Service
36	Emmanuel J. Sohn	Steward	10204 - Domestic and Special Service
37	Emmanuel Tarr	Mason	10207 - Technical Services
38	Mohammed Tucker	Mechanic Auto Electrician	10211 - Administration and Management
39	Dorris Z. Verdier	Dietician	10204 - Domestic and Special Service
40	Pormise Weah	Steward	10204 - Domestic and Special Service
41	Rachel Weedor	Caretaker	10204 - Domestic and Special Service
42	Esther Wolloh	Laundry Lady	10204 - Domestic and Special Service
43	Sylvester Yancy	Gardener	10204 - Domestic and Special Service
44	Bobby Yekeh	Computer Technician	10204 - Domestic and Special Service
45	Miaway E. Yoodo	Driver	10211 - Administration and Management
46	Washington B Youkpee	Steward	

Appendix 1B: Supplementary Staff Without Personnel File

No	Name	Position	Sec/Unit
47	Louis Broh	Caretaker	10204 - Domestic and Special Service
48	Ervin Cummings	Office Assistant	10211 - Administration and Management
49	Joe M. DAVies	Caretaker	
50	Abraham S. Davis	SSR Officer	10206 - Presidential Advisory Board
51	Sarah L. Fallah	Caretaker	
52	Dorris Gaye	Dietician	10204 - Domestic and Special Service
53	Harrison Happie	Steward	10204 - Domestic and Special Service
54	Christian Helbert, Jr.	Computer Operator	10211 - Administration and Management
55	Bundoo F. Janathan	Steward	10204 - Domestic and Special Service
56	Kolu Jeff	Gardener	10204 - Domestic and Special Service
57	Othello Jimlack	Stewart	
58	William P Johnson	Gardener	10204 - Domestic and Special Service
59	Kowel Kabbah	Steward	10204 - Domestic and Special Service
60	Massalay Kadiatu	Hostess	10204 - Domestic and Special Service
61	Musu Kamara	Caretaker	10204 - Domestic and Special Service
62	Mustapha Kamara	Gardener	10204 - Domestic and Special Service
63	Lorpu N. Kamara	Gardener	10204 - Domestic and Special Service
64	Morris Kamara	Caretaker	10204 - Domestic and Special Service
65	Hawa Kemokai	Caretaker	10204 - Domestic and Special Service
66	Joseph B. Kormah	Mechanic	
67	Asha J. Kromah	Caretaker	10204 - Domestic and Special Service
68	James Luke	Gardener	10204 - Domestic and Special Service
69	Joycelyn Massaquoi	Caretaker	10204 - Domestic and Special Service
70	George P. J Monday Jr	Driver	10211 - Administration and Management
71	Massalay Nafie	Hostess	10204 - Domestic and Special Service
72	Hawa Kettor	Hostess	
73	Steward D Kollie	Office Assistant	
74	Amos Kollie Jr.	Tecnician	10207 - Technical Services
75	Jackson Korvah	Mason	10204 - Domestic and Special Service
76	Timothy Kpana	Plumber	10207 - Technical Services
77	Kimberlyn M. Kromah	Office Assistant	
78	Ruben Kun	Caretaker	10204 - Domestic and Special Service
79	Jack P Llyoid	Research Analyst	10210 - Domestic and Special Service
80	Rosevelt Mawolo	Painter	
81	Lasandra S Mento	Technical Assistant	10209 - Public Affairs and Communication
82	Zraneh Miapah	Secretary	10211 - Administration and Management
83	Nancy W Montgomery	Caretaker	
84	Philip Neimah	Office Assistant	
85	Leroy N. Nmah	Office Assistant	
86	Stephen Nyemah	Gardener	10204 - Domestic and Special Service
87	Patrick Nyewah	Driver	
88	Rachel B Obay	Hostel Entry level	
89	Betty Yei Paye	Caretaker	10204 - Domestic and Special Service
90	Alvin Peal	Steward	10208 - Domestic and Special Service
91	Mitchell V. Qualey	Research Asst	
92	Fedell Reeves	Welder	10207 - Technical Services
93	Musu Rogers	Caretaker	
94	Comfort M. Sackie	Caretaker	10204 - Domestic and Special Service

Appendix 1B: Supplementary Staff Without Personnel File

No	Name	Position	Sec/Unit
95	Mitchell M. Sallay	Research Analyst	
96	James Sanco	Sr. Tech Asst	
97	Anthony W. Scott	Techncal Assistance	
98	Theodosia W Siebo	Caretaker	10211 - Administration and Management
99	J. Aloysius Smith	Executive Secretary	10211 - Administration and Management
100	Danitter H. Smith	Record Officer	10211 - Administration and Management
101	Patience Smith	Research Asst	
102	Oretha Solo	Caretaker	10204 - Domestic and Special Service
103	Tracy J. Somah	Caretaker	10204 - Domestic and Special Service
104	Levi Somah	Gardener	10204 - Domestic and Special Service
105	Aloysius K. Sonpon	Caretaker	10204 - Domestic and Special Service
106	Erica P. Sorbo	Supply Officer	10211 - Administration and Management
107	Jeannie Steel	Caretaker	10204 - Domestic and Special Service
108	Alfred Suah	Electrician	
109	Nathaniel S. K Sulonteh	Beautician	10204 - Domestic and Special Service
110	Edwina E Tandoh	Caretaker	10204 - Domestic and Special Service
111	Junior Tannie	Gardener	10204 - Domestic and Special Service
112	Miata P. Tarlawalli	Caretaker	10204 - Domestic and Special Service
113	Daniel Tarr	Asst. Director	10207 - Domestic and Special Service
114	Wellington Taweh	Gardener	10204 - Domestic and Special Service
115	Elvej A. Taylor	Office Assistant	
116	Patricia Teah	Cook	10204 - Domestic and Special Service
117	L. Christopher Teah	Painter	10207 - Technical Services
118	Boima Thicker	Ac Tech	10204 - Domestic and Special Service
119	Moses D. Toe	Caretaker	10204 - Domestic and Special Service
120	Lelia M. Toe	Caretaker	10204 - Domestic and Special Service
121	Pinky S. Toe	Special Attendant	10211 - Administration and Management
122	Melissa Toe	Cleaner	10204 - Domestic and Special Service
123	Ernest Joe Toe	Driver	10211 - Administration and Management
124	S. Josephus Torjilar	Supervisor	10204 - Domestic and Special Service
125	Amos H. Towah Jr.	Driver	10211 - Administration and Management
126	Aminata Trawally	Caretaker	10204 - Domestic and Special Service
127	Robert L. Tumay	Decorator	10204 - Domestic and Special Service
128	Mary Tumu	Caretaker	10204 - Domestic and Special Service
129	James B. Twegbeh	Gardener	10204 - Domestic and Special Service
130	Gladys Urey	Caretaker	10204 - Domestic and Special Service
131	Cecelia S. Vankpana	Caretaker	10204 - Domestic and Special Service
132	Claudia Varney	Caretaker	
133	Annette Varpilah	Cleaner	10204 - Domestic and Special Service
134	Bayoh R. Verdier	Caretaker	10204 - Domestic and Special Service
135	Anthony M. Vincent	Caretaker	10204 - Domestic and Special Service
136	Kluboh Waiwor	Caretaker	10204 - Domestic and Special Service
137	John E. Watts	Dispatcher	
138	Ophelia Weah	Caretaker	10204 - Domestic and Special Service
139	Rosetta Weah	Hostess	10204 - Domestic and Special Service
140	Stephen Weah	Gardener	
141	Patience C. Weedor	Caretaker	10204 - Domestic and Special Service
142	Philips Whendah	Driver	10211 - Administration and Management

Appendix 1B: Supplementary Staff Without Personnel File

No	Name	Position	Sec/Unit
143	J. Oscar K. Woyah	Gardener	10204 - Domestic and Special Service
144	Maclucius Wrobeh	Painter	
145	Amita R. S. Wureh	Caretaker	10204 - Domestic and Special Service
146	Tarius Yantay	Technician	
147	Prince O Yekelorde	Technician	
148	Prince Yormie	Caretaker	
149	V. Mulbah Zakama	Gardener	10204 - Domestic and Special Service
150	Glaylor B. Zayzay	Research Assistant	
151	Sheriff M. Abu	Caretaker	10204 - Domestic and Special Service
152	Joseph Amoeya	Driver	10211 - Administration and Management
153	Yvonne T Anderson	Office Assistant	
154	Kormassa Arkoi	Caretaker	
155	Marxic K Bannie	Office Assistant	10204 - Domestic and Special Service
156	Apriel Bentoe	Cook	10204 - Domestic and Special Service
157	Ophelia Bernard	Cleaner	10204 - Domestic and Special Service
158	Sasay Bestman	Driver	
159	Baby Bia	Caretaker	10204 - Domestic and Special Service
160	Lester Blacktom	Clerk	10211 - Administration and Management
161	Princess W. Blawah	Record Officer	10211 - Administration and Management
162	Rose G Bolee	Hostess	
163	Maxwell Brisbane	Gardener	10204 - Domestic and Special Service
164	Tenneh K. Bropleh	Sr. Technical Assistant	10211 - Administration and Management
165	Jacob S. Brown	Research Analyst	10211 - Administration and Management
166	Princess N Browne	Caretaker	10204 - Domestic and Special Service
167	Nancy Caesar	Caretaker	
168	Emmanuel Capehart	Technical Assistant	10204 - Domestic and Special Service
169	Henry P. Clayeh	Technical Assistant	10204 - Domestic and Special Service
170	Blama B. Crawford	Expeditor	
171	Emmett M. Crayton Jr.	Gardener	10204 - Domestic and Special Service
172	Mamie N. Cummings	Caretaker	10204 - Domestic and Special Service
173	Ramsey O. Cummings	Expeditor	10211 - Administration and Management
174	Dauda Dagoseh	Gardener	10204 - Domestic and Special Service
175	Matee R. Darway	Hostess	10204 - Domestic and Special Service
176	Daniel T. Davis	Caretaker	
177	Korto Dinsea	Caretaker	10204 - Domestic and Special Service
178	Glorious Diah	Caretaker	10210 - Administration and Management
179	Kou Dorkago	Research Assistant	Administration
180	Jallah T Esiah	GSO Officer/RIA	10211 - Administration and Management
181	Siah Fayiah	Caretaker	10204 - Domestic and Special Service
182	Leamon P. Flomo	Research Officer	
183	Jeremiah Gaye	Driver	10211 - Administration and Management
184	Emmanuel George	Caretaker	
185	Varney Giahwea	Driver	
186	Boye Gibson	Painter	
187	Isaac E. Gleyah	Steward	10209 - Domestic and Special Service
188	Sandra W. Gmah	Office Assistant	

Appendix 2A: Salaries and Positions not within GoL Harmonized Pay Grade

Information Per Payroll (US\$)					Information Per GOL Harmonized Pay Grade (US\$)			Difference b/w GOL Payroll and Pay Grade		Comment
No.	Position	Number of Position Existing	Gross salary per MOS Payroll		Position	Gross Salary Per GOL Harmonized Pay Grade				
			Lowest A	Highest B		Lowest C	Highest D	Lowest E=(A-C)	Highest F=(B-D)	
1	Electrician	4	251.00	654.00	Electrician	150.00	375.00	101.00	279.00	MOS lowest and highest salaries are above GOL Paygrade
2	Executive Secretary	2	457.00	1,576.00	Executive Secretary	350.00	500.00	107.00	1,076.00	MOS lowest and highest salaries are above GOL Paygrade
3	Research Assistant	8	228.00	550.00	Research Assistant	275.00	405.00	(47.00)	145.00	MOS lowest and highest salaries are below and above that of GOL Paygrade respectively
4	Research Officer	12	251.00	1,085.00	Research Officer	275.00	640.00	(24.00)	445.00	MOS lowest and highest salaries are

Appendix 2A: Salaries and Positions not within GoL Harmonized Pay Grade

Appendix 2A: Salaries and Positions not within GOL Harmonized Pay Grade

Information Per Payroll (US\$)					Information Per GOL Harmonized Pay Grade (US\$)			Difference b/w GOL Payroll and Pay Grade		Comment
No.	Position	Number of Position Existing	Gross salary per MOS Payroll		Position	Gross Salary Per GOL Harmonized Pay Grade				
			Lowest A	Highest B		Lowest C	Highest D	Lowest E=(A-C)	Highest F=(B-D)	
										below and above that of GOL Paygrade respectively
5	Computer Technician	1	-	237.90	None	-	-	-	237.90	Position and salary not within GOL Paygrade
6	Dep. Director	1	-	686.25	None	-	-	-	686.25	Position and salary not within GOL Paygrade
7	Dirctor - Press OFL	1	-	1,805.00	None	-	-	-	1,805.00	Position and salary not within GOL Paygrade
8	Director OFL	1	-	2,345.50	None	-	-	-	2,345.50	Position and salary not within GOL

Appendix 2A: Salaries and Positions not within GoL Harmonized Pay Grade

Information Per Payroll (US\$)					Information Per GOL Harmonized Pay Grade (US\$)			Difference b/w GOL Payroll and Pay Grade		Comment
No.	Position	Number of Position Existing	Gross salary per MOS Payroll		Position	Gross Salary Per GOL Harmonized Pay Grade				
			Lowest A	Highest B		Lowest C	Highest D	Lowest E=(A-C)	Highest F=(B-D)	
										Paygrade
9	Finance Dirctor OFL	1	-	1,805.00	None	-	-	-	1,805.00	Position and salary not within GOL Paygrade
10	Hostel Entry level	1	-	237.90	None	-	-	-	237.90	Position and salary not within GOL Paygrade
11	Logistics	1	-	228.75	None	-	-	-	228.75	Position and salary not within GOL Paygrade
12	Public Relation Officer	1	-	411.75	None	-	-	-	411.75	Position and salary not within GOL Paygrade
13	Sr Technical Asst. _1	1	-	503.25	None	-	-	-	503.25	Position and salary

Appendix 2A: Salaries and Positions not within GoL Harmonized Pay Grade

Information Per Payroll (US\$)					Information Per GOL Harmonized Pay Grade (US\$)			Difference b/w GOL Payroll and Pay Grade		Comment
No.	Position	Number of Position Existing	Gross salary per MOS Payroll		Position	Gross Salary Per GOL Harmonized Pay Grade				
			Lowest A	Highest B		Lowest C	Highest D	Lowest E=(A-C)	Highest F=(B-D)	
										not within GOL Paygrade
14	Sr. Research Analyst	1	-	475.00	None	-	-	-	475.00	Position and salary not within GOL Paygrade
15	Sr. Tech Asst	1	-	570.88	None	-	-	-	570.88	Position and salary not within GOL Paygrade
16	Sr. Technical Assistant	1	-	274.50	None	-	-	-	274.50	Position and salary not within GOL Paygrade
17	Sr. Technical Officer	1	-	642.99	None	-	-	-	642.99	Position and salary not within GOL Paygrade

