



LRA
LIBERIA REVENUE AUTHORITY



HUMAN RESOURCE MANAGEMENT POLICY (HRMP)

TABLE OF CONTENTS

EMPLOYEE WELCOME NOTE	1
DEFINITIONS.....	2
INTRODUCTION	11
THE ACT CREATING THE LRA.....	12
PROFESSIONAL ETHICS AND CODE OF CONDUCT	16
HUMAN RESOURCE MANAGEMENT POLICY MANUAL.....	16
REVENUE CODE OF LIBERIA AND REGULATIONS	16
NATIONAL LAWS AS APPLICABLE	17
SECTION 1 – STAFFING.....	18
1. Recruitment Policy.....	18
1.1. Hiring Categories.....	19
1.1.1. Full – Time Employee	19
1.1.2. Part – Time Employee.....	19
1.1.3. Temporary Contractor	19
1.1.4. Consultant.....	20
1.1.5. Cadet.....	20
1.1.6. Intern.....	20
1.1.7. Procedures – Recruitment.....	20
1.2. Selection Policy.....	21
1.2.1. Procedures – Selection	21
1.3. Qualifications Determination.....	22
1.3.1. Procedures – Ranking Criteria, Methodology, and Selection.....	22
1.4. Promotion Policy	24
1.4.1. Promotion Guidelines	24
1.4.2. Procedures – Promotion	25
1.5. Background Check Policy	25
1.5.1. Procedures – Background	25
1.5.2. Records Verification	26
1.5.3. Procedures – Records Verification	27
1.6. Orientation.....	27
1.6.1. Procedures – Orientation	27
1.7. Probationary Period Policy.....	28

1.7.1.	Procedures – Probationary Period	29
1.7.2.	Rejection During Probationary Period	29
1.7.3.	Procedures – Rejection during Probationary Period	30
1.8.	Employee Records Policy	30
1.8.1.	Procedures – Employment Records.....	31
1.9.	Identification Cards Policy.....	32
1.9.1.	Procedures – Identification Cards.....	32
1.10.	Dress Code Policy	33
1.10.1.	Uniformed Employees	34
1.10.2.	Female.....	34
1.10.3.	Male.....	34
1.10.4.	Friday Dress Code	34
1.10.5.	Dressing Prohibition.....	34
1.10.6.	Penalty	34
1.10.7.	Uniform Category.....	35
1.11.	Neutrality Of The Workplace Policy	35
1.12.	Non-Discrimination Policy	35
1.12.1.	Procedures – Non-Discrimination Request for Adjustment.....	36
SECTION 2 – TIME AND ATTENDANCE		37
2.	Attendance Policy.....	37
2.1.	Normal Working Hours	37
2.2.	Lunch Hour	37
2.3.	Loitering.....	37
2.4.	Beyond Normal Working Hours.....	37
2.5.	Attendance Records.....	37
2.6.	Lateness Policy	39
2.6.1.	Procedures – Lateness.....	39
2.7.	Absences Policy	40
2.7.1.	Procedures – Absences.....	40
2.7.2.	Unexcused Absence	41
2.7.3.	Excessive Absence	41
2.7.4.	Unauthorized Absence.....	41
2.8.	Illness Policy	41
2.8.1.	Procedures – Illness.....	41

2.9.	Attendance of Training, Workshops & Meetings Policy	42
2.9.1.	Procedures – Attendance of Training, Workshops & Meeting	42
2.10.	Emergency Conditions Policy	42
2.11.	Types of Leave	43
2.11.1.	Annual Leave	43
2.11.2.	Procedures – Annual Leave	43
2.11.3.	Sick Leave	44
2.11.4.	Procedures – Sick Leave	44
2.11.5.	Maternity Leave	45
2.11.6.	Procedures – Maternity Leave	45
2.11.7.	Leave for Jury or Militia	45
2.11.8.	Procedures – Jury or Militia	45
2.11.9.	Family Emergency Leave	46
2.11.10.	Procedures – Family Emergency Leave	46
2.11.11.	Special Leave Without Pay	47
2.11.12.	Procedures – Special Leave Without Pay	47
2.11.13.	Study or Educational Leave	47
2.11.14.	Procedures – Study or Educational Leave	49
2.11.15.	Casual Leave	49
2.11.16.	Procedures – Casual Leave	50
2.11.17.	Leave for Cultural & Sporting Events	50
2.11.18.	Procedures – Cultural & Sporting Events	50
2.11.19.	Leave Reschedule	50
2.11.20.	Procedures – Leave Reschedule	51
2.11.21.	Alternatives to Administrative Leave	51
2.11.22.	Administrative Leave	51
2.11.23.	Procedures – Administrative Leave	52
	SECTION 3 – HOLIDAYS	53
3.	Public Holidays Policy	53
3.1.	LRA’s Special Days Policy	53
	SECTION 4 – WORK ENVIRONMENT	55
4.	Working Conditions, Safety, Health & Welfare Policy	55
4.1.	Workplace Threats, Insults, Intimidation & Violence Policy	55
4.2.	Hostile Work Environment Policy	56

4.2.1. Procedures – Hostile Work Environment	57
4.3. Eating in the Office Policy.....	57
4.4. Alcoholism, Smoking, & Substance Abuse Policy.....	57
4.5. Employee Personal Hygiene Policy	58
4.5.1. Procedures – Employee Personal Hygiene.....	58
4.6. First Aid Policy.....	58
4.6.1. Major Injuries	58
4.7. Fire Evacuation Policy.....	59
4.7.1. Procedures – Fire Evacuation	59
4.8. Weather or Prevailing Situation Policy	59
SECTION 5 WORKPLACE HARASSMENT.....	60
5. Sexual Harassment in the Workplace Policy.....	60
5.1. Procedures – Reporting Sexual Harassment in the Workplace	60
5.2. Incidence of Sexual Harassment.....	61
5.3. Sexual Harassment Conduct.....	61
5.4. Employee’s Responsibility.....	61
5.5. Supervisor’s Responsibility.....	62
5.6. Department Head’s Responsibility.....	62
5.7. HRM Head’s Responsibility.....	62
5.8. Action to Prevent Sexual Harassment.....	62
5.9. Sexual Harassment Investigative Committee	62
5.10. Disciplinary Action for Sexual Harassment.....	63
5.11. Other forms of Harassment.....	63
SECTION 6 – SPECIAL INTERESTS	64
6. Conflict of Interest Policy.....	64
6.1. Employee Involvement	64
6.2. Employee’s Responsibility.....	64
6.3. LRA’s Responsibility	64
6.4. Nepotism Policy	65
6.4.1. Employee’s Responsibility.....	65
6.4.2. LRA’s Responsibility	65
SECTION 7 – COMPENSATION & BENEFITS.....	66
7. Remuneration and Benefits Policy	66
7.1. Staff Remuneration.....	66

7.2. Salary and Benefits Structure	66
7.3. Gross Remuneration	67
7.4. Deductions	67
7.5. Payment Method	67
7.6. Payment Date	67
7.6.1. Procedures – Remuneration Payment	68
7.7. Overtime Policy	69
7.7.1. Qualified Personnel	69
7.7.2. Authorization	69
7.7.3. Rates	70
7.7.4. Overtime Calculation Chart	70
7.7.5. Minimum Overtime Hour	70
7.7.6. Procedures – Overtime Payment	71
7.8. Employee Insurance Program Policy	71
7.8.1. Eligibility	71
7.8.2. Start Date	71
7.8.3. Termination Date	71
7.8.4. HRM Office Responsibility	71
7.9. LRA Group Life Insurance	72
7.10. Group Medical Health Insurance	73
7.10.1. Hospitalization Insurance	73
7.10.2. Procedures – Hospitalization Insurance	73
7.11. National Social Security Schemes	73
7.12. Salary Advance Policy	74
7.12.1. Amount of Salary Advance	75
7.12.2. Salary Advance Timespan	75
7.12.3. Salary Advance Repayment	75
7.12.4. Procedures – Salary Advance	75
7.13. Loan Policy	76
7.13.1. Role of the Authority - Loan	77
7.13.2. Severance Action	77
7.14. Increments Policy	78
7.14.1. Performance Evaluation and Merit Increases	78
7.14.2. Effective Date	78