Appendix 2B: Disparities within Staff's Salaries

No	Position	Number of Staff Occupying Position	Gross Salary		Variance C=(A-B)	Comment
			Highest A	Lowest B		
1	Administrative Assistant	6	594	251	343.00	3 out of 6 staff paid lower salaries
2	Caretaker	254	539	183	356.00	2 and 7 out of 254 staff paid lowest and highest salaries respectively
3	Cleaner	10	237	183	54.00	6 out of 10 staff paid lower salaries
4	Computer Operator	3	320	251	69.00	2 out of 3 staff paid lower salaries
5	Cook	13	251	237	14.00	3 out of 13 staff paid lower salaries
6	Decorator	7	274	237	37.00	1 out of 7 staff paid highest salary
7	Director - Audio	2	1,601	274	1,327.00	1 out of 2 staff paid higher salary
8	Dispatcher	2	274.00	220	54.00	1 out of 2 staff paid higher salary
9	Driver	36	320.00	183	137.00	5 and 2 out of 36 staff paid lowest and highest salaries respectively
10	Electrician	4	654.00	251	403.00	1 out of 4 staff paid highest salary
11	Executive Secretary	2	1,576.00	457	1,119.00	1 out of 2 staff paid higher salary
12	Expeditor	4	663.00	275	388.00	1 and 1 out of 4 staff paid lowest and highest salaries respectively
13	Gardener	100	287.00	183	104.00	2 and 2 out of 100 staff paid lowest and highest salaries respectively
14	Hostess	34	320.00	228	92.00	3 and 1 out of 34 staff paid lowest and highest salaries respectively
15	IT Technician	2	434.00	366	68.00	1 out of 2 staff paid higher salary
16	Job Inspector	2	274.00	251	23.00	1 out of 2 staff paid higher salary
17	Mason	5	274.00	237	37.00	1 out of 5 staff paid lowest salary
18	Mechanic	6	274.00	237	37.00	1 out of 6 staff paid lowest salary
19	Nurse Aide	7	320.00	228	92.00	3 out of 7 staff paid lower salaries
20	Nurse RN	6	500.00	457	43.00	1 out of 6 staff paid highest salary
21	Office Assistant	34	366.00	105	261.00	11 and 3 out of 34 staff paid lowest and highest salaries respectively
22	Office Attendant	6	274.00	251	23.00	2 out of 6 staff paid lower salaries

No	Position	Number of Staff Occupying Position	Gross Salary		Variance C=(A-B)	Comment
			Highest A	Lowest B		
23	Painter	5	251.00	183	68.00	1 out of 5 staff paid lowest salary
24	Plumber	6	274.00	251	23.00	1 out of 6 staff paid highest salary
25	Procurement Officer	2	457.00	388	69.00	1 out of 2 staff paid higher salary
26	Protocol Officer	4	571.00	503	68.00	1 out of 4 staff paid lowest salary
27	Record Officer	5	526.00	251	275.00	1 out of 5 staff paid highest salary
28	Research Analyst	6	457.00	274	183.00	3 out of 6 staff paid lower salaries
29	Research Assistant	8	550.00	228	322.00	1 and 2 out of 8 staff paid lowest and highest salaries respectively
30	Research Officer	12	1,085.00	251	834.00	1 and 4 out of 12 staff paid lowest and highest salaries respectively
31	Secretary	4	435.00	275	160.00	1 out of 4 staff paid highest salary
32	Steward	31	237.00	175	62.00	2 out of 31 staff paid lower salaries
33	Technical Assistant	7	633.00	237	396.00	3 out of 7 staff paid lower salaries
34	Technician	9	292.00	228	64.00	4 out of 9 staff paid lower salaries
35	Welder	6	274.00	228	46.00	1 out of 6 staff paid lowest salary

Appendix 3: Transactions without evidence of Supporting Documents (Variance between IFMIS Records and Payment Vouchers) for Supplementary Personnel

No	Period	Budget Line	Amount per IFMIS Records A		Amount per Supporting Documents B		Amount without Supporting Documents Variance: C = (A-B)	
			US\$	L\$	US\$	L\$	US\$	L\$
1	July 2018 to June 2019	Consultancy Services	2,233,010.70	397,985.69	1,771,351.13	301,553.48	461,659.57	96,432.21
2	July 2019 to June 2020	Consultancy Services	2,169,837.97	1,237,786.77	877,943.79	977,544.59	1,291,894.18	260,242.18
3	July 2020 to June 2021	Consultancy Services	1,892,907.38	360,187.83	367,968.65	176,967.68	1,524,938.73	183,220.15

*Auditor General's Report on the
Compliance Audit of the Payroll of the Ministry of State for Presidential Affairs (MOS)
For the periods ended March 31, 2024*

No	Period	Budget Line	Amount per IFMIS Records A		Amount per Supporting Documents B		Amount without Supporting Documents Variance: C = (A-B)	
			US\$	L\$	US\$	L\$	US\$	L\$
4	July 2021 to December 2021 (Special Budget Year)	Consultancy Services	1,161,192.10	98,373.83	21,030.91	-	1,140,161.19	98,373.83
5	January to December 2022	Consultancy Services	2,328,050.40	194,948.82	483,761.24	60,404.64	1,844,289.16	134,544.18
6	January to December 2023	Consultancy Services	2,300,329.72	323,497.41	629,699.54	131,543.75	1,670,630.18	191,953.66
Total			12,085,328.27	2,612,780.35	4,151,755.26	1,648,014.14	7,933,573.01	964,766.21

Appendix 4A: Discrepancies between Personnel Listings Maintained for the Periods			
No	Name	Position	Gross Salary
A. Staff on Personnel Listing #1 (Listing of 739 employees) and not on Personnel Listing #2 (listing of 731 employees)			
1	Rachel T Clarke	Office Assistant	240.00
2	Kingston M Kolleh Jr	Office Assistant	240.00
3	Jackie W. Diggs	Record Officer	275.00
4	Kissah S. K Dennis	Office Assistant	240.00
5	Ayea Seymour	Office Assistant	240.00
6	Anthony McGill	Research Officer	252.00
7	Alvin G. Tarr	Office Assistant	250.00
8	Steve M Harris	Gardener	175.00
B. Staff on Personnel Listing #2 (Listing of 731 employees) and not on Personnel Listing #1 (listing of 739 employees)			
1	Alonso Joe	Research Asst	251.63
2	Jestina M. Joemah	Hostess	260.78
3	Bendu John	Caretaker	237.90
4	Josiah K. Johnson	Gardener	237.90
5	Emmanuel K. Johnson	Caretaker	237.90

Appendix 4B: Staff on Payroll and not on Personnel Listing				
No	Name	Position	Gross Salary	Bank
1	Antoinette D. Anderson	Protocol Officer	571.00	Afriland
2	Anthony D Tuweh	Steward	274.90	Afriland
3	Mary Tumu	caretaker	237.90	Afriland
4	Justina Toe	Protocol Officer	571.88	Afriland
5	Joseph B Kromah	mechanic	274.50	Afriland
6	Dorris Sweetgay	dietician	237.90	Afriland
7	Levi Somah	gardener	237.90	Afriland
8	Samuel Smith	gardener	237.90	Afriland
9	Ahmed Sherff	Protocol Officer	571.88	Afriland
10	Faith N Sayeh	caretaker	237.90	Afriland
11	Tracy T Nagbe	caretaker	237.90	Afriland
12	Harrison Mulbah	Dispatcher	274.50	Afriland
13	Akma K Mason	caretaker	237.90	Afriland
14	Ben Logan	Laundry Man	237.90	Afriland
15	Ruben Kun	caretaker	237.90	Afriland
16	Fanta Kromah	caretaker	237.90	Afriland
17	Henrietta T King	Protocol Officer	571.88	Afriland
18	Mamadee Keita	gardener	237.90	Afriland
19	Kona E Kanneh	caretaker	237.90	Afriland
20	George W Johnson	caretaker	237.90	Afriland
21	James A Jambia	Driver	320.25	Afriland
22	Rebecca I Jah	caretaker	237.90	Afriland
23	Angie P Goe	caretaker	237.90	Afriland
24	Augustus W Brooks	caretaker	237.90	Afriland
25	Thomas Fallah	Steward	237.90	Afriland
26	Rebecca B Dennis	Protocol Officer	571.88	Afriland
27	Shark N Brown	Linesman	274.50	Afriland
28	Maxwell Brisbane	gardener	237.90	Afriland
29	Princess Attia	Office Assistant	274.50	LBDI
30	Catherine Grant	Technician	274.50	LBDI
31	Adama Kiewu	Driver	274.50	LBDI

Appendix 4B: Staff on Payroll and not on Personnel Listing				
No	Name	Position	Gross Salary	Bank
32	Snorte W. Sherman	Procuremt Director	1,143.75	LBDI
33	Stenlyey Sharpe	Office Assistant	274.50	LBDI
34	Horatias A. Richards	Media Relation Off	366.00	IB
35	Wellington Seah	Office Assistant	274.50	IB
36	Josiah K. Johnson	Gardener	237.90	IB
37	Louise Cheah	Sr. Excutive Secretary	1,464.00	Ecobank
38	Grace E Johnson	Director Social Service	1,830.00	Ecobank
39	wiefuh E Topor Sr.	Dep. Director	686.25	Ecobank
40	P.Sheba Dennis	Receptionist	225.00	Ecobank
41	Ballah James F	Gardener	237.90	GTBank
42	Brooks Gwendolyn J	Cook	366.00	GTBank
43	Cleon Christian B	Deputy Director/IT	686.25	GTBank
44	Grear Evelyn M	Caretaker	237.90	GTBank
45	Jah Etheline	Research Office	585.60	GTBank
46	Jallah Konah M.M	Sr.Technical Assistant	823.50	GTBank
47	Jomah Gargue	Supply Officer	457.50	GTBank
48	Kamara Musa	Driver	297.38	GTBank
49	Kamara Varney	Driver	274.50	GTBank
50	Karbeh Dorris	Caretaker	237.90	GTBank
51	Keryor Andrew	Office Assistant	274.50	GTBank
52	Konneh Mohamed S.	Graphic Editor	237.00	GTBank
53	Melody Dominion T.	research Assistant	370.58	GTBank
54	Richardson matthew	Security	251.63	GTBank
55	Mah Tina	Expeditor	237.90	GTBank
56	Weah Nyanplu	Driver	343.13	GTBank
57	Weah Kate N.	Sr. Technical Assistant	411.75	GTBank
58	Kollie Linda K.	Sr. Technical Assistant	427.76	GTBank

Appendix 4C: Staff on Personnel Listing and not on Payroll				
No	Name	Position	Gross Salary	Bank
1	Albert-Jonathan Brooks	Technical Assistant	603.00	Afriland
2	Joe M. DAvies	Caretaker	260.00	Afriland
3	Sekou M Dolley	Driver	260.00	Afriland
4	Sarah L. Fallah	Caretaker	250.00	Afriland
5	Dorris Gaye	Dietician	260.00	Afriland
6	Immantus Gibson	Cleaner	260.00	Afriland
7	Mohammed S. Jalloh	Adm Asst	275.00	Afriland
8	Joseph B. Kormah	Mechanic	300.00	Afriland
9	Mark T Martor	Cook	260.00	Afriland
10	Masrnoh W. Sackey	Cook	260.00	Afriland
11	John Sackie	Technician	250.00	Afriland
12	Comfort Y Saye	Cleaner	260.00	Afriland
13	Stanley Sharpe	Office Assistant	400.00	Afriland
14	Deborah Sumu	Caretaker	260.00	Afriland
15	Jartu M Tamba	Cleaner	260.00	Afriland
16	Cynthia Teah	Caretaker	260.00	Afriland
17	Vennesa Turay	Caretaker	260.00	Afriland
18	Bendu Turay	Caretaker	260.00	Afriland

No	Name	Position	Gross Salary	Bank
19	Washington B Youkpee	Steward	260.00	Afriland
20	Randall G Jargbah	Driver	250.00	LBDI
21	Naomi Myers Joboe	Research Officer	500.00	LBDI
22	Wiefue E. Topor, Sr.	Dep. Director	750.00	LBDI
23	Korieh M Camara	Office Assistant	225.00	IB
24	Chenteea M. Dennis	Gardener	260.00	IB
25	Tina Mah	Expeditor	410.00	IB
26	Martha Powell	Caretaker	260.00	IB
27	Myra J. Reeves	Butler-VIP	1,093.00	IB
28	Matthew Richardson	Security	275.00	IB
29	Jerryline Roberts	Caretaker	250.00	IB
30	Snorte W. Sherman	Procuremt Director	1,250.00	IB
31	Fatu Sumo	Caretaker	260.00	IB
32	Patrick S. Weinpaye	Technical Asst	1,200.00	IB
33	Jeddiah D Broderick	Technical Assistant	633.00	Ecobank
34	Comfort Freeman	Caretaker	250.00	Ecobank
35	Brown N Sergbeh	Cleaner	200.00	Ecobank
36	Henry Tarpeh	Office Assistant	275.00	Ecobank
37	Emmanuel Tuloe	Protocol Officer	600.00	Ecobank
38	Yvonne T Anderson	Office Assistant	200.00	GTBank
39	Marcus Andrews	Caretaker	260.00	GTBank
40	Kormassa Arkoi	Caretaker	250.00	GTBank
41	Marxic K Bannie	Office Assistant	260.00	GTBank
42	Ophelia Bernard	Cleaner	250.00	GTBank
43	Sasay Bestman	Driver	260.00	GTBank
44	Rose G Bolee	Hostess	350.00	GTBank
45	Maxwell Brisbane	Gardener	260.00	GTBank
46	Augustus W. Brooks	Caretaker	260.00	GTBank
47	Shark N. Brown	linesman	300.00	GTBank
48	Nancy Caesar	Caretaker	225.00	GTBank
49	Emmanuel Capehart	Technical Assistant	675.00	GTBank
50	Henry P. Clayeh	Technical Assistant	260.00	GTBank
51	Henry Clinton	Steward	200.00	GTBank
52	Blama B. Crawford	Expeditor	260.00	GTBank
53	Odima Davids	Cleaner	250.00	GTBank
54	Daniel T. Davis	Caretaker	250.00	GTBank
55	Ballah Debie	Caretaker	250.00	GTBank
56	Glorious Dioh	Caretaker	250.00	GTBank
57	Billson Domah	Caretaker	225.00	GTBank
58	Kou Dorkago	Research Assistant	275.00	GTBank
59	Mack D Duokenel	Technician	260.00	GTBank
60	Emmanuel G. Dweh	Gardener	200.00	GTBank
61	Leamon P. Flomo	Research Officer	725.00	GTBank
62	Rufus R Flomo	Gardener	260.00	GTBank
63	Eve P. Flomo	Caretaker		GTBank
64	Youngor B. Flomo	Caretaker	250.00	GTBank
65	Jeremiah Gaye	Driver	300.00	GTBank
66	Emmanuel George	Caretaker	250.00	GTBank
67	Varney Giahwea	Driver	250.00	GTBank

No	Name	Position	Gross Salary	Bank
68	Boye Gibson	Painter	260.00	GTBank
69	Isaac E. Gleyah	Steward		GTBank
70	Mcarthur Gloe	Caretaker	260.00	GTBank
71	Sandra W. Gmah	Office Assistant	250.00	GTBank
72	Amos K Gorlo	Gardener	200.00	GTBank
73	Prince O Yekelorde	Technician	275.00	GTBank
74	Tarius Yantay	Technician	250.00	GTBank
75	Maclucius Wrobeh	Painter	200.00	GTBank
76	Stephen Weah	Gardener	200.00	GTBank
77	John E. Watts	Dispatcher	250.00	GTBank
78	Annette Varpilah	Cleaner	250.00	GTBank
79	Cecelia S. Vankpana	Caretaker	250.00	GTBank
80	Gladys Urey	Caretaker	260.00	GTBank
81	Mary Tumu	Caretaker	260.00	GTBank
82	Lucretius S Togba	Technician	260.00	GTBank
83	Melissa Toe	Cleaner	250.00	GTBank
84	James Sanco	Sr. Tech Asst	1,225.00	GTBank
85	Mitchell M. Sallay	Research Analyst	350.00	GTBank
86	Musu Rogers	Caretaker	260.00	GTBank
87	Diamond B.K Roberts	Caretaker	250.00	GTBank
88	Fedell Reeves	Welder	250.00	GTBank
89	Mitchell V. Qualey	Research Asst	165.00	GTBank
90	Stanley M. Palay	Adm Assistance	350.00	GTBank
91	Rachel B Obay	Hostel Entry level	260.00	GTBank
92	Patrick Nyewah	Driver	200.00	GTBank
93	Leroy N. Nmah	Office Assistant	200.00	GTBank
94	Philip Neimah	Office Assistant	475.00	GTBank
95	Tracy T. Nagbe	Caretaker	260.00	GTBank
96	Nancy W Montgomery	Caretaker	275.00	GTBank
97	Lasandra S Mento	Technical Assistant	300.00	GTBank
98	Akma K, Mason	Caretaker	260.00	GTBank
99	Ben Logan	Laundry Man	260.00	GTBank
100	Jack P Llyoid	Research Analyst		GTBank
101	Ruben Kun	Caretaker	260.00	GTBank
102	Jackson Korvah	Mason	300.00	GTBank
103	Success Kortu	Office Attendent	260.00	GTBank
104	Steward D Kolli	Office Assistant	250.00	GTBank
105	Jeremie A. Khakie	Caretaker	260.00	GTBank
106	Hawa Kettor	Hostess	250.00	GTBank
107	Samatu Kanneh	Caretaker	200.00	GTBank
108	Momo A. Kamara	Caretaker	260.00	GTBank
109	Frederick S. Johnson Jr.	Driver	350.00	GTBank
110	Trokon Johnson	Office Assistant	200.00	GTBank
111	Lydia Johnson	Hostess	250.00	GTBank
112	Ralphael L Johnson	Logistics	250.00	GTBank
113	Trokon C Johnson	Caretaker	260.00	GTBank
114	Josiah K. Johnson	Gardener	260.00	GTBank
115	Alonso Joe	Research Asst	275.00	GTBank
116	Rebecca I. Jah	Caretaker	260.00	GTBank

No	Name	Position	Gross Salary	Bank
117	Favor M. Holder	Caretaker	260.00	GTBank
118	Olivia Holder	Research Officer	1,500.00	GTBank
119	Gbalee Harris	Office Assistant	250.00	GTBank
120	Harriet W. Harris	Office Assistant	275.00	GTBank
121	Boima Thicker	Ac Tech	300.00	GTBank
122	Elvej A. Taylor	Office Assistant	300.00	GTBank
123	Daniel Tarr	Asst. Director	350.00	GTBank
124	Edwina E Tandoh	Caretaker	200.00	GTBank
125	Alfred Suah	Electrician	475.00	GTBank
126	Levi Somah	Gardener	260.00	GTBank
127	Patience Smith	Research Asst	250.00	GTBank
128	Alicia N Simbo	Cleaner	260.00	GTBank
129	Theodosia W Siebo	Caretaker	260.00	GTBank

Appendix 4D: Staff with no Assigned Department and Employee's ID# (per Personnel Listing)

No	Name	Position	Gross Salary
1	Yvonne T Anderson	Office Assistant	233.00
2	Kormassa Arkoi	Caretaker	228.75
3	Halimatu Bah	Caretaker	228.75
4	Sasay Bestman	Driver	237.90
5	Rose G Bolee	Hostess	320.25
6	Jeddiah D Broderick	Technical Assistant	633.00
7	Albert-Jonathan Brooks	Technical Assistant	603.00
8	Nancy Caesar	Caretaker	255.88
9	Korieh M Camara	Office Assistant	105.88
10	Henry Clinton	Steward	233.00
11	Joe M. DAVies	Caretaker	237.90
12	Daniel T. Davis	Caretaker	228.75
13	Ballah Debie	Caretaker	228.75
14	Chenteaa M Dennis	Gardener	237.90
15	Sekou M Dolley	Driver	237.90
16	Mack D Duokenel	Technician	237.90
17	Emmanuel G. Dweh	Gardener	183.00
18	Sarah L. Fallah	Caretaker	228.75
19	Leamon P. Flomo	Research Officer	663.38
20	Rufus R Flomo	Gardener	287.90
21	Emmanuel George	Caretaker	228.75
22	Varney Giahwea	Driver	228.75
23	Immantus Gibson	Cleaner	237.90
24	Mcarthur Gloe	Caretaker	237.90
25	Sandra W. Gmah	Office Assistant	228.75
26	Dolphline Y.T Harris	Caretaker	237.90
27	Gbalee Harris	Office Assistant	228.75
28	Angeline Jaleiba	Cook	237.90
29	Mohammed S. Jalloh	Adm Asst	251.63
30	Randall G Jargbah	Driver	228.75
31	Othello Jimlack	Stewart	228.75
32	Alonso Joe	Research Asst	251.63
33	Trokon C Johnson	Caretaker	237.90

No	Name	Position	Gross Salary	Bank
34	Ralphael L. Johnson	Logistics	228.75	
35	Lydia Johnson	Hostess	228.75	
36	Trokon Johnson	Office Assistant	283.00	
37	Frederick S. Johnson Jr.	Driver	320.25	
38	Momo A. Kamara	Caretaker	237.90	
39	Samatu Kanneh	Caretaker	183.00	
40	Hawa Kettor	Hostess	228.75	
41	Mariama Kiadii	Secretary	251.63	
42	Amos S. Kollie	Cleaner	183.00	
43	Gabriel G. Kollie	Caretaker	237.90	
44	Steward D. Kollie	Office Assistant	228.75	
45	Success Kortu	Office Attendant	237.90	
46	Kimberlyn M. Kromah	Office Assistant	237.90	
47	Mark T. Martor	Cook	237.90	
48	Nancy W. Montgomery	Caretaker	251.63	
49	Philip Neimah	Office Assistant	350.00	
50	Leroy N. Nmah	Office Assistant	183.00	
51	Patrick Nyewah	Driver	183.00	
52	Rachel B. Obay	Hostel Entry level	237.90	
53	Mitchell V. Qualey	Research Asst	150.00	
54	Myra J. Reeves	Butler-VIP	850.10	
55	Jerryline Roberts	Caretaker	228.75	
56	Diamond B.K. Roberts	Caretaker	228.75	
57	Musu Rogers	Caretaker	237.90	
58	Masrnoh W. Sackey	Cook	237.90	
59	John Sackie	Technician	228.75	
60	Mitchell M. Sallay	Research Analyst	320.25	
61	William S.S. Sampson	Laundry Man	237.90	
62	James Sanco	Sr. Tech Asst	570.88	
63	Comfort Y. Saye	Cleaner	237.90	
64	Brown N. Sergbeh	Cleaner	183.00	
65	Patience Smith	Research Asst	228.75	
66	Alfred Suah	Electrician	654.63	
67	Fatu Sumo	Caretaker	237.90	
68	Deborah Sumu	Caretaker	237.90	
69	Jartu M. Tamba	Cleaner	237.90	
70	Elvej A. Taylor	Office Assistant	274.50	
71	Cynthia B. Teah	Caretaker	237.90	
72	Lucretius S. Togba	Technician	237.90	
73	Emmanual Tuloe	Protocol Officer	559.00	
74	Vennesa B. Turay	Caretaker	237.90	
75	Claudia Varney	Caretaker	251.63	
76	John E. Watts	Dispatcher	220.00	
77	Stephen Weah	Gardener	183.00	
78	Maclucius Wrobeh	Painter	183.00	
79	Bendu N. Yango	Caretaker	237.90	
80	Tarius Yantay	Technician	228.75	
81	Prince O. Yekelorde	Technician	251.63	
82	Prince Yormie	Caretaker	237.90	

No	Name	Position	Gross Salary	Bank
83	Washington B Youkpee	Steward	237.90	

Appendix 4E: Staff with no Assigned Employee's ID# (per Personnel Listing)

No.	Name	Position	Gross Salary
1	Marxic K Bannie	Office Assistant	237.90
2	Ophelia Bernard	Cleaner	228.75
3	Emmanuel Capehart	Technical Assistant	617.63
4	Henry P. Clayeh	Technical Assistant	237.90
5	Odima Davids	Cleaner	228.75
6	Glorious Diah	Caretaker	228.75
7	Billson Domah	Caretaker	255.88
8	Kou Dorkago	Research Assistant	550.00
9	Eve P. Flomo	Caretaker	275.00
10	Youngor B. Flomo	Caretaker	228.75
11	Comfort Freeman	Caretaker	228.75
12	Jeremiah Gaye	Driver	274.50
13	Isaac E. Gleyah	Steward	225.00
14	Amos K Gorlo	Gardener	283.00
15	Harriet W. Harris	Office Assistant	251.63
16	Olivia Holder	Research Officer	522.50
17	Marie Johnson	Caretaker	237.90
18	Sam Karmo	Driver	251.63
19	Jeremie A. Khakie	Caretaker	237.90
20	Jackson Korvah	Mason	274.50
21	Jack P Llyoid	Research Analyst	350.00
22	Stanley M. Palay	Adm Assistance	350.00
23	Alvin Peal	Steward	175.00
24	Theodosia W Siebo	Caretaker	237.90
25	Alicia N Simbo	Cleaner	237.90
26	Edwina E Tandoh	Caretaker	183.00
27	Henry Tarpeh	Office Assistant	251.63
28	Daniel Tarr	Asst. Director	320.25
29	Boima Thicker	Ac Tech	274.50
30	Melissa Toe	Cleaner	228.75
31	Gladys Urey	Caretaker	237.90
32	Cecelia S. Vankpana	Caretaker	228.75
33	Annette Varpilah	Cleaner	228.75

Appendix 4F: Staff with no Assigned Department and Employee's ID# (per Personnel Listing)

No.	Name	Position	Gross Salary
1	Deborah S Banquando	Research Assistant	228.75
2	Blama B. Crawford	Expeditor	395.00
3	Elijah Giaquee	Gardener	228.75
4	Boye Gibson	Painter	237.90
5	Emmanuel Gibson	Mechanic	237.90
6	Samson Giddings	Office Assistant	237.90
7	Favor M. Holder	Caretaker	237.90
8	Hawa Siryon Kamara	Caretaker	237.90
9	Richard W Karr	Sr Technical Asst. _1	503.25

No	Name	Position	Gross Salary	Bank
10	Adonis K. Kollie	Office Assistant	250.00	
11	Joseph B. Kormah	Mechanic	274.50	
12	Rosevelt Mawolo	Painter	228.75	
13	Anthony W. Scott	Technical Assistance	251.63	
14	Joseph Siebo	Office Attendant	274.50	
15	Evelyna M. Snoh	Sr. Technical Officer	642.99	
16	Gloryflor B. Zayzay	Research Assistant	237.90	

Appendix 4G: Staff with no National Identification (NIR) number (per Personnel Listing)

No.	Name	Position	Gross Salary
1	Jeddiah D Broderick	Technical Assistant	633.00
2	Albert-Jonathan Brooks	Technical Assistant	603.00
3	Sarah L. Fallah	Caretaker	228.75
4	Othello Jimlack	Stewart	228.75
5	John Sackie	Technician	228.75

Appendix 5A: Staff on Close-out Payment Listing but not on Regular Supplementary Personnel Listings

No	Name	Position	Department	Total Gross Arrear & Hand shake
1	Matee R. Darway	Hostess	10204 - Domestic and Special Service	913.50
2	Harrison Happie	Steward	10204 - Domestic and Special Service	840.00
3	Patricia Kroma	Caretaker	10204 - Domestic and Special Service	840.00
4	Peter B. Maipheh	Driver	10211 - Administration and Management	962.50
5	Musu C. Massalay	Deputy Housing Director	10204 - Domestic and Special Service	1,921.50
6	Jackie Morris	Caretaker	10204 - Domestic and Special Service	840.00
7	Bayoh R. Verdier	Caretaker	10204 - Domestic and Special Service	840.00
8	Anthony M. Vincent	Caretaker	10204 - Domestic and Special Service	840.00
9	Biddle Ben	Caretaker	10204 - Domestic and Special Service	840.00
10	Rachel T Clarke	Office Assistant		840.00
11	Kissah S. K Dennis	Office Assistant	10211 - Administration and Management	840.00
12	Jackie W. Diggs	Record Officer	10211 - Administration and Management	962.50
13	Steve M Harris	Gardener		647.50
14	Kingston M Kolleh Jr	Office Assistant		840.00
15	Anthony McGill	Research Officer	10204 - Domestic and Special Service	882.00
16	Eddie A Miller	Office Attendant		

No	Name	Position	Department	Total Gross Arrear & Hand shake
				700.00
17	Sylvester Nyancie	Gardener	10204 - Domestic and Special Service	840.00
18	Garrison C Nyanfore	Office Assistant	10211 - Administration and Management	962.50
19	Ayea Seymour	Office Assistant		840.00
Total				17,192.00

Appendix 5B: Staff on Regular Supplementary Personnel Listings but not on close-out Payment Listing

No.	Name	Position	Department	Gross Salary
1	Najet S. Akar	Director Protocol OFL	10201 - Office of the President	1,963.00
2	Amelia Y. Ben	Caretaker	10204 - Domestic and Special Service	237.90
3	Apriel Bentoe	Cook	10204 - Domestic and Special Service	251.63
4	Blama B. Crawford	Expeditor		395.00
5	Ervin Cummings	Office Assistant	10211 - Administration and Management	274.50
6	Daniel T. Davis	Caretaker		228.75
7	Ballah Debie	Caretaker		228.75
8	Anselm B. Diggs	Record Officer	10211 - Administration and Management	274.50
9	Kayea S. Dorbor	Lady in-Waiting - OFL	10204 - Domestic and Special Service	803.50
10	Sarah L. Fallah	Caretaker		228.75
11	Leamon P. Flomo	Research Officer		663.38
12	Ruth Gargar	Caretaker	10204 - Domestic and Special Service	237.90
13	Emmanuel George	Caretaker		228.75
14	Eid K. Hage	Office Assistant	10211 - Administration and Management	274.50
15	Alonso Joe	Research Asst		251.63
16	Nancy A. Larnor	Director/ OFL	10204 - Domestic and Special Service	2,345.50
17	Marcelle Gaelle Medien	COS/First Lady	10204 - Domestic and Special Service	2,645.00
18	Lasandra S Mento	Technical Assistant	10209 - Public Affairs and Communication	350.00
19	Steward K. Oppong	IT Technician	10209 - Public Affairs and Communication	434.63
20	Benjamin T. Smith	Research Analyst	10211 - Administration and Management	457.50

Appendix 5B: Staff on Regular Supplementary Personnel Listings but not on close-out Payment Listing

No.	Name	Position	Department	Gross Salary
21	Elvej A. Taylor	Office Assistant		274.50
22	Ben Wolo	Expeditor	10211 - Administration and Management	402.60
23	Sylvester Yancy	Gardener	10204 - Domestic and Special Service	237.90
Total				13,690.05

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
1	Trokon Adam	Office Assistant	274.50	275.00	(0.50)
2	Joseph Amoea	Driver	274.50	275.00	(0.50)
3	Yvonne T Anderson	Office Assistant	233.00	185.00	48.00
4	Skinny S. Anderson	Caretaker	237.90	240.00	(2.10)
5	Kormassa Arkoi	Caretaker	228.75	252.00	(23.25)
6	Comfort B. Ballah	Hostess	260.78	261.00	(0.22)
7	Jerry S. Ballah	Photographer	712.00	712.00	-
8	Marxic K Bannie	Office Assistant	237.90	252.00	(14.10)
9	Deborah S Banquando	Research Assistant	228.75	424.00	(195.25)
10	Emmanuel Banto	Driver	274.50	275.00	(0.50)
11	Jimmy R Barclay	Caretaker	237.90	240.00	(2.10)
12	Emily Barcon	Caretaker	237.90	240.00	(2.10)
13	Peter Barolle	Gardener	237.90	240.00	(2.10)
14	Musu Becket	Caretaker	237.90	240.00	(2.10)
15	Jartu Becket	Caretaker	237.90	240.00	(2.10)
16	biddle Ben	Caretaker	-	240.00	(240.00)
17	Ophelia Bernard	Cleaner			