7.14.3.	Cost of Living and Performance Increment Calculations	79
7.15.	Year-End Benefit Policy	79
7.15.1.	Eligibility	79
7.15.2.	Year-End Benefit Amount	79
7.15.3.	Due Date	79
7.15.4.	Procedure – Year-End Benefit	80
7.16.	Revenue Collection Incentive Policy.....	80
7.16.1.	Conditions for Payment of Revenue Collection Incentive	80
7.16.2.	Collection Incentive Amount	80
7.16.3.	Revenue Collection Incentive Calculation.....	81
7.16.4.	Payment Date	82
7.17.	Job Rotation Policy	82
7.17.1.	Housing.....	82
7.17.2.	Transportation	82
7.17.3.	Rotation Allowance.....	83
7.17.4.	Procedures – Payment of Rotation Allowance.....	84
7.18.	Education Allowance Policy	85
7.18.1.	Eligibility	85
7.18.2.	Amount of Education Allowance.....	85
7.18.3.	Procedure – Education Allowance	85
7.19.	Housing Allowance Policy	86
7.19.1.	Eligibility	86
7.19.2.	Amount of Housing Allowance	86
7.19.3.	Due Date	86
7.19.4.	Procedure – Housing Allowance	86
7.20.	Transportation Allowance Policy	86
7.20.1.	Eligibility	86
7.20.2.	Amount of Transportation Allowance.....	86
7.20.3.	Due Date	86
7.20.4.	Procedure – Transportation	86
7.21.	Retiree Benefit Policy.....	86
7.21.1.	Procedures – Unpaid Remuneration for Retired Employees	87
7.22.	LRA Pension Policy.....	87
7.22.1.	Pension Calculation	88

7.22.2.	Procedure – Pension Payment	88
7.22.3.	NSS&WC Pension	88
7.22.4.	Provident Fund Benefit	88
7.23.	Redundancy Benefit Payment	88
7.23.1.	Redundancy Benefit Calculation	89
7.24.	Resignation Policy	89
7.25.	Dismissal Payment Policy	89
7.25.1.	Dismissal Without Cause Payment Calculation	90
7.26.	Burial Assistance	90
7.26.1.	Procedures – Provident Fund Payment	90
7.27.	Deceased Employee Remuneration	91
7.27.1.	Procedures – Deceased Employee Last Remuneration	91
7.28.	Closure of Payroll Account(s) Policy	92
7.29.	Employee Provident Fund Policy	92
7.29.1.	Eligibility	92
7.29.2.	Contribution	92
7.29.3.	Fund Management	92
7.29.4.	Scope and Authority	93
7.29.5.	Interest	93
7.29.6.	Bank Account	93
7.29.7.	Calculations	94
7.29.8.	Report	94
7.29.9.	Audit	94
7.29.10.	Liquidation Guideline	95
7.29.11.	Benefit Upon Separation	95
7.29.12.	Benefit Upon Death In-Service	95
7.29.13.	Benefit Upon Permanent Disability	96
7.29.14.	Benefit Upon Redundancy	96
7.29.15.	Benefit Upon Retirement	96
7.29.16.	Procedures – Employee Provident Fund Payment	96
	SECTION 8 – WORK RELATED TRAVEL	98
8.	Travel and Per Diem Policy	98
8.1.	Domestic Travel	98
8.2.	Domestic Travel Per Diem Allowance	98

8.2.1.	Procedures – Domestic Travel Per Diem Request.....	98
8.3.	Incidental Allowance – Domestic Travel	99
8.3.1.	Procedure – Domestic Travel Incidental Allowance.....	99
8.4.	Failure to Discharge.....	99
8.5.	Domestic Travel Extended Stay.....	99
8.6.	Travel Method - Domestic.....	100
8.7.	Foreign Travel.....	100
8.8.	Foreign Travel Per Diem Allowance	100
8.8.1.	Procedures – Foreign Travel Per Diem Request.....	101
8.8.2.	Procedures – To Procure Ticket(s).....	101
8.9.	Incidental Allowance – Foreign Travel.....	102
8.9.1.	Procedure – Foreign Travel Incidental Allowance	102
8.9.2.	Failure to Discharge.....	102
8.10.	Foreign Travel Extended Stay	102
8.11.	Travel Method - Foreign	102
8.12.	Foreign Travel Sponsored By Third Party Policy	103
8.13.	Reimbursement – Out of Pocket.....	103
8.13.1.	Procedures – Reimbursement.....	104
8.14.	Evidence of Travel Documentation	104
8.15.	Travel Per Diem and Incidental Rates Policy.....	104
8.16.	Incidental Allowance Rates	105
	SECTION 9 - STAFF DEVELOPMENT & TRAINING	107
9.	Staff Training and Capacity Building Policy	107
9.1.	Objectives.....	107
9.2.	LRA’s Scholarship and Training Committee.....	107
9.3.	In-Service Training Policy	108
9.4.	Local Training Policy	108
9.4.1.	Procedures – Local Training.....	109
9.5.	Foreign Training Policy.....	110
9.5.1.	Procedures – Foreign Training.....	110
9.6.	Methods of Application for Scholarship Policy	111
9.6.1.	Required Collateral for Sponsorship.....	111
9.6.2.	Responsibility of Scholarship Recipient.....	111
9.6.3.	Eligibility for Scholarship.....	112

9.7. Academic Performance Policy	112
9.8. Stipend	112
9.9. The Consolidated Training Policy of the LRA	112
9.10. Professional Certification of the LRA	113
9.11. Academic Performance Guidelines.....	114
9.12. Remittance of Funds	114
SECTION 10 – WHISTLE BLOWING PROTECTION	116
10. Whistle Blowing Policy	116
10.1.1. The Aims of the Policy.....	116
10.1.2. Who does the Policy Apply to?	116
10.1.3. What Types of Concerns are Covered?	116
10.2. Protection of Whistleblower	117
10.3. Safeguards and Victimization	117
10.4. Dismissal or Victimization for Whistle Blowing.....	118
10.5. Confidentiality	118
10.5.1. Procedures – Confidentiality	118
10.6. Arrest, Subpoenas, Services and Processes Policy	118
10.6.1. Procedures – Arrest, Subpoenas, Service and Processes	118
SECTION 11 – LRA PERFORMANCE MANAGEMENT	120
11. Performance Management Policy	120
11.1. Performance Expectations.....	120
11.1.1. Procedures – Performance Expectations.....	120
11.2. Performance Plan.....	121
11.3. In Cycle Performance Evaluation & Monitoring.....	121
11.3.1. Procedures – In Cycle Performance Evaluation & Monitoring.....	121
11.4. Coaching and Counseling	121
11.4.1. Procedure – Coaching and Counseling.....	121
11.5. Corrective Action	122
11.6. Performance Evaluation for LRA Staff	122
11.7. Performance Targets and Standard of Measurement	122
SECTION 12 – STAFF MOVEMENT.....	125
12. Transfers Policy	125
12.1. Procedures – Voluntary Transfer	125
12.2. Procedures – Involuntary Transfer	126