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
			228.75	230.00	(1.25)
18	Sasay Bestman	Driver	237.90	240.00	(2.10)
19	Nelson B. Bestman Jr.	Caretaker	237.90	240.00	(2.10)
20	Florence K. Beyan	Caretaker	237.90	240.00	(2.10)
21	Baby Bia	Caretaker	237.90	240.00	(2.10)
22	Eva S. Biddle	Electrician	251.63	252.00	(0.38)
23	Lester Blacktom	Clerk	251.63	252.00	(0.38)
24	Amos J. Blamo	Office Attendant	274.50	275.00	(0.50)
25	Stephen Blamo	Office Assistant	251.63	252.00	(0.38)
26	Marcus Blamo	Gardener	237.90	240.00	(2.10)
27	Princess W. Blawah	Record Officer	251.63	252.00	(0.38)
28	J. William Blayon	Caretaker	237.90	240.00	(2.10)
29	Urias Boam	Welder	274.50	275.00	(0.50)
30	Seku Boikai	Gardener	237.90	240.00	(2.10)
31	Rose G Bolee	Hostess	320.25	321.00	(0.75)
32	Elizabeth Boyce	Decorator	237.90	240.00	(2.10)
33	Maxwell Brisbane	Gardener	237.90	240.00	(2.10)
34	Jeddiah D Broderick	Technical Assistant	633.00	613.00	20.00
35	Louis Broh	Caretaker	237.90	240.00	(2.10)
36	Olivia E. Broh	Caretaker	237.90	240.00	(2.10)
37	Moses Brooks	Steward	237.90	240.00	(2.10)
38	Albert-Jonathan Brooks	Technical Assistant	603.00	603.00	-
39	Augustus W. Brooks	Caretaker	237.90	240.00	(2.10)
40	Kumba Bropleh	Dietician	237.90	240.00	(2.10)

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
41	Tenneh K. Bropleh	Sr. Technical Assistant	274.50	275.00	(0.50)
42	Matu Brown	Caretaker	237.90	240.00	(2.10)
43	P. Jacsue Brown	Job Inspector	251.63	252.00	(0.38)
44	Shark N. Brown	linesman	274.50	275.00	(0.50)
45	Jacob S. Brown	Research Analyst	457.50	438.00	19.50
46	Morris Brown	Gardener	237.90	240.00	(2.10)
47	Princess N Browne	Caretaker	237.90	240.00	(2.10)
48	Maxwell F Browne	Office Attendent	237.90	240.00	(2.10)
49	Eugene Budgris	Caretaker	237.90	240.00	(2.10)
50	Miriam Budu	Caretaker	237.90	240.00	(2.10)
51	Emmanuel Bundo	Gardener	237.90	240.00	(2.10)
52	Odomeo S. Bundoo	Steward	237.90	240.00	(2.10)
53	Isaiah T. Bundoo	Gardener	237.90	240.00	(2.10)
54	Victoria Bundoo	Cook	251.63	252.00	(0.38)
55	Wawah Butty	Caretaker	237.90	240.00	(2.10)
56	Nancy Caesar	Caretaker	255.88	206.00	49.88
57	Korieh M Camara	Office Assistant	105.88	206.00	(100.13)
58	Emmanuel Capehart	Technical Assistant	617.63	543.00	74.63
59	Josephine Cargeor	Caretaker	237.90	240.00	(2.10)
60	Sharan Carlor	Dietician	237.90	240.00	(2.10)
61	Cecelia S. Cephas	Caretaker	237.90	240.00	(2.10)
62	Obelsco W. Charben	Gardener	237.90	240.00	(2.10)
63	Rachel T Clarke	Office Assistant	-	240.00	(240.00)
64	Henry P. Clayeh	Technical Assistant			

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
			237.90	240.00	(2.10)
65	Alexander Clements	Mechanic Auto Electrician	274.50	275.00	(0.50)
66	Henry Clinton	Steward	233.00	185.00	48.00
67	Satta Cole	Director - Housing VIP	640.50	616.00	24.50
68	James Cooper	Driver	274.50	275.00	(0.50)
69	Janet Cooper	Cook	251.63	252.00	(0.38)
70	Emmanuel Cooper	Office Assistant	343.13	344.00	(0.88)
71	Emmanuel O. Cooper	Director - Audio	1,601.25	1,502.00	99.25
72	Lee Cox	Director - Audio	274.50	275.00	(0.50)
73	Emmett M. Crayton Jr.	Gardener	237.90	240.00	(2.10)
74	Ramsey O. Cummings	Expeditor	663.38	644.00	19.38
75	Fatu Cyrus	Caretaker	237.90	240.00	(2.10)
76	Shelley Dadzie	Caretaker	237.90	240.00	(2.10)
77	Dauda Dagoseh	Gardener	237.90	240.00	(2.10)
78	Diaboy B. Dahn	Steward	237.90	240.00	(2.10)
79	Patience Dalieh	Director - Press	1,464.00	1,414.00	50.00
80	Gracious Darweh	Caretaker	237.90	240.00	(2.10)
81	Odima Davids	Cleaner	228.75	230.00	(1.25)
82	Maice M. Davies	Caretaker	237.90	240.00	(2.10)
83	Joe M. DAVies	Caretaker	237.90	240.00	(2.10)
84	Abraham S. Davis	SSR Officer	411.75	412.00	(0.25)
85	Chenteaa M Dennis	Gardener	237.90	240.00	(2.10)
86	Edwood N. Dennis	Media Officer	370.58	371.00	(0.43)
87	Margaret Dennis	Hostess	260.78	261.00	(0.22)

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
88	Edwina Dennis	Caretaker	237.90	240.00	(2.10)
89	Comfort Dennis	Cook	251.63	252.00	(0.38)
90	Kissah S. K Dennis	Office Assistant	-	240.00	(240.00)
91	Jackie W. Diggs	Record Officer	-	275.00	(275.00)
92	Korto Dinsea	Caretaker	237.90	240.00	(2.10)
93	Glorious Dioh	Caretaker	228.75	230.00	(1.25)
94	Erica Dixon	Caretaker	237.90	240.00	(2.10)
95	Chrislyn Dixon	Office Assistant	274.50	275.00	(0.50)
96	Amos W. Doe	Research Officer	585.60	536.00	49.60
97	Elizabeth Doe	Dietician	237.90	240.00	(2.10)
98	Elvis M. Doe	Steward	237.90	240.00	(2.10)
99	Julius S. Doe	Nurse	320.25	321.00	(0.75)
100	Simon S. Doe III	Steward	237.90	240.00	(2.10)
101	Martin Doe, Jr	Deputy Coordinator	686.25	662.00	24.25
102	Billson Domah	Caretaker	255.88	206.00	49.88
103	Morris Saye Domah	Gardener	237.90	240.00	(2.10)
104	Princess T. Dorbor	Caretaker	237.90	240.00	(2.10)
105	Kou Dorkago	Research Assistant	550.00	500.00	50.00
106	Alonso T. Doryen	Gardener	237.90	240.00	(2.10)
107	Arthur T.Y Douglas, Jr	Dirctor - Press OFL	1,805.00	1,805.00	-
108	Joetta K. Dovillie	Caretaker	237.90	237.90	-
109	James J. Dukuly	Caretaker	237.90	240.00	(2.10)
110	Mustapha Dukuly	Gardener	237.90	240.00	(2.10)
111	Varney S.	Tailor			

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
	Dunnor		251.63	252.00	(0.38)
112	Mack D Duokenel	Technician	237.90	240.00	(2.10)
113	Emmanuel G. Dweh	Gardener	183.00	185.00	(2.00)
114	Joel O. Ebiekuta	Gardener	237.90	240.00	(2.10)
115	George T. Elliott	Gardener	237.90	240.00	(2.10)
116	Jallah T Esiah	GSO Officer/RIA	391.75	392.00	(0.25)
117	Fatumata Fahnbulleh	Caretaker	237.90	240.00	(2.10)
118	Kemah Fahnbulleh	Gardener	237.90	240.00	(2.10)
119	Varney P. Fahnbulleh	Driver	274.50	275.00	(0.50)
120	Moses Fahngon	Cook	252.00	252.00	-
121	Nathalyn T. Farh	Plumber	251.63	252.00	(0.38)
122	Miunnie Farr	Caretaker	237.90	240.00	(2.10)
123	Siah Fayiah	Caretaker	237.90	240.00	(2.10)
124	Garmai C. Fejue	Caretaker	237.90	240.00	(2.10)
125	Evelyn Findley	Gardener	237.90	240.00	(2.10)
126	Joseph T. Flahn	Caretaker	539.85	520.00	19.85
127	Youngor B. Flomo	Caretaker	228.75	230.00	(1.25)
128	Kenned H. Flomo	Gardener	237.90	240.00	(2.10)
129	Rufus R Flomo	Technical Asst	287.90	550.00	(262.10)
130	Eve P. Flomo	Caretaker	275.00	275.00	-
131	Kamara Foday	Cook	251.63	252.00	(0.38)
132	Oretha Fokoe	Caretaker	237.90	240.00	(2.10)
133	Oretha Folley	Research Officer	251.63	252.00	(0.38)
134	Comfort Freeman	Caretaker	228.75	230.00	(1.25)

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
135	John Y. Freeman	Nurse Aide	228.75	230.00	(1.25)
136	Angnes V. Freeman	Caretaker	237.90	240.00	(2.10)
137	Tawah H. Friday	Caretaker	237.90	240.00	(2.10)
138	Jerry Gadur	Mason	274.50	275.00	(0.50)
139	Joseph Garblah	Mechanic	274.50	275.00	(0.50)
140	Emmanuel Gardner	Driver	274.50	275.00	(0.50)
141	Patrick Garger	Caretaker	237.90	240.00	(2.10)
142	Dorris Gaye	Dietician	237.90	240.00	(2.10)
143	Jeremiah Gaye	Driver	274.50	275.00	(0.50)
144	Teddy V. Gbaa	Driver	274.50	275.00	(0.50)
145	Cynthia Gbadah	Caretaker	237.90	240.00	(2.10)
146	Jackson P. Gbamie	Finance Director OFL	1,805.00	1,805.00	-
147	Elijah S. Gbaryou	Steward	237.90	240.00	(2.10)
148	Sarah Gbeah	Caretaker	237.90	240.00	(2.10)
149	Kamanda S. B. Gborie	Caretaker	237.90	240.00	(2.10)
150	Isaac Gebah	Office Assistant	274.50	275.00	(0.50)
151	Theo Gee	Gardener	237.90	240.00	(2.10)
152	Isaac George	Gardener	237.90	240.00	(2.10)
153	Abass George	Gardener	237.90	240.00	(2.10)
154	Rita N. George	Caretaker	237.90	240.00	(2.10)
155	Beatrice N. Geweh	Office Assistant	274.50	275.00	(0.50)
156	Garmonyour Giah	Laundry Man	237.90	240.00	(2.10)
157	Joseph C. Giah	Plumber	251.63	252.00	(0.38)
158	Varney Giahwea	Driver			

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
			228.75	230.00	(1.25)
159	Elijah Giaquee	Gardener	228.75	230.00	(1.25)
160	Immantus Gibson	Cleaner	237.90	240.00	(2.10)
161	Nathaniel Gibson	Deputy Dietician VIP	960.75	886.00	74.75
162	Ellen Gibson	Caretaker	237.90	240.00	(2.10)
163	Boye Gibson	Painter	237.90	240.00	(2.10)
164	Emmanuel Gibson	Mechanic	237.90	240.00	(2.10)
165	Samson Giddings	Office Assistant	237.90	240.00	(2.10)
166	Gangolo Gleh	Caretaker	237.90	240.00	(2.10)
167	Isaac E. Gleyah	Steward	225.00	230.00	(5.00)
168	Mcarthur Gloe	Caretaker	237.90	240.00	(2.10)
169	Sandra W. Gmah	Office Assistant	228.75	230.00	(1.25)
170	Susan Godfrey	Caretaker	237.90	240.00	(2.10)
171	David Goe	Painter	237.90	240.00	(2.10)
172	Morris Golafale	Gardener	237.90	240.00	(2.10)
173	Amos K Gorlo	Gardener	283.00	185.00	98.00
174	Lucia Gorvoe	Caretaker	237.90	240.00	(2.10)
175	Hoover O. Goweh	Steward	237.90	240.00	(2.10)
176	J. Romel Greaves	Gardener	237.90	240.00	(2.10)
177	Emmanuel Gweh	Electrician	274.50	275.00	(0.50)
178	Siah Hallie	Caretaker	237.90	240.00	(2.10)
179	Berthlyn Harmon	Caretaker	237.90	240.00	(2.10)
180	Steve M Harris	Gardener	-	185.00	(185.00)
181	Emmanuel W. Harris	Office Assistant	274.50	275.00	(0.50)

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
182	Prince M. Harris	Research Officer	466.65	467.00	(0.35)
183	Gbalee Harris	Office Assistant	228.75	230.00	(1.25)
184	Claricer S. Harris	Caretaker	237.90	240.00	(2.10)
185	Boakai P. Harris	Caretaker	237.90	240.00	(2.10)
186	James Harris	Caretaker	237.90	240.00	(2.10)
187	Patrick J. Harris	Research Assistant	503.25	504.00	(0.75)
188	Ethel Harris	Caretaker	237.90	240.00	(2.10)
189	Pious B. Harris	Gardener	237.90	240.00	(2.10)
190	Dolphine Y.T Harris	Caretaker	237.90	240.00	(2.10)
191	Harriet W. Harris	Office Assistant	251.63	252.00	(0.38)
192	Vacanarat B. W. Harris	Nurse Aide	320.25	321.00	(0.75)
193	Kumba Harris	Dietician	237.90	240.00	(2.10)
194	Yeato Harris-Bryant	Caretaker	237.90	240.00	(2.10)
195	Mintee G. Harvey	Nurse Aide	228.75	230.00	(1.25)
196	Christian Helbert, Jr.	Computer Operator	292.80	293.00	(0.20)
197	Wilson T. Henderson	Caretaker	237.90	240.00	(2.10)
198	Jesse Hill	Caretaker	237.90	240.00	(2.10)
199	Judges N. T, Hodkins	Special Assistant	301.95	302.00	(0.05)
200	Weady M. Hoff	Research Officer	457.50	458.00	(0.50)
201	Jimmidell Hoggard	Hostess	260.78	261.00	(0.22)
202	Favor M. Holder	Caretaker	237.90	240.00	(2.10)
203	Olivia Holder	Research Officer	522.50	500.00	22.50
204	Victor Holmes	Gardener	237.90	240.00	(2.10)
205	Sandra Howe	Caretaker			

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
			237.90	240.00	(2.10)
206	Jessica Jackson	Caretaker	237.90	240.00	(2.10)
207	Enoch D. Jackson	Plumber	251.63	252.00	(0.38)
208	Rebecca I. Jah	Caretaker	237.90	240.00	(2.10)
209	Angeline Jaleiba	Cook	237.90	240.00	(2.10)
210	William D. Jaliebah	Administrative Assistant	274.50	275.00	(0.50)
211	Eve K. Jallah	Caretaker	237.90	240.00	(2.10)
212	Sonnie Jallah	Gardener	237.90	240.00	(2.10)
213	Akoi R. Jallah	Steward	237.90	240.00	(2.10)
214	Jacquelyn W Jallah	Caretaker	237.90	240.00	(2.10)
215	Irene K. C. Jallah	Pastry Maker	251.63	252.00	(0.38)
216	Kollie Jallah	Office Assistant	274.50	275.00	(0.50)
217	Mohammed S. Jalloh	Adm Asst	251.63	252.00	(0.38)
218	Bundoo F. Janathan	Steward	237.90	240.00	(2.10)
219	Anthoinette Jarbo	Job Inspector	274.50	275.00	(0.50)
220	Louis Jargbah	Laundry Lady	237.90	240.00	(2.10)
221	Ohyndis M. Jarwee	Caretaker	237.90	240.00	(2.10)
222	Kolu Jeff	Gardener	237.90	240.00	(2.10)
223	William P. S. Jibbli	Sr. Research Analyst	475.00	349.00	126.00
224	Othello Jimlack	Stewart	228.75	230.00	(1.25)
225	Oscar Joboe	Research Officer	-	458.00	(458.00)
226	Roland P. Joe	Gardener	237.90	240.00	(2.10)
227	Jestina M. Joemah	Hostess	260.78	261.00	(0.22)
228	Bendu John	Caretaker	237.90	240.00	(2.10)

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
229	Josiah K. Johnson	Gardener	237.90	240.00	(2.10)
230	Trokon Johnson	Office Assistant	283.00	385.00	(102.00)
231	Ralphael L Johnson	Logistics	228.75	230.00	(1.25)
232	Lydia Johnson	Hostess	228.75	230.00	(1.25)
233	Williams S. F. Johnson	Gardener	237.90	240.00	(2.10)
234	Ellen Davis Johnson	Cook	251.63	252.00	(0.38)
235	Lawrence Johnson	Techenican	274.50	275.00	(0.50)
236	Hawa Johnson	Caretaker	237.90	240.00	(2.10)
237	Favor Johnson	Caretaker	237.90	240.00	(2.10)
238	Mamie Johnson	Caretaker	237.90	240.00	(2.10)
239	George A. P Johnson	Gardener	237.90	240.00	(2.10)
240	Marie Johnson	Caretaker	237.90	240.00	(2.10)
241	Trokon C Johnson	Caretaker	237.90	240.00	(2.10)
242	Julius O. Johnson	Driver	320.25	321.00	(0.75)
243	Laurice C. K. Johnson	Caretaker	237.90	240.00	(2.10)
244	Frederick S. Johnson Jr.	Driver	320.25	321.00	(0.75)
245	Emmanuel Jones	Driver	274.50	275.00	(0.50)
246	Mama Jones	Caretaker	274.50	275.00	(0.50)
247	Doris Jorwley	Gardener	237.90	240.00	(2.10)
248	Josephine H. Josiah	Office Assistant	274.50	275.00	(0.50)
249	Kowel Kabbah	Steward	237.90	240.00	(2.10)
250	Hawa Siryon Kamara	Caretaker	237.90	240.00	(2.10)
251	Varney S. Kamara	Executive Secretary	1,576.25	1,580.00	(3.75)
252	Musu Kamara	Caretaker			

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
			237.90	240.00	(2.10)
253	Princess B. Kamara	Caretaker	237.90	240.00	(2.10)
254	Sekou Kamara	Gardener	237.90	240.00	(2.10)
255	Fatumata Kamara	Caretaker	237.90	240.00	(2.10)
256	Fatu Kamara	Caretaker	237.90	240.00	(2.10)
257	Abigail C. Kamara	Gardener	237.90	240.00	(2.10)
258	Benson T. Kamara	Gardener	237.90	240.00	(2.10)
259	Momo A. Kamara	Caretaker	237.90	240.00	(2.10)
260	Mohammed A Kamara	Driver	274.50	275.00	(0.50)
261	Mama Kamara	Administrative Assistant	549.00	549.00	-
262	Morris Kamara	Caretaker	237.90	240.00	(2.10)
263	Jestina Kandakai	Caretaker	237.90	240.00	(2.10)
264	Morris Kangar	Steward	237.90	240.00	(2.10)
265	Samatu Kanneh	Caretaker	183.00	185.00	(2.00)
266	Joseph E. N. Kanneh	Tailor	251.63	252.00	(0.38)
267	Abraham Kanneh	Media Relation Off.	366.00	366.00	-
268	Sam Karmo	Driver	251.63	252.00	(0.38)
269	Richard W Karr	Sr Technical Asst. _1	503.25	504.00	(0.75)
270	Melvin G. Karzon	Gardener	237.90	240.00	(2.10)
271	Alvin G. Karzon	Mason	274.50	275.00	(0.50)
272	Olline M. Karzon	Computer Operator	320.25	321.00	(0.75)
273	Evelyn Keah	Caretaker	237.90	240.00	(2.10)
274	Stanley Sharp Kei Sharpe	Office Assistant	366.00	366.00	-
275	Mamudu Keita	Project Officer	320.25	321.00	(0.75)

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
276	Boakai V. Kelleh	Tailor	251.63	252.00	(0.38)
277	Andrew Keller	Caretaker	237.90	240.00	(2.10)
278	Hawa Kemokai	Caretaker	237.90	240.00	(2.10)
279	Jimmy Kennedy	Steward	237.90	240.00	(2.10)
280	Ben Kennedy	Driver	274.50	275.00	(0.50)
281	Hawa Kettor	Hostess	228.75	185.00	43.75
282	Jeremie A. Khakie	Caretaker	237.90	240.00	(2.10)
283	Mariama Kiadii	Secretary	251.63	252.00	(0.38)
284	Morris King	Gardener	237.90	240.00	(2.10)
285	Evelyn Koffa	Caretaker	237.90	240.00	(2.10)
286	Isaaclyn N. Koilar	Record Officer	526.13	512.00	14.13
287	George S. Koilar	Research Officer	1,085.60	1,000.00	85.60
288	Saydee Kojoe	Gardener	237.90	240.00	(2.10)
289	Kingston M Kolleh Jr	Office Assistant	-	240.00	(240.00)
290	Patience Kollie	Seamstress	260.78	375.00	(114.23)
291	Adonis K. Kollie	Office Assistant	250.00	206.00	44.00
292	Steward D Kollie	Office Assistant	228.75	230.00	(1.25)
293	Amos S Kollie	Cleaner	183.00	230.00	(47.00)
294	Esther C. Kollie	Caretaker	237.90	240.00	(2.10)
295	Massayan Kollie	Nurse Aide	237.90	240.00	(2.10)
296	Rubert S. Kollie	Office Assistant	237.90	240.00	(2.10)
297	Moses Kollie	Gardener	237.90	240.00	(2.10)
298	Amos Kollie Jr.	Tecnician	320.25	321.00	(0.75)
299	Helena Kolubah	Caretaker			

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
			237.90	240.00	(2.10)
300	Jean Kolubah	Clerk	251.63	252.00	(0.38)
301	Princess B. Konneh	Caretaker	237.90	240.00	(2.10)
302	Isaac Korfah	Steward	237.90	240.00	(2.10)
303	Joseph B. Kormah	Mechanic	274.50	275.00	(0.50)
304	Justine F. Korta	Caretaker	237.90	240.00	(2.10)
305	Success Kortu	Office Attendent	237.90	240.00	(2.10)
306	James K. Kortu Jr.	Dep Dir./Protocol	1,938.00	1,965.00	(27.00)
307	Jackson Korvah	Mason	274.50	275.00	(0.50)
308	Yallah S. Koryon	Steward	237.90	240.00	(2.10)
309	Joseph M. Kpadeh	Caretaker	237.90	240.00	(2.10)
310	Theresa Kpakio	Caretaker	237.90	240.00	(2.10)
311	Timothy Kpana	Plumber	274.50	275.00	(0.50)
312	Cerena Kparkar	Office Assistant	274.50	275.00	(0.50)
313	Marie S. Kpeagba	Caretaker	237.90	240.00	(2.10)
314	Emmanuel Krangar	Gardener	237.90	240.00	(2.10)
315	Diamond G. Kromah	Caretaker	237.90	240.00	(2.10)
316	Asha J. Kromah	Caretaker	237.90	240.00	(2.10)
317	Kimberlyn M. Kromah	Office Assistant	237.90	240.00	(2.10)
318	Comfort M. Kromah	Nurse RN	457.50	458.00	(0.50)
319	Sam Kulah	Gardener	237.90	240.00	(2.10)
320	Winston N Kumeh	Public Relation Officer	411.75	412.00	(0.25)
321	Ruben Kun	Caretaker	237.90	240.00	(2.10)
322	Christopher S. Kunukie	Gardener	237.90	240.00	(2.10)

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
323	Joseph Labalah	Gardener	237.90	240.00	(2.10)
324	Satta K. Lamin	Caretaker	237.90	240.00	(2.10)
325	Patricia Leayee	Hostess	260.78	261.00	(0.22)
326	Patrick T. Lendor	Gardener	237.90	240.00	(2.10)
327	Dennis T. Lloyd	Gardener	237.90	240.00	(2.10)
328	Walter M. Lloyd	Mechanic	274.50	275.00	(0.50)
329	Jack P Llyoid	Research Analyst	350.00	500.00	(150.00)
330	Nathaniel B. Logan	Caretaker	237.90	240.00	(2.10)
331	Rachel Logan	Caretaker	237.90	240.00	(2.10)
332	Satara B. Logan	Caretaker	237.90	240.00	(2.10)
333	Ben Logan	Laundry Man	237.90	240.00	(2.10)
334	Vaye M. Lorlaman	Gardener	237.90	240.00	(2.10)
335	James Luke	Gardener	237.90	240.00	(2.10)
336	Tina Mah	Expeditor	275.00	321.00	(46.00)
337	Fatu B Mallay	Caretaker	237.90	240.00	(2.10)
338	Musu D. Mallay	Nurse Aide	274.50	275.00	(0.50)
339	Z. Solomon Malleh	Driver	274.50	275.00	(0.50)
340	Amulia Manubah	Caretaker	237.90	240.00	(2.10)
341	J. Russ Marsah	Caretaker	237.90	240.00	(2.10)
342	Felecia Marshall	Caretaker	237.90	240.00	(2.10)
343	Mark T Martor	Cook	237.90	240.00	(2.10)
344	Mark Z. Mason	Caretaker	237.90	240.00	(2.10)
345	Akma K, Mason	Caretaker	237.90	240.00	(2.10)
346	Alieu Massalay	Decorator			

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
			237.90	240.00	(2.10)
347	Joycelyn Massaquoi	Caretaker	237.90	240.00	(2.10)
348	Mary B. Massaquoi	Caretaker	237.90	240.00	(2.10)
349	Rosevelt Mawolo	Painter	228.75	230.00	(1.25)
350	Yomolo Mawonleleh	Gardener	237.90	240.00	(2.10)
351	Elijah Maye	Gardener	237.90	240.00	(2.10)
352	Samuel D. Maye	Mason	237.90	240.00	(2.10)
353	Ben McCarthy	Caretaker	237.90	240.00	(2.10)
354	Anthony McGill	Research Officer	-	252.00	(252.00)
355	Nathaniel Menyongar	Steward	237.90	240.00	(2.10)
356	Zraneh Miapéh	Secretary	251.63	252.00	(0.38)
357	Eddie A Miller	Office Attendant	-	200.00	(200.00)
358	Yassah Momo	Hostess	260.78	261.00	(0.22)
359	James D. Momo	Driver	274.50	275.00	(0.50)
360	Bless Monday	Driver	274.50	275.00	(0.50)
361	Nancy W Montgomery	Caretaker	251.63	252.00	(0.38)
362	Jessica Moore	Caretaker	237.90	240.00	(2.10)
363	Promise Morlee	Caretaker	237.90	240.00	(2.10)
364	Abraham Morris	Gardener	237.90	240.00	(2.10)
365	Harris F. Morris	Steward	237.90	240.00	(2.10)
366	Naomi Morris	Caretaker	237.90	240.00	(2.10)
367	Grace Morris	Caretaker	237.90	240.00	(2.10)
368	Vivian Morris	Chief Dietician	1,326.75	1,300.00	26.75
369	Joseph S. Morris, III	Protocol Officer	503.25	504.00	(0.75)

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
370	Benjamin V. Mulbah	Gardener	237.90	240.00	(2.10)
371	J. Roosevelt Mulbah	Gardener	237.90	240.00	(2.10)
372	Yassah Mulbah	Hostess	260.78	261.00	(0.22)
373	Charles Mulbah	Gardener	237.90	240.00	(2.10)
374	Gloria D. Munsu	Caretaker	237.90	240.00	(2.10)
375	Jackie B. Murray	Secretary	398.03	399.00	(0.97)
376	Jackson K. Musah	Project Analyst	320.25	321.00	(0.75)
377	Alice Myers	Research Officer	411.75	412.00	(0.25)
378	Odelline S. Myers	Caretaker	237.90	240.00	(2.10)
379	Victor B. Nagba	Office Assistant	274.50	275.00	(0.50)
380	Juricka Tallay Nagbe	Research Analyst	425.00	399.00	26.00
381	Decotee M. Nagbe	Caretaker	237.90	240.00	(2.10)
382	Tracy T. Nagbe	Caretaker	237.90	240.00	(2.10)
383	Comfort Naimah	Hostess	260.78	261.00	(0.22)
384	Oatman Nana	Technician	292.80	293.00	(0.20)
385	John S. Narmah	Technician	292.80	293.00	(0.20)
386	Mai Narmah	Caretaker	237.90	240.00	(2.10)
387	Edith K. Nathan	Hostess	260.78	261.00	(0.22)
388	Jehu P. Nathan	Gardener	237.90	240.00	(2.10)
389	Philip Neimah	Research Assistant	350.00	475.00	(125.00)
390	Grace W. Nelson	Caretaker	237.90	240.00	(2.10)
391	Emmanuel Nimely	Gardener	237.90	240.00	(2.10)
392	Leroy N. Nmah	Office Assistant	183.00	435.00	(252.00)
393	Hawa Z. H.	Caretaker			

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
	Norman		237.90	240.00	(2.10)
394	Theophilus T. Nugba	Gardener	237.90	240.00	(2.10)
395	Marcus Nugbo	Gardener	237.90	240.00	(2.10)
396	Moses Nugbo	Caretaker	237.90	240.00	(2.10)
397	Nester Nyan	Gardener	237.90	240.00	(2.10)
398	Sylvester Nyancie	Gardener	-	240.00	(240.00)
399	Garrison C Nyanfore	Office Assistant	-	275.00	(275.00)
400	Stephen Nyemah	Gardener	237.90	185.00	52.90
401	Othello L. Nyemah	Nurse RN	457.50	458.00	(0.50)
402	Naomi T. Nyepahn	Protocol Officer	571.88	572.00	(0.13)
403	Patrick Nyewah	Driver	183.00	185.00	(2.00)
404	Helena Nyorkor	Nurse RN	457.50	458.00	(0.50)
405	Stanley M. Palay	Adm Assistance	350.00	350.00	-
406	Mardea R. Paul	Caretaker	237.90	240.00	(2.10)
407	Betty Yei Paye	Caretaker	237.90	240.00	(2.10)
408	Naomi Paygar	Cook	251.63	252.00	(0.38)
409	Simeon Paygar	Mechanic	274.50	275.00	(0.50)
410	Annie S. Paygar	Nurse Aide	320.25	321.00	(0.75)
411	Victoria Caine Payley	Gardener	237.90	240.00	(2.10)
412	Alvin Peal	Steward	175.00	185.00	(10.00)
413	Mai B. Pearson	Office Assistant	366.00	366.00	-
414	Naomi P. Perry	Hostess	260.78	261.00	(0.22)
415	Annie Peters	Caretaker	237.90	240.00	(2.10)
416	Lorpu Peters	Hostess	260.78	261.00	(0.22)