12.3.	Resignation Policy	126
12.3.1.	Procedures – Voluntary Separation.....	126
12.3.2.	Procedures – Involuntary Separation.....	127
12.4.	Rightsizing Policy	128
12.4.1.	Procedures – Rightsizing.....	129
12.5.	Redundancy/Abolished Positions Policy	129
12.5.1.	Procedure – Redundancy/Abolished Positions	129
12.6.	Dismissal Policy	129
12.6.1.	Dismissal for Poor Work Performance	130
12.6.2.	Conduct Detrimental to the LRA.....	130
12.7.	Separation for Abandonment of Assignment	130
12.7.1.	Procedures – Separation for Abandonment of Assignment	130
12.8.	Separation for Disability Policy	131
12.8.1.	Procedures – Separation for Disability.....	132
12.9.	Separation by Death Policy	132
12.9.1.	Procedures – Separation by Death.....	132
12.10.	Retirement Policy	133
12.10.1.	Procedures – Retirement.....	133
12.11.	Re-Employment Policy	133
12.12.	Employment of Separated Employees.....	133
12.13.	Employment After Retirement	134
12.13.1.	Procedure – Employment After Retirement	134
12.14.	Re-Employment From A Private Entity	134
12.14.1.	Procedure – Re-Employment From A Private Entity.....	134
12.15.	Employee Exit Interview & Termination Questionnaire Policy	135
12.15.1.	Procedures – Employee Exit Interview & Termination Questionnaire	136
	SECTION 13 – EMPLOYEE DISCIPLINE.....	137
13.	Discipline Policy	137
13.1.	Procedures – Discipline.....	137
13.1.1.	Notification to Employees	137
13.2.	Rightsizing.....	138
13.3.	Dismissal.....	138
13.4.	Suspension.....	138
13.5.	Formal Reprimand.....	139

13.6. Guide For Penal Determination.....	139
SECTION 14 – GRIEVANCES, COMPLAINTS, & APPEAL	141
14. Grievances, Complaints, & Appeal Policy.....	141
14.1. Procedures – Grievances, Complaints, & Appeal.....	141
14.2. Rules of Grievance Committee.....	141
14.3. Appeals Policy.....	142
14.4. Board of Appeal.....	143
SECTION 15 – INFORMATION TECHNOLOGY & SECURITY.....	144
15. Computer and Information Security Policy	144
15.1. Guidelines For Computer Communication Systems	144
15.2. Guidelines For Internet Use	146
15.3. Guidelines For Printing	147
SECTION 16 – CONTRACTUAL SERVICES	148
16. Contractual Services Policy	148
16.1. Procedures – Contractual Services.....	148
ACKNOWLEDGEMENT OF RECEIPT OF HRM MANUAL	149

EMPLOYEE WELCOME NOTE

Dear Employee,

Congratulations and welcome to the Liberia Revenue Authority (LRA)! You have joined a team of highly talented and professional staff.

We are guided by 13 universally accepted principles and values for public service in the execution of our duties which are found in the LRA Professional Ethics and Code of Conduct. Our core values are commitment to the nation, acting with integrity and communicating honestly and openly, delivering excellent services to taxpayers and working together as a team. We hope your skills and personality will contribute to the attainment of our mission — professionally, fairly, transparently and effectively collect lawful revenues and facilitate legitimate trade and social protection for the people of Liberia.

We have developed this policy manual to provide guidance to all employees of the LRA. Your first task, as an employee, is to thoroughly read this manual, and direct any questions you have to your Immediate Supervisor, Department Head or the HRM Head for clarity. Please keep this manual for reference.

Sincerely yours,

Commissioner General

DEFINITIONS

Abuse - use of the Authority's property, resources, supplies, services or position to unjustly advance personal interests or achieve personal objectives other than interests or objectives of the Authority.

Alternative Dispute Resolution - also referred to as mediation, means a method of resolving disputes, outside the grievance process, that involves a natural person to assist in identifying issues, developing options, and arriving at a resolution.

Appeals - a request or reference to some person or authority for a decision, corroboration, judgment, etc.

Arrest - to take or keep in custody by authority of law.

Asset - an item or items of value owned by the Liberia Revenue Authority or by an employee.

Attendance - the action or state of going regularly to or being present at a place, office or event.

Authority - Liberia Revenue Authority.

Background Check Authorization form - an authorization agreement signed by an employee stating his/her consent for the collection and verification of data and reference provided to the employer/company related with his/her employment. Information or references verified are related to the employee's previous employment, character references, credit history, criminal history, educational qualifications, etc. The Background Check Authorization form is used by the Authority during the hiring process of a new employee.

Beneficiary - a person or entity named in a will or a financial contract as the inheritor of property when the property owner dies. A beneficiary can be a spouse, child, charity or any entity or person to whom the property owner would like to leave his or her possessions and assets.

Bribe - money or favor given or promised in order to influence the judgment or conduct of a person in a position of trust.

Board - Board of Directors of Liberia Revenue Authority which is the governing body.

Board of Appeal - a group of employees appointed by the Commissioner General to hear and review disciplinary appeal cases and make recommendations.

Coaching - a development technique based on the use of one-to-one discussions to enhance an individual's skills, knowledge or work performance.

Code of Conduct - a written collection of rules, principles, values, and employee expectations, behavior, and relationships that the Authority considers significant and believes are fundamental to its successful operations.

Commissioner General - the Chief Executive Officer (CEO) or Head of the Authority.

Complaint - an unsatisfactory work-related situation or circumstance an employee may experience and for which a reasonable resolution may exist. The term "complaint" may be used interchangeably with the term "Grievance."

Confidentiality – a commitment of privacy made regarding any document or other source of information whose unauthorized disclosure could be prejudicial to the interests of the Authority or its customers. Confidentiality is a set of rules or a promise that limits access or places restrictions on certain types of information.

Conflict of Interest - engaging or participating in any business or activity or taking action or no action which compromises performance of duty and/or the Authority's values in appearance or in fact.

Conniving - conspiring to do something considered immoral, illegal, or harmful to the Liberia Revenue Authority.

Counseling - an interactive learning process contracted between counsellor(s) and client(s), be they employees, individuals, families, groups or institutions, which, approaches in a holistic way, social, cultural, economic and/or emotional issues.

Customers - person or group of persons or organization that conducts operations or activities that are regulated by the Authority or has interests that may be affected by the performance or nonperformance of the Authority's staff.

Demotion - an involuntary reassignment of an employee, for reasons from one classified position to another classified position with a lower pay grade.

Dependent - means unmarried children of a parent or guardian under the age of eighteen years or a disabled person over eighteen years who is wholly reliant on their parents or guardians.

Disability - when an employee is physically or mentally incapable of satisfactorily performing the duties of their position.

Discipline - control gained by enforcing obedience or order; or a rule or system of rules governing conduct or activity.

Disciplinary Action - a standardized process that an organization commits to when dealing with a staff that has breached the terms of employment in some way.

Disciplinary Appeals Committee - means group of staff appointed by the Commissioner General to hear and review disciplinary appeal cases and make recommendations.

Disciplinary Committee - Group of staff appointed by the Commissioner General to hear and /or adjudicate on disciplinary cases and make recommendations.

Discrimination in employment - an act that results in adverse or unequal treatment of an individual(s) because of race, color, religion, sex, national origin, age, presence of any mental or physical disability, status with respect to marriage or public assistance, participation in lawful activity off the employer's premises during non-working hours which is not in direct conflict with the essential business-related interests of the employer, or political opinions or affiliations.

Dismissal - an involuntary termination of employment.

Employee - a person who works for another person or for a company for wages or a salary.

Employer - the Liberia Revenue Authority.

Employer Action - an action involving rightsizing, dismissal, suspension without pay, forced relocation, redundancy, or placing a staff on administrative leave.

Equipment - all the asset (Computers & Accessories, Printers, Vehicles, etc.), other than land and buildings of the Liberia Revenue Authority.

Excessive Absence - when an employee, not on leave and without valid excuse, does not report to work on regular work days.

Family - a husband and wife and/or dependent(s) and their dependents (?).