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
417	Yamah K. Peterson	Caretaker	237.90	240.00	(2.10)
418	Prince F. Pewee	Gardener	237.90	240.00	(2.10)
419	Patience P. Pewu	Research Officer	457.50	458.00	(0.50)
420	Gifty S. Pewu	Nurse RN	500.51	501.00	(0.50)
421	Jonathan S. Pokpe	Gardener	237.90	240.00	(2.10)
422	Lucy Potters	Dietician	237.90	240.00	(2.10)
423	Martha Powell	Caretaker	237.90	240.00	(2.10)
424	Kumba Powell	Caretaker	237.90	240.00	(2.10)
425	Girmanie Y. Powell	Caretaker	237.90	240.00	(2.10)
426	Odell C. Pyne	Hostess	260.78	261.00	(0.22)
427	Mitchell V. Qualey	Research Asst	150.00	385.00	(235.00)
428	Olivia M. Reeves	Research Analyst	274.50	275.00	(0.50)
429	Myra J Reeves	Butler-VIP	850.10	851.00	(0.90)
430	Fedell Reeves	Welder	228.75	230.00	(1.25)
431	Albert Y. Reeves	IT Technician	366.00	366.00	-
432	Rita Richards	Hostess	260.78	261.00	(0.22)
433	Jerryline Roberts	Caretaker	228.75	230.00	(1.25)
434	Diamond B.K Roberts	Caretaker	228.75	230.00	(1.25)
435	Ophelia Roberts	Caretaker	237.90	240.00	(2.10)
436	Jonathan Robertson	Caretaker	237.90	240.00	(2.10)
437	Teahdeey A. Robertson	Protocol Officer	571.88	572.00	(0.13)
438	Musu Rogers	Caretaker	237.90	240.00	(2.10)
439	Bondo Saah	Laundry Man	237.90	240.00	(2.10)
440	Tenneh Sabah	Caretaker			

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
			237.90	240.00	(2.10)
441	Masrnoh W. Sackey	Cook	237.90	240.00	(2.10)
442	Comfort M. Sackie	Caretaker	237.90	240.00	(2.10)
443	John Sackie	Technician	228.75	230.00	(1.25)
444	Hannah Sackie	Dietician	237.90	240.00	(2.10)
445	Stephen Sackor	Caretaker	237.90	240.00	(2.10)
446	Bernice N. Sackor	Office Assistant	237.90	240.00	(2.10)
447	Lucy A. Safo	Caretaker	237.90	240.00	(2.10)
448	Gladays Sakui	Caretaker	237.90	240.00	(2.10)
449	Mitchell M. Sallay	Research Analyst	320.25	321.00	(0.75)
450	William S.S Sampson	Laundry Man	237.90	240.00	(2.10)
451	Dekontee Vivian Samuels	Clerk	251.63	252.00	(0.38)
452	James Sanco	Sr. Tech Asst	570.88	450.00	120.88
453	Isaac B Sarr	Caretaker	237.90	240.00	(2.10)
454	Tantee Saryon	Hostess	260.78	261.00	(0.22)
455	Faith Saydee	Caretaker	237.90	240.00	(2.10)
456	Mark Saydee	Caretaker	237.90	240.00	(2.10)
457	Bendu M. Saydee	Caretaker	237.90	240.00	(2.10)
458	Comfort Y Saye	Cleaner	237.90	240.00	(2.10)
459	Irene B. Sayeh	Caretaker	237.90	240.00	(2.10)
460	Mathera Sayfoh	Nurse Aide	320.25	321.00	(0.75)
461	Aldophus Y. Saywin	Gardener	237.90	240.00	(2.10)
462	Florenca Scott	Hostess	260.78	261.00	(0.22)
463	Laura W. Scott	Caretaker	237.90	240.00	(2.10)

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
464	Anthony W. Scott	Technical Assistance	251.63	252.00	(0.38)
465	Haja J. Sehawah	Caretaker	237.90	240.00	(2.10)
466	Bendu Seku	Caretaker	237.90	240.00	(2.10)
467	Brown N Sergbeh	Cleaner	183.00	230.00	(47.00)
468	Margaret Sesay	Laundry Lady	237.90	240.00	(2.10)
469	Initial Seth-	Caretaker	237.90	240.00	(2.10)
470	Stephen Sevelee	Gardener	237.90	240.00	(2.10)
471	Francis Seymour	Caretaker	237.90	240.00	(2.10)
472	Ayea Seymour	Office Assistant	-	240.00	(240.00)
473	Victoria Seyon	Caretaker	237.90	240.00	(2.10)
474	Alphonso M. Shower	Driver	274.50	275.00	(0.50)
475	Hawa Sheriff	Record Officer	366.00	366.00	-
476	Snorte W. Sherman	Procurement Director	1,143.75	1,144.00	(0.25)
477	Kawhosu F. Sherriff	Sr. Tech Asst.VIP Barber	544.43	545.00	(0.57)
478	Theodosia W Siebo	Caretaker	237.90	240.00	(2.10)
479	Joseph Siebo	Office Attendent	274.50	275.00	(0.50)
480	Alicia N Simbo	Cleaner	237.90	240.00	(2.10)
481	Vee Mark Sinoe	Gardener	237.90	240.00	(2.10)
482	Samuka Sirleaf	Caretaker	237.90	240.00	(2.10)
483	Abigail Smallwood	Hostess	260.78	261.00	(0.22)
484	Sam Smart	Laundry Man	237.90	240.00	(2.10)
485	Patience Smith	Research Asst	228.75	230.00	(1.25)
486	Christopher Smith	Caretaker	237.90	240.00	(2.10)
487	Edwin T. Smith	Caretaker			

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
			237.90	240.00	(2.10)
488	Rebecca Smith	Dietician	237.90	240.00	(2.10)
489	Jackson S. Smith	Gardener	237.90	240.00	(2.10)
490	Darius S Smith	Office Assistant	274.50	275.00	(0.50)
491	Emmanuel G. Smith	Tailor	251.63	252.00	(0.38)
492	Danitter H. Smith	Record Officer	366.00	366.00	-
493	J. Aloysius Smith	Executive Secretary	457.50	458.00	(0.50)
494	Oliver Sneh	Gardener	237.90	240.00	(2.10)
495	Evelyna M. Snoh	Sr. Technical Officer	642.99	643.00	(0.01)
496	Emmanuel G. Snyder	Caretaker	237.90	240.00	(2.10)
497	Emmanuel Favor Snyder	Caretaker	237.90	240.00	(2.10)
498	Louise Sobee	Caretaker	237.90	240.00	(2.10)
499	Emmanuel J. Sohn	Steward	237.90	240.00	(2.10)
500	Matida Solo	Caretaker	237.90	240.00	(2.10)
501	Emmanuel Solo	Gardener	237.90	240.00	(2.10)
502	Tracy J. Somah	Caretaker	237.90	240.00	(2.10)
503	Levi Somah	Gardener	237.90	240.00	(2.10)
504	Isaac Somah	Steward	237.90	240.00	(2.10)
505	Kebbeh Sonikai	Caretaker	237.90	240.00	(2.10)
506	Lucy N. Sorbo	Nurse RN	457.50	458.00	(0.50)
507	Erica P. Sorbo	Supply Officer	388.88	389.00	(0.13)
508	Vastue O. Stone	Plumber	251.63	252.00	(0.38)
509	Alfred Suah	Electrician	654.63	185.00	469.63
510	Nathaniel S. K Sulonteh	Beautician	320.25	321.00	(0.75)

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
511	Fatu Sumo	Caretaker	237.90	240.00	(2.10)
512	Tebeh B. Sumo	Caretaker	237.90	240.00	(2.10)
513	Jesse Sumu	Seward	237.90	240.00	(2.10)
514	Jerome Swen	Caretaker	237.90	240.00	(2.10)
515	Siah B. Swen	Dietician	237.90	240.00	(2.10)
516	Jartu M Tamba	Cleaner	237.90	240.00	(2.10)
517	Edwina E Tandoh	Caretaker	183.00	185.00	(2.00)
518	Junior Tannie	Gardener	237.90	240.00	(2.10)
519	Kush Tarbo	Caretaker	237.90	240.00	(2.10)
520	Genildine Tarbolo	Caretaker	237.90	240.00	(2.10)
521	Massa Tarlawallie	Hostess	237.90	240.00	(2.10)
522	Princess Tarlue	Decorator	237.90	240.00	(2.10)
523	Henry Tarpeh	Office Assistant	251.63	252.00	(0.38)
524	Laureen E Tarpeh	Dispatcher	274.50	275.00	(0.50)
525	Alvin G. Tarr	Office Assistanr	-	250.00	(250.00)
526	Jackson Tarr	Gardener	260.00	240.00	20.00
527	Timothy K. Tarr	Gardener	237.90	240.00	(2.10)
528	Jacqueline M. Tarr	Hostess	260.78	261.00	(0.22)
529	Emmanuel Tarr	Mason	274.50	275.00	(0.50)
530	Daniel Tarr	Asst. Director	320.25	321.00	(0.75)
531	Wellington Taweh	Gardener	237.90	240.00	(2.10)
532	Netu, Eliza Taylor	Caretaker	237.90	240.00	(2.10)
533	Cynthia B Teah	Caretaker	237.90	240.00	(2.10)
534	Patience Teah	Hostess			

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
			260.78	261.00	(0.22)
535	Patricia Teah	Cook	251.63	252.00	(0.38)
536	L. Christopher Teah	Painter	251.63	252.00	(0.38)
537	Serena T. Thomas	Caretaker	237.90	240.00	(2.10)
538	Sayda Lydia Thomas	Cook	251.63	252.00	(0.38)
539	Cetta Thompson	Laundry Lady	237.90	240.00	(2.10)
540	Mambu Tiah	Gardener	237.90	240.00	(2.10)
541	John Timbo	Steward	237.90	240.00	(2.10)
542	Melissa Toe	Cleaner	228.75	230.00	(1.25)
543	Moses D. Toe	Caretaker	237.90	240.00	(2.10)
544	Pinky S. Toe	Special Attendant	274.50	275.00	(0.50)
545	Ernest Joe Toe	Driver	274.50	275.00	(0.50)
546	Josephine Togar	Caretaker	237.90	240.00	(2.10)
547	Ellis D. Togba	Media Officer	370.58	371.00	(0.43)
548	Lucretius S Togba	Technician	237.90	240.00	(2.10)
549	Queen Tokpah	Procurement Officer	388.88	389.00	(0.13)
550	Paul Tolo	Caretaker	237.90	240.00	(2.10)
551	Wiefue E. Topor, Sr.	Dep. Director	686.25	667.00	19.25
552	S. Josephus Torjilar	Supervisor	274.50	275.00	(0.50)
553	Amos H. Towah Jr.	Driver	274.50	275.00	(0.50)
554	Mohammed Tucker	Mechanic Auto Electrician	274.50	275.00	(0.50)
555	Sangai Z. Tulay	Dietician	237.90	240.00	(2.10)
556	Robert L. Tumay	Decorator	237.90	240.00	(2.10)
557	Mary Tumu	Caretaker	237.90	240.00	(2.10)

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
558	Vennesa B Turay	Caretaker	237.90	240.00	(2.10)
559	James B. Twegbeh	Gardener	237.90	240.00	(2.10)
560	Gladys Urey	Caretaker	237.90	240.00	(2.10)
561	Rebecca Vah	Dietician	237.90	240.00	(2.10)
562	Evelyn Vah	Research Asst	-	275.00	(275.00)
563	William Varmou	Plumber	251.63	252.00	(0.38)
564	Claudia Varney	Caretaker	251.63	252.00	(0.38)
565	Annette Varpilah	Cleaner	228.75	230.00	(1.25)
566	Gardner G. Varnie	Caretaker	237.90	240.00	(2.10)
567	Dorris Z. Verdier	Dietician	237.90	240.00	(2.10)
568	Olando Wah	Caretaker	237.90	240.00	(2.10)
569	Kluboh Waiwor	Caretaker	237.90	240.00	(2.10)
570	Joy E. Walker	Office Attendent	225.00	240.00	(15.00)
571	Amelia Wallace	Office Assistant	274.50	275.00	(0.50)
572	Abenigo N. Walloh	Mechanic	274.50	275.00	(0.50)
573	Mohammed T. Waritay	Decorator	237.90	240.00	(2.10)
574	Amie Washington	Caretaker	237.90	240.00	(2.10)
575	John E. Watts	Dispatcher	220.00	230.00	(10.00)
576	Vivian M Waylee	Decorator	274.50	375.00	(100.50)
577	Stephen Weah	Gardener	183.00	185.00	(2.00)
578	Ophelia Weah	Caretaker	237.90	240.00	(2.10)
579	Pormise Weah	Steward	237.90	240.00	(2.10)
580	Sesay Weah	Hostess	260.78	261.00	(0.22)
581	Rosetta Weah	Hostess			

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
			260.78	261.00	(0.22)
582	Patience C. Weedor	Caretaker	237.90	240.00	(2.10)
583	Rachel Weedor	Caretaker	237.90	240.00	(2.10)
584	Patrick Weinpaye	Technical Asst	450.00	320.00	130.00
585	Mana W. Wesaye	Administrative Assist	549.00	509.00	40.00
586	Darius Wesseh	Electrician	251.63	252.00	(0.38)
587	Charles D. Wesseh	Steward	237.90	240.00	(2.10)
588	Augustine Wesseh	Director-SS	457.50	458.00	(0.50)
589	Richmond C White	Administrative Assistant	594.75	595.00	(0.25)
590	Anthony Wiah	Research Officer	411.75	412.00	(0.25)
591	Josephine Williams	Caretaker	237.90	240.00	(2.10)
592	Naomi Williams	Caretaker	237.90	240.00	(2.10)
593	Hentu Wilson	Steward	237.90	240.00	(2.10)
594	Daniel Wilson	Computer Operator	251.63	252.00	(0.38)
595	Mardea Y.S Wilson	Caretaker	237.90	240.00	(2.10)
596	Esther Wolloh	Laundry Lady	237.90	240.00	(2.10)
597	Nancy F. Wowah	Caretaker	237.90	240.00	(2.10)
598	Maclucius Wrobeh	Painter	183.00	185.00	(2.00)
599	Amita R. S. Wureh	Caretaker	237.90	240.00	(2.10)
600	Moses S. Yah	Gardener	237.90	240.00	(2.10)
601	Moses Yancy	Research Assistant	251.63	252.00	(0.38)
602	Tarius Yantay	Technician	228.75	550.00	(321.25)
603	Bobby Yekeh	Computer Technician	237.90	240.00	(2.10)
604	Prince O Yekelorde	Technician	251.63	252.00	(0.38)

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
605	Eddie Yorfee	Driver	274.50	275.00	(0.50)
606	Prince Yormie	Caretaker	237.90	240.00	(2.10)
607	Dorcas Yormie	Procurement Officer	457.50	458.00	(0.50)
608	Washington B Youkpee	Steward	237.90	240.00	(2.10)
609	Glaylor B. Zayzay	Research Assistant	237.90	240.00	(2.10)
610	Patience K. Zeah	Research Officer	499.00	499.00	-
611	Sheriff M. Abu	Caretaker	237.90	240.00	(2.10)
612	Thelma V. Anderson	Decorator	237.90	240.00	(2.10)
613	Marcus Andrews	Caretaker	237.90	240.00	(2.10)
614	Halimatu Bah	Caretaker	228.75	230.00	(1.25)
615	Mohammed W. Bah	Media Relation Officer	366.00	316.00	50.00
616	Sandra Q. Bernard	Nurse RN	457.50	438.00	19.50
617	Allenda Y. Bondo	Caretaker	237.90	240.00	(2.10)
618	Isaac Law Brewer	Caretaker	237.90	240.00	(2.10)
619	Agatha D. Broh	Office Attendant	251.63	252.00	(0.38)
620	Princess Bryant	Caretaker	237.90	240.00	(2.10)
621	Fatu Bundoo	Gardener	237.90	240.00	(2.10)
622	Yawah Bundoo	Hostess	260.78	261.00	(0.22)
623	Deontee G. Bundoo	Caretaker	237.90	240.00	(2.10)
624	James F. Cole	Caretaker	237.90	240.00	(2.10)
625	Mamie N. Cummings	Caretaker	237.90	240.00	(2.10)
626	Rachel S. Dapaye	Media Relation Officer	366.00	366.00	-
627	Matee R. Darway	Hostess	260.78	261.00	(0.22)
628	Priscillia C.	Caretaker			

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
	Dennis		237.90	240.00	(2.10)
629	Jestina Doe	Caretaker	237.90	240.00	(2.10)
630	Sekou M Dolley	Driver	237.90	240.00	(2.10)
631	Sekou Donzo	Gardener	237.90	240.00	(2.10)
632	Afiz Dorley	Gardener	237.90	240.00	(2.10)
633	Wokie Fahnbulleh	Caretaker	237.90	240.00	(2.10)
634	Delicia Flomo	Caretaker	237.90	240.00	(2.10)
635	William Flomo	Laundry Man	237.90	240.00	(2.10)
636	Esther Gargannah	Caretaker	237.90	240.00	(2.10)
637	Samuel B. Gaye	Driver	274.50	275.00	(0.50)
638	Phileo Gbah	Gardener	237.90	240.00	(2.10)
639	Maylian F. Gbollie	Caretaker	237.90	240.00	(2.10)
640	Galawna Gbowoh	Driver	274.50	275.00	(0.50)
641	Pinky Gibson	Caretaker	237.90	240.00	(2.10)
642	Muana F. Golafale	Gardener	237.90	240.00	(2.10)
643	William Gray	Driver	274.50	275.00	(0.50)
644	Simone T. Guah	Caretaker	237.90	240.00	(2.10)
645	Elizabeth Habah	Hostess	260.78	261.00	(0.22)
646	Harrison Happie	Steward	237.90	240.00	(2.10)
647	Emmanuel Howard	Welder	274.50	275.00	(0.50)
648	Augustine Hunter	Welder	274.50	275.00	(0.50)
649	Randall G Jargbah	Driver	228.75	230.00	(1.25)
650	Emmanuel K. Johnson	Caretaker	237.90	240.00	(2.10)
651	William P Johnson	Gardener	237.90	240.00	(2.10)

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
652	Deddeh N. Johnson	Caretaker	237.90	240.00	(2.10)
653	Samuel Johnson	Gardener	237.90	240.00	(2.10)
654	Joseph Kabbah	Driver	274.50	275.00	(0.50)
655	Massalay Kadiatu	Hostess	260.78	261.00	(0.22)
656	Mohammed Kallon	Driver	274.50	275.00	(0.50)
657	Mariam Kamara	Caretaker	237.90	240.00	(2.10)
658	Mustapha Kamara	Gardener	237.90	240.00	(2.10)
659	Lorpu N. Kamara	Gardener	237.90	240.00	(2.10)
660	Sanvee Kanneh	Gardener	237.90	240.00	(2.10)
661	Comfort D. Karlor	Caretaker	237.90	240.00	(2.10)
662	William Kei	Gardener	237.90	240.00	(2.10)
663	Hajah A. V. Kemokai	Hostess	260.78	261.00	(0.22)
664	Kaleko Kerbiah	Steward	237.90	240.00	(2.10)
665	Cyrus K. Kerper	Driver	274.50	275.00	(0.50)
666	Terry K. Kezelee	Gardener	237.90	240.00	(2.10)
667	Titus E King	Gardener	237.90	240.00	(2.10)
668	Hawa Kollie	Caretaker	237.90	240.00	(2.10)
669	Gabriel G. Kollie	Caretaker	237.90	240.00	(2.10)
670	Sabena Kpakolo	Caretaker	237.90	240.00	(2.10)
671	Patricia Kroma	Caretaker	237.90	240.00	(2.10)
672	Arthur MacCauley	Gardener	237.90	240.00	(2.10)
673	Peter B. Maipenh	Driver	274.50	275.00	(0.50)
674	Musu C. Massalay	Deputy Housing Director	549.00	549.00	-
675	George P. J	Driver			

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
	Monday Jr		274.50	275.00	(0.50)
676	Jackie Morris	Caretaker	237.90	240.00	(2.10)
677	Janet J. Musa	Secretary	251.63	252.00	(0.38)
678	Massalay Nafie	Hostess	260.78	261.00	(0.22)
679	Chris Nimely	Caretaker	237.90	240.00	(2.10)
680	David J. Nuta	Caretaker	237.90	240.00	(2.10)
681	Rachel B Obay	Hostel Entry level	237.90	240.00	(2.10)
682	Marinam Passawe	Hostess	260.78	261.00	(0.22)
683	Darius Paygar	Steward	237.90	240.00	(2.10)
684	Theresa Peters	Caretaker	237.90	240.00	(2.10)
685	Charles Quayees	Welder	274.50	275.00	(0.50)
686	Elizabeth M. Quiblee	Hostess	260.78	261.00	(0.22)
687	Rachline D. Reeves	Caretaker	237.90	240.00	(2.10)
688	Matthew Richardson	Security	251.63	252.00	(0.38)
689	Joyce Roberts	Hostess	260.78	261.00	(0.22)
690	Ophelia Sayon	Hostess	260.78	261.00	(0.22)
691	Morris M. Scott	Caretaker	237.90	240.00	(2.10)
692	Roland Seh'	Gardener	237.90	240.00	(2.10)
693	Mark Sherman	Driver	274.50	275.00	(0.50)
694	Michael Y. P. Sieth	Caretaker	237.90	240.00	(2.10)
695	Bunchie Smith	Asst. Project Analyst	274.50	275.00	(0.50)
696	Oretha Solo	Caretaker	237.90	240.00	(2.10)
697	Aloysius K. Sonpon	Caretaker	237.90	240.00	(2.10)
698	Korlu Sowogie	Caretaker	237.90	240.00	(2.10)

Appendix 5C: Variance between Gross Salaries per Personnel Listing and Close-out Payroll

No.	Name	Position	Monthly Gross Salary US\$		Variance C=(A-B)
			per Personnel Listing A	per Close-out Listing B	
699	Jeannie Steel	Caretaker	237.90	240.00	(2.10)
700	Comfort T. Sumu	Caretaker	237.90	240.00	(2.10)
701	Deborah Sumu	Caretaker	237.90	240.00	(2.10)
702	Miata P. Tarlawalli	Caretaker	237.90	240.00	(2.10)
703	Morris Taylor	Welder	274.50	275.00	(0.50)
704	Boima Thicker	Ac Tech	274.50	275.00	(0.50)
705	Lelia M. Toe	Caretaker	237.90	240.00	(2.10)
706	Aminata Trawally	Caretaker	237.90	240.00	(2.10)
707	Matthew Tuakan	Caretaker	237.90	240.00	(2.10)
708	Emmanual Tuloe	Protocol Officer	559.00	434.00	125.00
709	Cecelia S. Vankpana	Caretaker	228.75	230.00	(1.25)
710	Bayoh R. Verdier	Caretaker	237.90	240.00	(2.10)
711	Anthony M. Vincent	Caretaker	237.90	240.00	(2.10)
712	Esther P. Weah	Caretaker	237.90	240.00	(2.10)
713	Emily P. Wesseh	Caretaker	237.90	240.00	(2.10)
714	Philips Whendah	Driver	274.50	275.00	(0.50)
715	Stanley Y. Williams	Caretaker	237.90	240.00	(2.10)
716	J. Oscar K. Woyah	Gardener	237.90	240.00	(2.10)
717	Joseph Wuo	Caretaker	237.90	240.00	(2.10)
718	Bendu N Yango	Caretaker	237.90	240.00	(2.10)
719	Miaway E. Yoodo	Driver	274.50	275.00	(0.50)
720	Morris Youkay	Caretaker	237.90	240.00	(2.10)
721	V. Mulbah Zakama	Gardener	237.90	240.00	(2.10)
Total			201,975.21	206,512.90	(4,537.69)

Appendix 5D: Details of Unpaid Supplementary Staff During Close-out

No.	Name	Position	Department	Total Gross Arrear & Hand shake - (Unpaid) US\$
1	Sheriff M. Abu	Caretaker	10204 - Domestic and Special Service	840.00
2	Halimatu Bah	Caretaker		805.00
3	Mohammed W. Bah	Media Relation Officer	10209 - Public Affairs and Communication	1,106.00
4	Sandra Q. Bernard	Nurse	10204 - Domestic and Special Service	1,533.00
5	Rachel S. Dapaye	Media Relation Officer	10209 - Public Affairs and Communication	1,281.00
6	Jestina Doe	Caretaker	10204 - Domestic and Special Service	840.00
7	Sekou M Dolley	Driver		840.00
8	William Flomo	Laundry Staff	10204 - Domestic and Special Service	840.00
9	William P Johnson	Gardener	10204 - Domestic and Special Service	840.00
10	William Kei	Gardener	10204 - Domestic and Special Service	840.00
11	Gabriel G. Kollie	Caretaker		840.00
12	Sabena Kpakolo	Caretaker	10204 - Domestic and Special Service	840.00
13	Boima Thicker	Technician	10204 - Domestic and Special Service	962.50
14	Emmanual Tuloe	Protocol Officer		1,519.00
15	J. Oscar K. Woyah	Gardener	10204 - Domestic and Special Service	840.00
16	Yvonne T Anderson	Office Attendant		647.50
17	Kormassa Arkoi	Caretaker		882.00
18	Rose G Bolee	Hostess		1,123.50
19	Albert-Jonathan Brooks	Technical Assistant		2,110.50
20	Maxwell F Browne	Office Attendant	10204 - Domestic and Special Service	840.00
21	Josephine Cargeor	Caretaker	10204 - Domestic and Special Service	840.00
22	Henry P. Clayeh	Technical Assistant	10204 - Domestic and Special Service	840.00

Appendix 5D: Details of Unpaid Supplementary Staff During Close-out

No.	Name	Position	Department	Total Gross Arrear & Hand shake - (Unpaid) US\$
23	Ramsey O. Cummings	Expeditor	10211 - Administration and Management	2,254.00
24	Abraham S. Davis	Supply Officer	10206 - Presidential Advisory Board	1,442.00
25	Chenteea Dennis	Gardener		840.00
26	Edwood N. Dennis	Media Relation Officer	10209 - Public Affairs and Communication	1,298.50
27	Billson Domah	Caretaker	Administration	721.00
28	Kou Dorkago	Research Officer	Administration	1,750.00
29	Rufus R Flomo	Technical Assistant		1,925.00
30	Eve P. Flomo	Caretaker	10204 - Domestic and Special Service	962.50
31	Comfort Freeman	Caretaker	10204 - Domestic and Special Service	805.00
32	Dorris Gaye	Dietician	10204 - Domestic and Special Service	840.00
33	Varney Giahwea	Driver		805.00
34	Immantus Gibson	Cleaner		840.00
35	Amos K Gorlo	Gardener	10204 - Domestic and Special Service	647.50
36	Favor M. Holder	Caretaker		840.00
37	Olivia Holder	Research Officer	10204 - Domestic and Special Service	1,750.00
38	William Jibbli	Research Officer	10204 - Domestic and Special Service	1,221.50
39	Othello Jimlack	Steward		805.00
40	Trokon Johnson	Office Attendant		1,347.50
41	Stanley Kei Sharpe	Office Attendant	10211 - Administration and Management	1,281.00
42	Hawa Kettor	Hostess		647.50
43	Patience Kollie	Seamstress	10204 - Domestic and Special Service	1,312.50
44	Amos S Kollie	Cleaner		805.00

Appendix 5D: Details of Unpaid Supplementary Staff During Close-out

No.	Name	Position	Department	Total Gross Arrear & Hand shake - (Unpaid) US\$
45	Jean Kolubah	Clerk	10211 - Administration and Management	882.00
46	Mary B. Massaquoi	Caretaker	10204 - Domestic and Special Service	840.00
47	Rosevelt Mawolo	Painter		805.00
48	Nancy W Montgomery	Caretaker		882.00
49	Abraham Morris	Gardener	10204 - Domestic and Special Service	840.00
50	Juricka Nagbe	Research Officer	10204 - Domestic and Special Service	1,396.50
51	Philip Neimah	Research Officer		1,662.50
52	Stephen Nyemah	Gardener	10204 - Domestic and Special Service	647.50
53	Patrick Nyewah	Driver		647.50
54	Mitchell V. Qualey	Research Officer		1,347.50
55	Musu Rogers	Caretaker		840.00
56	Mitchell M. Sallay	Research Officer		1,123.50
57	James Sanco	Technical Assistant		1,575.00
58	Anthony W. Scott	Technical Assistant		882.00
59	Brown N Sergbeh	Cleaner		805.00
60	Initial Seth-	Caretaker	10204 - Domestic and Special Service	840.00
61	Theodosia W Siebo	Caretaker	10211 - Administration and Management	840.00
62	Joseph Siebo	Office Attendant		962.50
63	Patience Smith	Research Officer		805.00
64	Henry Tarpeh	Office Attendant	10204 - Domestic and Special Service	882.00
65	Gladys Urey	Caretaker	10204 - Domestic and Special Service	840.00
66	Evelyn Vah	Research Officer		962.50
67	Claudia Varney	Caretaker		882.00
68	Joy E. Walker	Office Attendant	10204 - Domestic and Special Service	840.00
69	John E. Watts	Dispatcher		805.00
70	Patrick Weinpaye	Technical Assistant	10204 - Domestic and Special Service	1,120.00
71	Maclucius Wrobeh	Painter		647.50
72	Tarius Yantay	Technician		1,925.00
73	Bobby Yekeh	Technician	10204 - Domestic and Special Service	840.00
74	Prince O Yekelorde	Technician		882.00
Total				76,440.00

Appendix 6A: Details of New Supplementary Hired

No.	Name	Employee ID	NIR	Job Title	Department	Gross Salary US\$	Comment
1	Cetta Thompson			Laundry Lady		120.00	No depart ment, NIR and employee's ID#
2	Genildine Tarbolo			Caretaker		120.00	No depart ment, NIR and employee's ID#
3	Kolu Jeff			Gardener		120.00	No depart ment, NIR and employee's ID#
4	Christopher Smith			IT Technician		430.00	No depart ment, NIR and employee's ID#
5	Hawa Kemokai			Caretaker		120.00	No depart ment, NIR and employee's ID#
6	Joe M. Davies			Research Officer		430.00	No depart ment, NIR and employee's ID#
7	James Kpehe Kortu, Jr.			Director of Protocol	First Lady Office	767.50	No NIR and employee's ID#
8	Arthur Douglas			Director of Press	First Lady Office	847.50	No NIR and employee's ID#
9	Fatumata Kamara			Caretaker		120.00	No depart ment, NIR and employee's ID#
10	Joseph Kabbah			Driver		150.00	No depart ment, NIR and employee's ID#
11	Mohammed A Kamara			IT Technician		362.50	No depart ment, NIR and employee's ID#
12	Ophelia Bernard			Cleaner		115.00	No depart ment, NIR and employee's ID#
13	Nathaniel S. K Sulonteh			Gardener		160.50	No depart ment, NIR and employee's ID#
14	Evelyna M. Snoh			Sr. Technical Officer		321.50	No depart ment, NIR and employee's ID#