Felony - a criminal offense for which a convicted person can be sentenced to serve one or more years in a state or federal prison; fines can also be ordered in addition to the prison sentence or in its stead.

Fine - a sum imposed as punishment for an offense.

Fighting - to contend in battle or physical combat; *especially* to strive to overcome a person by blows or weapons.

Fraud - intentional perversion of truth in order to induce another to part with something of value or to surrender a legal right.

Gambling - the act of playing a game for money or property, or to bet on an uncertain outcome to acquire money or property.

Gift - any gratuity, favor, discount, entertainment, hospitality, or a thing of value offered to a staff of the Authority.

Grievance - an unsatisfactory work-related situation or circumstance an employee may experience and for which a reasonable resolution may exist. The term "Grievance" may be used interchangeably with the term "**Complaint**".

Immediate Family – include spouse, children, parents and siblings.

Improper Disclosure - the act or an instance of not disclosing an information properly for the intent of making profit or to mislead others and other reasons.

Incompetency - the lack of ability, knowledge, legal qualification, or fitness to discharge a required duty or professional obligation.

Inefficiency - the execution of responsibilities or procedures in a manner that increases cost due to factors such as excessive time, excessive expense, or constant rework due to faulty production or errors.

Insubordination - usually means one of two situations: An employee refuses a direct order from a superior or the employee and superior have a confrontation. Insubordination has steep consequences, because the employee is essentially breaching his employment contract, refusing to work for the company.

Manager - an employee who is responsible for assigning work to others, determining the standards of performance, and providing formal evaluations of other's work performance. The term "**manager**" may be used interchangeably with term "**supervisor**".

Misconduct - any act of commission or omission by a staff deemed as breach of any provision of the Authority's Professional Ethics and Code of Conduct, HRMP Manual, the Revenue Code, the LRA Act and related rules and regulations.

Misuse - the wrong or improper use of something.

Negligence/Carelessness - an employee failing to take proper care in the performance of his/her duty.

Natural calamity - any natural occurrence that has a disastrous effect on the area in which it occurs, e.g. earthquakes, hurricanes, tornadoes, storms, flood, drought, etc).

Nepotism - the practice among those with power or influence of favoring relatives or friends especially by giving them job.

Offense - breach of the Authority's Professional Ethics and Code of Conduct, Human Resource Management Policy Manual, rules and regulations or any relevant legal enactment.

Overtime – any time spent working at your job that is in addition to your normal working hours

Outside Employment - any employment outside of the Liberia Revenue Authority.

Performance Management - is a continuous process which ensures that the employee performance contributes to the goals, mission, and strategies of an organization. The Performance Management Process is inclusive of the following: the creation of job descriptions which define responsibilities, outcomes, qualifications, competencies, Critical Elements and accomplishment-based performance standards for each position type; the establishment of measures and performance indicators that will be used to evaluate both organizational and individual performance; quarterly performance reviews with all employees; continual orientation, education, training, coaching and feedback to employees based on performance review results; and, finally, formal, annual evaluations of performance in conjunction with consequences for poor performance and rewards and recognition for high performance. The Performance Management Process is directly linked to the agencies merit based policies and procedures for promotion, retention and compensation.

Performance Evaluation - is a method by which the job performance of an employee is documented and evaluated.

Performance Appraisal - is a systematic and periodic process that assesses an employee's job performance and productivity in relation to certain pre-established criteria and organizational objectives.

Physical Assault - a physical attack upon another; an attempt or offer to do violence to another.

Private interest – is any kind of advantage for oneself, one's family, relatives, friends, partners and other legal entities in which one has a direct or indirect interest.

Proselytize – to try to persuade or convert people to join a religion, cause, or group.

Political - relating to, involving, or involved in politics and especially party politics.

Professional Ethics - are standards or codes of conduct for people in a specific profession.

Promotion - the act or fact of being raised in position or rank.

Re-assignment - the act of assigning an employee back to their previous assignment.

Re-employment - the act or an instance of employing or being employed again.

Redundancy - the temporary suspension or permanent termination of employment of an employee or (more commonly) a group of employees for economic reasons, such as when certain positions are no longer necessary under a restructuring.

Regular employee - a person who has completed the probationary period and who is in a position classified by LRA.

Remuneration is the base salary plus all cash and non-cash benefits to the staff as indicated in the employment package.

Reprisal - an unfavorable employment-related action taken against an applicant or employee by an appointing authority for appealing to the HRM Office; for exercising the employee's right under the LRA HRM Policy; for testifying before a legislative committee; or for making an approval.

Resignation - a formal statement or document stating that one gives up an office, position, etc.

Security - the degree of protection against danger, damage, loss, and crime.

Sexual harassment - unwelcome sexual advances, requests for sexual favors and other conduct of a sexual nature – such as unwelcome verbal, visual or physical advances - that tend to create a hostile, intimidating, or offensive work environment.

Staff - any person retained by the Authority on either permanent or temporary terms including contractors, interns & cadets.

Statement - a written or recorded communication presented to an audience or an investigator.

Suspension - removal of a staff from office without pay for a fixed period as a disciplinary measure.

Subpoena - means a court order for someone to appear at a trial, often as a witness.

Taxpayer Privacy - the LRA believes 100% that taxpayer information is private, confidential, and should never be disclosed without proper authorization, in accordance with law.

Theft - the taking of another person's property without that person's permission or consent with the intent to deprive the rightful owner of it.

Training - developing the skills of the employees for professional and personal development as well as to enhance the productivity of the employee and the effectiveness of the operations of the LRA in their present jobs and as preparation for their future assignments.

Transfer - to convey or remove an employee from one place/unit/section to another without loss of pay or grades.

Termination - the end in time or existence of an employment contract of an employee.

Unexcused Absence - when an employee is absent from the workplace without the knowledge and approval of his/her supervisor.

Violent act or threats of violence - any activity by an individual that would cause another individual to feel unsafe due to threats of physical harm. The violent behavior may take the form of verbal threats or harm to another person, damage of property, physical aggression, bullying, intimidation or harassment.

Warning - a verbal or written reprimand cautioning a staff for violation of the LRA Human Resource Management Policy or the Professional Ethics and Code of Conduct or the Code of Conduct for Public Officials, the LRA Act, and the Revenue Code of Liberia.

Whistle Blowing - the official name for whistle blowing is 'making a disclosure in the public interest; however it is much more commonly called 'blowing the whistle' or 'whistle blowing'. It means that if you believe there is wrongdoing in your workplace (e.g. your employer or fellow employee is committing a criminal offence) you can report this by following the correct processes, and your employment rights are protected.

Working day - Monday through Friday plus Saturday for certain functions.

Workplace harassment - any unwelcome written, verbal or physical conduct that either denigrates or shows hostility or aversion towards a person only because of race, gender, color, ethnic origin, religion, sexual orientation, age, political affiliation, or disability.

INTRODUCTION

The LRA Human Resource Management Policy Manual (HRMP) has been developed to provide general guidelines about LRA policies and procedures for staff. It is a guide to assist you in becoming familiar with some of the privileges and obligations of your employment. None of the policies and procedures in this manual is intended to give rise to contractual rights or obligations, or to be construed as a guarantee of employment for any specific period of time, or any specific type of work. Additionally, these guidelines are subject to modification, amendment or revocation by the LRA at any time, without advance notice.

The policies within the Human Resource Management Policy Manual (HRMP) are established by the Board of Directors. The LRA Act has delegated authority and responsibility for the administration of this manual to the Commissioner General. The Commissioner General may, in turn, delegate authority for administering specific policies. Staff are encouraged to consult their immediate supervisor, department head or the HRM Head for additional information or questions regarding the policies, procedures and privileges described in this manual.

The highest standards of personnel and professional ethics and behavior are expected of all LRA staff. Further, LRA expects each staff member to display good judgment, diplomacy and courtesy in their professional relationships with members of the LRA's Board of Directors, Committees, Staff, LRA customers and the General Public.

Each employee in the LRA will be provided with the following prior to employment with the LRA:

1. The HRMP Manual (this document): All employees are expected to abide by the provisions herein;
2. The LRA Professional Ethics and Code of Conduct;
3. Copy of the LRA Application Form;
4. Copy of Assets Declaration Form;
5. Any other appropriate documents (The LRA Act, Revenue Code of Liberia, other regulations relating tax administration).

Liberia Revenue Authority Staff Responsibilities

The purpose of this document is to provide LRA employees with an understanding of each of these areas of responsibility. The Authority requires that each employee understand and fully comply with the following:

1. The Act creating the LRA;
2. The Professional Ethics and Code of Conduct of the LRA;
3. The Human Resource Management policies contained in this Manual;
4. The Revenue Code of Liberia and Regulations;
5. Any other National laws as applicable.

THE ACT CREATING THE LRA

A. HISTORICAL BACKGROUND AND OBJECTIVES OF THE LRA

1. ESTABLISHMENT OF THE LRA

This ACT establishes the Liberia Revenue Authority to replace the Department of Revenue of the Ministry of Finance as defined in Chapter 21 of the Executive Law of 1972 for the purpose of assessing and collecting national revenues as specified in the Revenue Code of Liberia or related law; administering, accounting, auditing and enforcing revenue collection laws and regulations; and educating taxpayers to facilitate tax and customs compliance.

2. OBJECTIVES OF THE AUTHORITY

a. Primary Objective. The Authority is established to administer and enforce the revenue laws in accordance with the Code (and other related laws under which it is assigned responsibility) for the purpose of assessing, collecting, auditing, and accounting for all national revenues and to facilitate legitimate international trade and customs border management-enforcement.

b. Additional Objectives. The Authority's additional objectives are to:

- i. Minimize tax administration and compliance costs while providing better service to taxpayers;
- ii. Promote efficient and fair collection of revenue, and the equitable distribution of the tax burden, and ensure greater transparency and integrity of revenue administration;
- iii. Ensure professional management of tax and customs administration with greater accountability to the Government;
- iv. Educate taxpayers and the general public about tax and customs obligations and compliance with the Code;
- v. Ensure compliance with the Code through policies and procedures that discourage illicit trading, false declaration, under-reporting of income, and tax evasion.
- vi. Maintain and publish tax and trade statistics;
- vii. Provide for other matters related to the improvement of revenue administration.

3. PRIMARY FUNCTION OF THE AUTHORITY

To achieve the objectives for which it is established, the Authority is empowered to transparently, equitably and fairly administer the assessment and collection of revenues, account for all revenues to which the revenue laws apply, and deposit all amounts assessed and collected into the Consolidated Fund and ensure compliance with the Code and regulations.

4. LRA MISSION

To professionally, fairly, transparently, and effectively collect lawful revenues; facilitate legitimate trade and social protection for the people of Liberia.

5. LRA VISION

To be a professional revenue administrator adhering to international standards and to serve as a model for revenue collection and service delivery.

B. ORGANIZATIONAL STRUCTURE

1. THE BOARD OF DIRECTORS

The Board of Directors is the strategic governing body of the Authority. It consists of **seven** persons. The President of the Republic of Liberia shall appoint the Chair and members of the Board.

The Board consists of:

- a. The Chair (who must be from the private sector)
- b. A representative of the Ministry of Finance
- c. A representative of the Ministry of Justice
- d. A representative of the Ministry of Commerce
- e. The Commissioner General
- f. Two persons from the private sector

2. THE MANAGEMENT

The Commissioner General is the chief executive officer of the Authority. She or he has dual reporting responsibility:

- a. Answerable to the Board of Directors on the strategic management of the Authority; and
- b. Answerable to the Minister of Finance on the enforcement of the Revenue Code of Liberia.

There are five major departments within the Authority, namely:

1. Customs Department
2. Domestic Tax Department
3. Legal Department
4. Internal Audit Department
5. General Services Department

C. GENERAL MATTERS

1. Scope Of The Policies

- a. The Human Resource Management Policy set out in this manual shall apply to all employees of the LRA.

- b. The applicable labor laws in Liberia shall all apply to all staff.
- c. The Board of Directors shall adopt amendments and policies that are not indicated in this manual without violating the applicable labor laws and regulations.

2. Purpose

The Human Resource Management policies set out in this manual provide a deliberate framework that enhances efficiency, effectiveness and teamwork among the staff to facilitate in the attainment of the objectives of the LRA. The Manual also contains internal rules and regulations which govern both the employer and employee.

3. The Board shall exercise the following powers with respect to Human Resource

Management policy and procedures:

- a. Approve the organizational chart of the Authority and the Human Resource Management Policy (HRMP) including the Professional Ethics and Code of Conduct;
- b. Approve employee compensation scheme which shall include performance incentives set by the Minister;
- c. Approve the human resource, financial management and other administrative policies of the Authority. Namely: procurement, real property and security subject to the relevant laws;
- d. Determine employee level for assets declaration to the Liberia Anti-Corruption Commission;
- e. Determine employee level to be bonded;
- f. Appoint the Commissioners of the Authority upon the recommendation of the Commissioner General.
- g. Enter into employment contract with the Commissioner General and the Commissioners.

4. Responsibilities of Management for Human Resource Policies and Procedures shall:

- 1. Develop the Human Resource Management Policy of the Authority for approval by the Board of Directors;
- 2. Fairly and transparently implement the approved HRMP through the Commissioner General;
- 3. Ensure the effective deployment and utilization of staff to achieve maximum operational results.
- 4. Ensure that Human Resource Services are delivered timely and effectively

5. Transition of Current Employees of MOF/DOR to the LRA

- a. **Staff Transition Plan:** A staff Transition Plan, consistent with all requirements of the (specify by name the law) has been developed and is being distributed to all employees along with (this manual) the HRMP Manual. The purpose of the Transition Plan is to ensure the smooth transfer of Staff from the Ministry of Finance/Department of Revenue to the LRA in a timely, fair, equitable, and transparent manner.
- b. **Staff Transition Committee**
To facilitate a smooth well-coordinated transition process, a Staff Transition Committee (STC) has been established to steer the process. The members of the STC include representation from the Civil Service Agency (CSA), Governance Commission (GC), Ministry of Finance DMA, HR, DoR, (MoF DMA, MOFHR, DOR) and the Liberia Revenue Authority Formation Office (LRAFO).
- c. **Scope of the Plan**
The Transition Plan will cover all civil servants currently assigned in the Department of Revenue, Ministry of Finance (MoF, DoR) except those exempted under Part VII; Section 36-1 of the LRA Act.

The process will involve an estimated 822 employees in the following classes and categories:

- Administrative
- Supervisory
- Professional
- Technical
- Clerical
- Housekeeping
- Semi-skilled & Unskilled categories of workers

PROFESSIONAL ETHICS AND CODE OF CONDUCT

A. Purpose

The LRA Professional Ethics and Code of Conduct (PECC) explain the role and responsibilities of the Authority to its employee and the public and the role of the employee to the Authority and the public. It also guides employees in executing their functions as it relates to treatment of colleagues, stakeholders, taxpayers, suppliers and the general public both respectfully and professionally.

B. Objective

It provides employees with principles and values that are the ethical framework of its vision and mission and how it expects employees to apply them while working at the LRA. Adherence to the values and principles of the Professional Ethics and Code of Conduct is required for all employees.

A separate document detailing the LRA Professional Ethics and Code of Conduct is available for use by all employees.