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No.	Name	Employee ID	NIR	Job Title	Department	Gross Salary US\$	Comment
15	Kowel Kabbah		348047080	Protocol Officer	Portocol Section	550.00	No employee's ID#
16	Florence Kamara		7370820109	Lady -in- Wating	First Lady Office	1,025.00	No employee's ID#
17	M. Harrison Fahn		3100540406	Adm. Asst	Advisory Board	550.00	No employee's ID#
18	Moses F. Sallie		1620920261	Secretary	Office of the President	550.00	No employee's ID#
19	Vai Marcus Warbar		8760130795	Dispatcher	Office of the President	400.00	No employee's ID#
20	Emmanuel Flomo		8260370477	Dirver	State W/O Portfolio	275.00	No employee's ID#
21	Lydia Cooper		5450410401	Adm. Asst	Legal Advisor	550.00	No employee's ID#
22	Emmanuel Jallah		1740860945	Liaison Officer	Administration	595.00	No employee's ID#
23	Emmanuel Vaimah Yorwon		8720180239	Research Analyst	Office of the President	450.00	No employee's ID#
24	Hosein Golafale		5420390879	Sr. Adm. Asst	Office of the President	1,000.00	No employee's ID#
25	Getrude J Paasawe		7160640104	Protocol Officer	Office of the President	600.00	No employee's ID#
26	Falikou Fofana		3700560521	Driver	State W/O Portfolio	275.00	No employee's ID#
27	Mohammed Kamara		6120190636	Technica Assistant	State W/O Portfolio	640.00	No employee's ID#
28	Anointed V. Jallah		8430910245	Supervisor	Domestic & Special Services	415.00	No employee's ID#
29	Youngor Sherman		1120430732	Director of Housing	Domestic & Sp. Services	650.00	No employee's ID#

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No.	Name	Employee ID	NIR	Job Title	Department	Gross Salary US\$	Comment
30	Joseph Lemuel Vah, Jr.			Dep. Dir. Protocol	First Lady Office	505.00	No NIR and employee's ID#
31	Greatness N. Dennis			Protocol Officer	Domestic & Special Services	550.00	No NIR and employee's ID#
32	Zyline Kaffey Smith		1250290753	Sr. Protocol Officer	Portocol Section	600.00	No employee's ID#
33	Patrick Sion Gbelee			Protocol Officer	Portocol Section	550.00	No NIR and employee's ID#
34	Edwin Zianner Zevah			Driver	RIA, VIP Lounge	275.00	No NIR and employee's ID#
35	Fatta K. Johnson		3700690520	Director of Domestic	Domestic & Special Services	650.00	No employee's ID#
36	Saah Charles N'Tow		6830280823	Chief of Office Staff	First Lady Office	2,475.00	No employee's ID#
37	Emma P. David		7620930294	Supervisor	RIA, VIP Lounge	415.00	No employee's ID#
38	Sam S. Karsu		6290530896	Driver	Administration	595.00	No employee's ID#
39	Daniel Tamba Kendema		8190170203	Technical Assistant		550.00	No employee's ID#
40	Abraham S. Yeabin		6830760459	Logistic Officer/	President Residence	605.00	No employee's ID#
41	Michael B. Ziah		5850260462	Attendant	Office of the President	550.00	No employee's ID#
42	Ivan J.M. Grigsby		3140700821	Aid to the Minister	Administration	1,030.00	No employee's ID#
43	Koikoi Boiwu		6860870247	Sr. Compliance Officer	Administration	1,125.00	No employee's ID#
44	Samuel S. Robert		3230130968	Driver	Administration	595.00	No employee's ID#

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No.	Name	Employee ID	NIR	Job Title	Department	Gross Salary US\$	Comment
45	Joseph Nyuma		4600500603	Attendant	Office of the President	400.00	No employee's ID#
46	Ezekiel Holler		8320750384	Chef	Domestic & Special Services	615.00	No employee's ID#
47	Lester James Sloan		4620900129	Special Assistant	State W/O Portfolio/ Sp.Ser.	1,000.00	No employee's ID#
48	Morris Kromah			Driver	Motor Pool	275.00	No NIR and employee's ID#
49	Randa Boakai			Executive Aid	First Lady Office	1,025.00	No NIR and employee's ID#
50	Lawrence Sambollah			Driver	Logistics	275.00	No NIR and employee's ID#
51	Lincoln M Kollie		1640700632	Protocol Officer	Portocol Section	550.00	No employee's ID#
52	Amos Kokoya		37403480	Chief Butler	Office of the President	750.00	No employee's ID#
53	Victoria Hodge		8740970401	Caretaker	Domestic & Special Services	250.00	No employee's ID#
54	Dr. Adam kyne			Advisor	First Lady Office	1,500.00	No NIR and employee's ID#
55	Joseph Blackie Jr.		1870502065	Photographer	Office of the President	455.00	No employee's ID#
56	S. Abraham David			Steward	Domestic & Special Services	250.00	No NIR and employee's ID#
57	Stanley Pawee			Chef	Domestic & Special Services	270.00	No NIR and employee's ID#
58	Momo G. Gray			Head Maintenance	Domestic & Special Services	343.00	No NIR and employee's ID#
59	Satee B. Kanneh			Cleaner	Domestic & Special Services	250.00	No NIR and employee's ID#

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No.	Name	Employee ID	NIR	Job Title	Department	Gross Salary US\$	Comment
60	Jenkins Karyee			Cleaner	Domestic & Special Services	250.00	No NIR and employee's ID#
61	Goanue T. Goanue			Cleaner	Domestic & Special Services	250.00	No NIR and employee's ID#
62	Saah Varmey			Cleaner	Domestic & Special Services	250.00	No NIR and employee's ID#
63	Nyuma Johnson			Head Cleaner	Domestic & Special Services	280.00	No NIR and employee's ID#
64	Keimu Jackson			Cleaner	Domestic & Special Services	250.00	No NIR and employee's ID#
65	Faith Sallie			Kitchen Assistant	Domestic & Special Services	250.00	No NIR and employee's ID#
66	Fredrica Monger			Cook (for Securities)	Domestic & Special Services	250.00	No NIR and employee's ID#
67	Quoiqoui Sackor			Head of utility Driver	Domestic & Special Services	290.00	No NIR and employee's ID#
68	Phanta Yei Gray			Supervisor	Domestic & Special Services	260.00	No NIR and employee's ID#
69	Matthew Tuah		6640620244	Driver	Logistics	275.00	No employee's ID#
70	Kiazolu Siedu		6333082184	Driver	Economic Advisor	275.00	No employee's ID#
71	Karvie L. Johnson			Secretary	Office of the President	600.00	No NIR and employee's ID#
72	Thompson Tommy Duo		7490170395	Driver	Advisory Board	275.00	No employee's ID#
73	Archie Sackie Mars		6820310472	Adm Asst	Administration	350.00	No employee's ID#
74	Erest Joe Toe		3780530159	Driver	Special Services	275.00	No employee's ID#
Total						36,367.50	

Appendix 6B: Salaries and Positions of New Supplementary Personnel not within GoL Harmonized Pay Grade

Information Per Payroll (US\$)					Information Per GOL Harmonized Pay Grade (US\$)			Difference b/w GOL Payroll and Pay Grade		Comment
No.	Position	Number of Position Existing	Gross salary per MOS Payroll		Position	Gross Salary Per GOL Harmonized Pay Grade				
			Lowest A	Highest B		Lowest C	Highest D	Lowest E=(A-C)	Highest F=(B-D)	
1	Cleaner	5	-	250.00	Cleaner	150.00	200.00	(150.00)	50.00	MOS salary is above GOL Paygrade
2	Dirver	11	275.00	595.00	Dirver	150.00	375.00	125.00	220.00	MOS lowest and highest salaries are above GOL Paygrade
3	Dispatcher	1	-	400.00	Dispatcher	225.00	375.00	(225.00)	25.00	MOS salary is above GOL Paygrade
4	Lady -in- Waiting	1	-	1,025.00	Lady -in- Waiting	-	900.00	-	125.00	MOS salary is above GOL Paygrade
5	Special Assistant	1	-	1,000.00	Special Assistant	-	330.00	-	670.00	MOS salary is above GOL Paygrade
6	Supervisor	3	260.00	415.00	Supervisor	150.00	400.00	110.00	15.00	MOS lowest and highest salaries are above GOL Paygrade
7	Techncal Assistant	2	550.00	640.00	Techncal Assistant	-	530.00	550.00	110.00	MOS lowest and highest salaries are above GOL Paygrade
8	Advisor	1	-	320.25	None	-	-			Position and

Appendix 6B: Salaries and Positions of New Supplementary Personnel not within GoL Harmonized Pay Grade

Information Per Payroll (US\$)					Information Per GOL Harmonized Pay Grade (US\$)			Difference b/w GOL Payroll and Pay Grade		Comment
No.	Position	Number of Position Existing	Gross salary per MOS Payroll		Position	Gross Salary Per GOL Harmonized Pay Grade		Lowest E=(A-C)	Highest F=(B-D)	
			Lowest A	Highest B		Lowest C	Highest D			
								-	320.25	salary not within GOL Paygrade
9	Aid to the Minister	1	-	1,030.00	None	-	-	-	1,030.00	Position and salary not within GOL Paygrade
10	Attendant	2	400.00	550.00	None	-	-	400.00	550.00	Position and salary not within GOL Paygrade
11	Chef	2	270.00	615.00	None	-	-	270.00	615.00	Position and salary not within GOL Paygrade
12	Cook (for Securities)	1	-	505.00	None	-	-	-	505.00	Position and salary not within GOL Paygrade
13	Director of Domestic	1	-	650.00	None	-	-	-	650.00	Position and salary not within GOL Paygrade
14	Executive Aid	1	-	1,025.00	None	-	-	-	1,025.00	Position and salary not within GOL Paygrade
15	Head Cleaner	1	-	280.00	None	-	-	-	280.00	Position and salary not within GOL Paygrade
16	Head Maintenance	1	-	343.00	None	-	-	-	343.00	Position and salary not within

Appendix 6B: Salaries and Positions of New Supplementary Personnel not within GoL Harmonized Pay Grade

Information Per Payroll (US\$)					Information Per GOL Harmonized Pay Grade (US\$)			Difference b/w GOL Payroll and Pay Grade		Comment
No.	Position	Number of Position Existing	Gross salary per MOS Payroll		Position	Gross Salary Per GOL Harmonized Pay Grade				
			Lowest A	Highest B		Lowest C	Highest D	Lowest E=(A-C)	Highest F=(B-D)	
										GOL Paygrade
17	Head of utility Driver	1	-	290.00	None	-	-	-	290.00	Position and salary not within GOL Paygrade
18	Kitchen Assistant	1	-	250.00	None	-	-	-	250.00	Position and salary not within GOL Paygrade
19	Liaison Officer	1	-	595.00	None	-	-	-	595.00	Position and salary not within GOL Paygrade
20	Logistic Officer	1	-	605.00	None	-	-	-	605.00	Position and salary not within GOL Paygrade
21	Sr. Compliance Officer	1	-	1,125.00	None	-	-	-	1,125.00	Position and salary not within GOL Paygrade
22	Sr. Protocol Officer	1	-	600.00	None	-	-	-	600.00	Position and salary not within GOL Paygrade

Appendix 6C: Positions of New Supplementary Personnel not within MOS Job Description Policy Document

No	Position	Number of Position Existing	Gross Salary	
			Lowest A	Highest B
1	Advisor	1	-	320.25
2	Aid to the Minister	1	-	1,030.00
3	Attendant	2	400.00	550.00
4	Chief Butler	1	-	750.00
5	Cheif Office Staff	1	-	2,475.00
6	Cleaner	5	-	250.00
7	Cook (for Securities)	1	-	505.00
8	Dep. Dir. Protocol	1	-	550.00
9	Director of Domestic	1	-	650.00
10	Executive Aid	1	-	1,025.00
11	Head Cleaner	1	-	280.00
12	Head Maintenance	1	-	343.00
13	Head of utility Driver	1	-	290.00
14	Kitchen Assistant	1	-	250.00
15	Lady -in- Wating	1	-	1,025.00
16	Logistic Officer	1	-	605.00
17	Research Analyst	1	-	450.00
18	Special Assistant	1	-	1,000.00
19	Sr. Compliance Officer	1	-	1,125.00
20	Sr. Adm. Asst	1	-	1,000.00
21	Sr. Protocol Officer	1	-	600.00
22	Steward	1	-	250.00
23	Supervisor	3	260.00	415.00
24	Techncal Assistant	2	550.00	640.00

Appendix 7: Positions of Supplementary Personnel (outgoing) not within MOS Job Description Policy Document

No	Position	Number of Position Existing	Gross Salary	
			Lowest A	Highest B
1	AC Technician	1	-	274.50
2	Administrative Assistant	6	251.00	594.00
3	Asst. Director	1	-	320.25
4	Asst. Project Analyst	1	-	274.50
5	Beautician	1	-	320.25
6	Butler-VIP	1	-	850.10
7	Chief Dietician	1	-	1,326.75
8	Cleaner	10	183.00	237.00
9	Clerk	3	-	251.63
10	Computer Operator	3	251.00	320.00
11	Computer Technician	1	-	237.90

No	Position	Number of Position Existing	Gross Salary	
			Lowest A	Highest B
12	COS First Lady	1	-	2,645.00
13	Decorator	7	237.00	274.00
14	Dep Dir. Protocol	1	-	1,938.00
15	Dep. Director	1	-	686.25
16	Deputy Coordinator	1	-	686.25
17	Deputy Dietician VIP	1	-	960.75
18	Deputy Housing Director	1	-	549.00
19	Dirctor - Press OFL	1	-	1,805.00
20	Director - Audio	2	274.00	1,601.00
21	Director Protocol OFL	1	-	1,963.00
22	Director OFL	1	-	2,345.50
23	Director-SS	1	-	457.50
24	Finance Dirctor OFL	1	-	1,805.00
25	GSO Officer/RIA	1	-	391.75
26	Hostel Entry level	1	-	237.90
27	Job Inspector	2	251.00	274.00
28	Lady in-Waiting - OFL	1	-	803.50
29	Laundry Lady	4	-	237.90
30	Laundry Man	6	-	237.90
31	linesman	1	-	274.50
32	Logistics	1	-	228.75
33	Mechanic Auto Electrcian	2	-	274.50
34	Media Officer	2	-	370.58
35	Media Relation Officer	3	-	366.00
36	Nurse	1	-	320.25
37	Nurse Aide	7	228.00	320.00
38	Nurse RN	6	457.00	500.00
39	Procurement Officer	2	388.00	457.00
40	Project Analyst	1	-	320.25
41	Project Officer	1	-	320.25
42	Public Relation Officer	1	-	411.75
43	Record Officer	5	251.00	526.00
44	Research Analyst	6	274.00	457.00
45	Research Assistant	8	228.00	550.00
46	Seamstress	1	-	260.78
47	Security	1	-	251.63
48	Special Assistant	1	-	301.95
49	Sr Technical Asst. _1	1	-	503.25
50	Sr. Research Analyst	1	-	475.00
51	Sr. Tech Asst	1	-	570.88
52	Sr. Technical Assistant	1	-	274.50
53	Sr. Technical Officer	1	-	642.99
54	SSR Officer	1	-	411.75
55	Steward	31	175.00	237.00
56	Supervisor	1	-	274.50

No	Position	Number of Position Existing	Gross Salary	
			Lowest A	Highest B
57	Supply Officer	1	-	388.88
58	Technical Assistant	7	237.00	633.00
59	Technician	9	228.00	292.00
60	Welder	6	228.00	274.00

Appendix 8:
within Salaries for Consultants and Staff Occupying same positions and performing similar roles

No	Position	Gross Salaries		
		Consultant	Supplementary Staff	Regular Staff
1	Program Officer	3,000.00	-	1,372.50
2	Liason officer-b/w Legislative and the Ex. Branch.	2,500.00	-	205.88
3	Procurement Compliance Officer	1,500.00	500.00	381.10
4	Project Analyst	700.00	350.00	
5	Elevator Engineer	1,500.00	-	411.75
6	Asst. to the Chief of Protocol	1,500.00	625.00	571.88