HUMAN RESOURCE MANAGEMENT POLICY MANUAL

The policies set out in this manual are intended to provide a framework to enhance efficiency, effectiveness, and teamwork among the staff and to facilitate in the attainment of the objectives of the LRA. The Manual also contains internal rules and regulations which govern both the employer and employee.

REVENUE CODE OF LIBERIA AND REGULATIONS

Staff of the LRA are required to be familiar with the following topics of the Revenue Code of Liberia and Associated Regulations.

- Part I. General Provisions
- Part II. Personal and Business Income Tax
- Part III. The Goods and Services Tax (GST)
- Part IV. Excise Taxes
- Part V. Customs Revenue Code
- Part VI. Reserved
- Part VII. Real Property Tax
- Part VIII. Finance and Fiscal
- Part IX. Appendices to the Liberia Revenue Code
- Part X. All relevant current and future Executive Orders relating to Tax Administration

NATIONAL LAWS AS APPLICABLE

Staff of the LRA are required to become familiar with the below National laws that are applicable to Revenue and Tax Administration.

1. Constitution of the Republic of Liberia
2. The Labor Law of Liberia
3. The Revenue Code of Liberia
4. National Code of Conduct

SECTION 1 – STAFFING

1. Recruitment Policy

The LRA is committed to secure the best qualified persons for every vacancy. Positions are open to all qualified applicants regardless of race, color, religion, sex, age, disability, ethnic affiliation or tribal belonging or other characteristics protected by employment laws of Liberia.

In order to provide equal employment and advancement opportunities to all individuals, employment decisions at the LRA will be based on merit, qualifications, and abilities. Equal employment opportunity within the LRA applies not only to promotional opportunities, but also to providing access to training, work experience, mentoring, coaching, which prepares a staff to take advantage of these opportunities.

The Authority shall not employ any immediate family of members of the Board of Directors, management and staff in any capacity, whether as a staff member or contractors, or casual laborer; as such all applicants shall be required to disclose their relationship with any member of the Board of Directors, staff and contractor of LRA up-front.

The Commissioner General shall be responsible for identifying the need for consultants. The services of a consultant shall be secured only in the event that such required services are not available in-house or where funding source requires that the job be performed by a certain category of personnel. Costs associated with such appointment shall be incurred subject to the availability of funds within the current approved budget.

The recruitment of a consultant shall be subject to the LRA Recruitment Policy and the annual recruitment plan.

If an amount is budgeted during the fiscal year for the placement of university/college students at the LRA, the Authority shall bring in students (a minimum of three (3) each budget year as interns to participate in training in various areas upon recommendation from their school(s). The Intern appointment is not employment. The appointment is limited to a specific period of not more than twelve (12) months.

The LRA is committed to the fair and equitable treatment of all staff. To help foster a working environment which is fair, humane, and respectful, the LRA has established the following standards.

The LRA commits to:

1. Employing individuals on the basis of operational needs and qualifications and to do so transparently.
2. Ensuring that hiring practices prohibits and prevent sexual exploitation from occurring during hiring.

3. Offering promotional opportunities, compensation, and benefits with the assurance of equal opportunity and fair treatment regardless of race, color, religion, sex, national origin, age, disability, ethnic affiliations, or any other characteristics protected by law.
4. Offering work conditions, wages, and benefits that are competitive with those offered by comparable employers.
5. Complying with all applicable laws.
6. Disseminating and informing all staff and partners about the LRA Professional Ethics and Code of Conduct.
7. Encouraging open and direct dialogue between staff and supervisors to foster an environment of cooperation in the resolution of employee concerns.
8. Avoiding nepotism in its recruitment process.

1.1. Hiring Categories

Based on the terms of engagement hires shall fall within, the following categories:

- a. Full-time Employee
- b. Part-time Employee
- c. Temporary Contractor
- d. Consultant
- e. Cadet
- f. Intern

1.1.1. Full – Time Employee

An employee who works a minimum of 40 hours per week is considered to be a full-time employee. A Full-time employee is eligible for pay and benefits (leave, retirement and health insurance). He/she can compete for internal promotions; receive training, bonus rewards and other incentives from the LRA.

1.1.2. Part – Time Employee

Part-time employees work a minimum of 30 hours per week. Based on the number of hours worked per week. A Part-time employee may be eligible for pay and benefits (leave, retirement and health insurance, etc.). He/she can compete for internal promotions, receive training, bonus rewards and other incentives from the LRA on a pro-rated basis.

1.1.3. Temporary Contractor

A temporary contractor is hired for a specified time of not more than twelve months. Except for pay a Temporary Contractor is not eligible for benefits (leave, retirement and health insurance, etc.). He/she cannot compete for internal promotions; receive training, bonus rewards and other incentives from the LRA.

1.1.4. Consultant

A consultant is someone with a specific skill who is hired from abroad or locally to perform a particular task within a given time-frame not more than 18 months and may be renewed for a second 18 month term. Except for pay a Consultant is not eligible for benefits (leave, retirement and health insurance, etc.). He/she cannot compete for internal promotions; receive training, bonus rewards and other incentives from the LRA.

1.1.5. Cadet

A cadet is a student in training by the Authority for potential employment. Except for on-the-job training, a Cadet is not eligible for benefits (leave, health insurance, bonus rewards and other incentives, etc.) from the LRA.

1.1.6. Intern

Intern is a student accepted by the Authority on the official recommendation of the school or university undergoing supervised practical training. Except for on-the-job training, an Intern is not eligible for benefits (leave, health insurance, bonus rewards and other incentives, etc.) from the LRA.

1.1.7. Procedures – Recruitment

1. The Department Head completes the Staff Requisition Form indicating the nature of the position (new or existing) gives justification for filling position, and all pertinent identification of the position and submits to HRM.
2. HRM ensures that the position is properly classified and that the position description is correctly prepared to facilitate appropriate salary and benefits payments; and submits form to the Chief Financial Officer.
3. The Chief Financial Officer will confirm that the position is within the annual recruitment plan and the budget, and whether recruitment to fill said vacancy is permissible within the current financial situation of the Authority. If the request is not within the budget, the Chief Financial Officer returns the request to the requesting department
4. All unbudgeted recruitment request must be supported by formal justification before it is sent to the HRM Office.
5. The HRM Head is authorized to approve the posting of a (Public Recruitment Notice) advertisement using the Standardized Terms of Reference for funding for such position from the Chief Financial Officer.
 - a. The HRM shall provide deadline for applications (closing date).
 - b. State where to send or e-mail applications.
 - c. All applications letters including supporting documents must be sent electronically.

6. The HRM Head shall then announce a job opening by posting the vacancy internally and externally on the LRA bulletin boards and in the media for a period of not more than one (1) month. This procedure is to also afford existing employees promotional opportunity.
7. All vacancies, both internal and external must be advertised publicly for a period of not more than one (1) month.
8. Further, the HRM Office reviews active application files in order to identify qualified applicants. However, applicants must apply by the deadline date of the vacancy announcement in order to be considered.
9. The vacancy announcement will specify the required minimum qualification of the applicant such as, education, experience, certification and skills.
10. The applicant, in response to the advertised position, sends a cover letter in to the address stated in the advertisement along with all required documents that establish his/her identity and qualifications.
11. The applicant shall sit and pass an LRA's required exam or a panel interview or both depending on the positions before he/she can be accepted on a ranking basis.

1.2. Selection Policy

All employment offers are extended in written letters and shall be signed by the HRM Head and approved by the Deputy Commissioner General for Administrative Affairs. The selection process shall be transparent, fair and follow consistent procedures. Applicants who do not meet the qualification shall not be short-listed. A short-list Committee shall comprise of 3 to 5 persons.

1.2.1. Procedures – Selection

1. The HRM Office receives all applications and prepare electronic data base of all applications including the application date, date of receipt, time and the applicant's name;
2. The HRM Office must secure all applications.
3. The HRM Office shall stop receiving application letters at the close of the deadline day.

1.3. Qualifications Determination

1. The HRM Office will determine qualification eligibility for each applicant in accordance with published qualification requirements.
2. A day after the close of the deadline, the HRM Office must summarize all the applications received using the Standard Comparative Analysis Spreadsheet which will compare the CV to the requirement, to assist the selecting officials in making a decision.
3. When a large number of applications have been received, the HRM office will formulate a “Highly Qualified” list of applicants for formal ranking.
4. The Highly Qualified list should consist of not less than 3 applicants for one vacancy. (E.g. 5 to 7 Highly Qualified candidates for 3 vacancies).

1.3.1. Procedures – Ranking Criteria, Methodology, and Selection

1. Ranking criteria and weights for each criterion will be determined jointly by the Department Head and the HRM office. For most position types, ranking criteria and weights will be standard and applied to each like position in the Authority. At a minimum, ranking criteria will include the following:
 - a. Evaluation of experience in accordance with position requirements
 - b. Evaluation of education in accordance with position requirements
 - c. Performance Appraisal of the applicant (internal applicant)

Interviews, psychometric examinations, and competency examinations may be required for some positions, in accordance with published requirements.

2. Ranking Panels will be designated by the Department Head in coordination with the HRM office. Ranking panels will evaluate the potential of each applicant in accordance with the established ranking criteria.
3. Determination of Highly Qualified candidates: Ranking panels will identify the top 3 to 5 applicants for each vacancy. For multiple vacancies, the list would be increased by 2 for each additional vacancy (e.g. 5 to 7 Highly Qualified candidates for 3 vacancies).
4. Interview Panels, when required, The HRM office in collaboration the Department Head will be designated. For managerial positions, the CG will always be consulted for participation and/or designation of a representative. The interview panel would normally consist of three to five persons depending on the persons being recruited. They are:
 - a. Commissioner General or Designate (where applicable)
 - b. Deputy Commissioner General for Administrative Affairs or Designate (where applicable)
 - c. Department Head or designate (where applicable)

- d. Division Head
 - e. Manager (where applicable)
 - f. Consultant (where applicable)
 - g. HRM Head
5. The HRM Head shall coordinate the preparation of the interview questions which shall be used for all interviewees. The Standard questions relating to the applicant shall be prepared by the HRM Head while the Technical questions shall be prepared by the head of the requesting department.

Interview questions that will be used for all interviewees are:

- a. General questions relating to the applicants' background and experience,
 - b. Specific questions relating to the job,
 - c. The HRM Head shall make available the Standard Interview Scoring Sheet and shall schedule interview for each candidate which should normally be held the same day.
6. Immediately after each interview the HRM Head shall retrieve the scoring sheets from the panelist. At the completion of all the interviews for a given recruitment process, the HRM Head shall tally and rank the candidates.
7. The HRM Head shall announce the results to the panel at the last interview day.
8. After receiving the result, each member of the panel shall sign the summary scoring sheet, and provide any comments on the process or ranking of recruitment and selection on the same day.
9. The HRM Head shall submit the files with all the documentation of the short-listed candidates to the Deputy Commissioner General for Administrative Affairs for processed review and employment authorization.
10. The HRM Head shall inform the Professional Ethics Division (PED) Office of the selected candidate in order to commence the background and reference checks as inscribed in Section 1.5 in the HRMP Manual.
11. The HRM Head, with the approval of the Deputy Commissioner General extends an official offer of employment to the selected candidate.
12. Every unsuccessful applicant with electronic address using the Standard Unsuccessful Application Communication shall also be notified by the HRM Head.
13. A police clearance is required for all short-listed applicants and it shall be stated in the public recruitment notice/advertisement. A prison record or of previous arrests shall not necessarily disqualify applicants for employment.

14. The Internal Audit Department shall as part of its annual audit plan conduct compliance on the recruitment process.

1.4. Promotion Policy

It is LRA's Policy to guarantee all employees' equal consideration, when filling vacant positions. There are two types of promotions, namely:

1. Promotion to fill a vacancy
2. Promotion within the job grade - In identifying the best qualified person to fill a specific job, LRA will give first consideration to existing employees.

Promotion is not based on an employee's length of service, since such procedure would destroy incentive for employees to try to advance themselves and to achieve higher performance levels. Also this might result in the promotion of person less able to handle the job.

Performance related recommendation for promotion will be made during the performance evaluation process. Other promotions as a result of vacancy will be made when the positions is being filled.

Recommendations for promotion shall be indicated on the performance evaluation form with reasons to the Deputy Commissioner General for Administrative Affairs

An employee who is promoted training gaps for the new position must be identified for immediate capacity development intervention. He/she will normally be placed on a step in the new salary scale which will permit a salary increase commensurate with the promotion.

Best effort will be made to plan all promotions through the budget process.

1.4.1. Promotion Guidelines

Factors considered for promotion are:

1. The vacancy must exist;
2. The results achieved and initiative that the LRA employee has shown through his/her work performance;
3. The employee's record of service at the Authority, which shall include quantity and quality of work, cooperation, positive attitude, attendance, disciplinary action, performance evaluation.
4. The employee's qualification for the job, which, include satisfying the minimum qualification stated in the job description, such as academic skills, training, experience aptitude, self-interest, as well as competence etc.;

5. The recommendation of the employee's immediate supervisor and the head of their respective department.
6. Budgetary allocation / availability

1.4.2. Procedures – Promotion

1. Performance related recommendation for promotion will be made during the Performance Evaluation process. Other promotions as a result of a vacancy will be made when the position is being filled.
2. Performance Evaluation forms would be completed consistent with the procedure for evaluation and forwarded to the HRM Head.
3. The HRM Head will summarize the various recommendation (promotion, training, counseling, etc.) and submit the recommendation master spreadsheet to the Commissioner General through the Deputy Commissioner General for Administrative Affairs.
4. Promotion recommendation shall be considered in line with the budget.
5. The Commissioner General will act as appropriate and return the Deputy Commissioner General for Administrative Affairs.
6. The Deputy Commissioner General for Administrative Affairs and the HRM Head will inform the employees accordingly in writing.

1.5. Background Check Policy

It is the Policy of LRA to conduct background checks on every new employee and existing employees on whom new information, contrary to what was originally provided and verified, becomes available.

1.5.1. Procedures – Background

The LRA conducts various background checks on applicants for employment to ensure that individuals who join the LRA workforce are qualified, have potential to be productive and successful, and have honestly presented their qualifications on the Employment Application Form. Because of the legal implications of these processes, the Human Resource Management (HRM) Office coordinates the collection of all such documents for transmission to (PED) and shall collaborate to ensure that background checks are done in a timely manner. The background checks shall be conducted by the Office of Professional Ethics Division (PED).

1. All offer of employment is subject to the successful completion of all applicable background checks. In the case where the checks and verification processes cannot be completed in time for a given employee due to certain constraints, the

individual may be employed on a probationary status subject to the completion of the checks and verification process. If information, contrary to that which was originally provided by the individual, is later obtained then the particular employee will be dismissed and forwarded for prosecution, as the case may warrant, for fraudulent behavior.

2. The successful candidate background checks will be done based on the authorization received at the point of application.
3. The PED undertakes the background checks pursuant to its Standard Operating Procedure (SOP).
4. The PED within not more than 14 working days submit a formal report including any updates in which the background checks was not completed.
5. The HRM Head shall include that report along with other recruitment documents in the file submitted to the Deputy Commissioner General for Administrative Affairs.
6. The DCG/AA will consult with the Commissioner General on all negative background checks and a decision will be made based on all necessary procedures and provision number 1 under this heading will be duly followed.
7. In pursuant of its own Risk Management Strategy, the PED will conduct a background check on existing employees.

1.5.2. Records Verification

It is the Policy of the LRA to verify all records information. The PED shall verify the record information provided on the Employment Application and related document for individuals to whom offers of employment are made.

A basic verification includes:

1. A verification of the police clearance for all successful applicants
 - i. (citizen, resident and non-resident);
2. Conviction records check in the applicant's county/previous country
 - i. of residence;
3. Verification of References;
4. Academic verifications on all credentials submitted;
5. All professional experiences reported;
6. Asset Declaration verification;
7. A more extensive background / records check may be conducted
 - i. based on the requirements of a specific position;

1.5.3. Procedures – Records Verification

1. The PED shall initiate appropriate background checks and screening. A background check will include a criminal record verification.
2. Authorization and Consent Form must be signed by the applicant and retained on file with the HRM Office and the PED. Failure to sign the Authorization and Consent Form will warrant termination of employment or employment proceedings.
3. Once the background check is completed, the PED shall formally notify the HRM Office of the result using the Standard Form.
4. The Standard Operating Procedure for all background checks can be obtained in the PED's SOP.

1.6. Orientation

It is the Policy of LRA to dedicate Day one (1) of a new employee to orientation.

1.6.1. Procedures – Orientation

1. The successful candidate before assuming work shall report to the HRM Office for orientation.
2. The HRM Head explain the specific benefits and entitlement to the new staff.
3. The HRM Head shall at minimum take the new staff to the relevant departments and public area.
4. The HRM Office shall provide the following documents/forms for the new staff:
 - a. Approved Job Profile
 - b. Consent to Background Check Form
 - c. Employee Handbook
 - d. Professional Ethics and Code of Conduct
 - e. Asset Declaration Form (if applicable)
 - f. ID Card Form
 - g. Insurance Form
 - h. Social Security Form
 - i. Direct Deposit Form
 - j. Uniform Form (Where applicable)
 - k. Any other Forms as necessary

1.7. Probationary Period Policy

All new employees will be required to serve a probationary period of three (3) months from the employee's hire date. This probationary period is intended to measure the compatibility of skills, abilities and behaviors with the LRA's requirements for the particular position. The probationary evaluation will occur at the end of the probationary period. The LRA reserves the right to reject employees at any point in time during the probationary period. The LRA, at its discretion, may extend the probationary period for an additional six months maximum. Employees who fail to meet performance standards after the extended probationary period shall also be terminated. Employees who are terminated during or at the end of the probationary period are not entitled to sick leave or vacation pay.

To be eligible for confirmation in the permanent establishment, the probationer must complete his probationary period with a minimum of satisfactory in the performance evaluation review.

Every prospective full-time or part-time employee shall be notified at the end of the probation period of his/her performance through a formal notification from the HRM Office. The notification may be rejection based on poor performance or other stated reasons or acceptance based on excellent performance.

CATEGORY	GRADE	JOB LEVEL	ITEM	Probationary Period
EXECUTIVE LEVEL	E – 4	Commissioner -General - CG	N/A	N/A
	E – 3	Deputy Commissioner-General – DCG	N/A	N/A
	E – 2	Commissioner – CR	Department Head	3 months
	E – 1	Assistant Commissioner - ACR	Division Head	3 months
PROFESSIONAL LEVEL	P – 5	Manager	Section Head	3 months
	P – 4	Supervisor	Professional Category	3 months
	P -3	Senior Officer		3 months
	P -2	Officer		3 months
	P -1	Jr. Officer		3 months
TECHNICAL LEVEL	T -3	Technical - Supervisor	Technical Category	3 months
	T – 2	Technical Officer		3 months
	T – 1	Jr. Technical Officer		3 months
CLERICAL LEVEL	C – 4	Executive Secretary	Clerical category	3 months
	C- 3	Sr. Data Entry Clerk		3 months
	C- 2	Data Entry Clerk		3 months
	C-1	Jr. Data Entry Clerk		3 months
MESSENGER LEVEL	M -3	Sr. Driver, Messenger, & Cleaner	Auxiliary	3 months
	M-2	Driver, Messenger, & Cleaner		3 months
	M-1	Jr. Driver, Messenger, & Cleaner		3 months

1.7.1. Procedures – Probationary Period

1. The employee will be advised about his probationary period in his/her employment letter.
2. Conferences between the employee and his or her Immediate Supervisor shall be held during this period to evaluate progress and provide both negative and positive feedback to the probationer, the Department/Division Head and the HRM office.
3. The HRM Office shall ensure that the conferences are held and to make sure that all SOPs are adhered to.
4. Employee will be given the operational plan specific to his/her assignment including the measurable deliverables.
5. One week before the end of the probationary period, the HRM Head shall forward to the employee the Performance Review and Evaluation Form to complete the applicable section of the form.
6. The employee shall complete the relevant section of the form and submit to his/her supervisor for assessment and evaluation at most two (2) working days after the end of the probationary period.
7. The Immediate Supervisor shall conduct his/her assessment and evaluation of the employee's performance by completing the relevant portion on the form within three (3) working days of receipt from the probationer.
8. The Immediate Supervisor will then return the completed form to the Department Head for his review and formal acknowledgment after the probationer had signed.
9. The HRM Office shall review the Performance Review and Evaluation Form for completeness and The HRM Office shall convene a conference within two (2) working days with the probationer, his/her Immediate Supervisor and the Department Head. It is the responsibility of the HRM Head to ensure the completeness of the Performance Review & Evaluation Form.
10. The HRM Office shall retain the original form in the employee's file and give the employee a copy.
11. At the end of the probationary period, the employee shall be notified by a written notice from the HRM Head of the successful completion of probation or termination.

1.7.2. Rejection During Probationary Period

A probationer may be rejected at any stage of his probationary period if he fails to perform satisfactorily. A rejection during the probationary period is effected by delivery to the probationer of a written notice of rejection which shall include the below:

1. A statement of the reasons for rejection;
2. The effective date of termination;
3. The compensation due him/her;
4. A notice of rejection must be delivered to the probationer on or before the effective date of rejection at least one working day to the effective date of termination.

1.7.3. Procedures – Rejection during Probationary Period

1. Where a supervisor observes that a probationer is not performing to expectation or is not fit for the job and that having the probationer complete the probationary period will not yield the anticipated performance result, the Immediate Supervisor shall document the concerns by completing the Performance Review & Evaluation Form.
2. After documenting his/her concerns, he/she shall submit the form to his/her Department Head and the HRM Head at the same time.
 - a. The HRM Head shall discuss with the Department Head and the Immediate Supervisor reasons for the rejection.
 - b. The HRM Head will convene a meeting with the probationer, his/her Immediate Supervisor and the Department Head to brief the probationer of the evaluation.
 - c. After the meeting, the HRM Head shall prepare and sign the dismissal letter which shall be approved by the Deputy Commissioner General for Administrative Affairs.
 - d. The HRM Head shall ensure that the employee completes the Asset Turnover Form.
 - e. The HRM Head shall ensure that any compensation due to the rejected probationer shall be available to him/her at the same day of termination.

1.8. Employee Records Policy

The HRM office shall maintain a comprehensive record of all hires from his/her date of employment and shall regularly update said records. Where necessitated and upon request, all personnel folders shall be available for examination to the PED and the auditors.

Additionally, Managers of employees must maintain record of each employee under their supervision known as the Management Control Folder. The Management Control Folder shall be kept in a secure place.

Documents permitted to be kept by the Managers in the Management Control Folder are:

- The employee's performance report;
- Employee's conduct; and
- Various correspondents relating to the employee.

The purpose of the folder is to enable managers to keep track of their employees' performance and to assist them in obtaining higher standard of performance. The folder also helps employees to improve their performance and conduct. Managers are required to allow employees to view their folders upon request at any given time.

1.8.1. Procedures – Employment Records

1. HRM Office opens a file for each new staff at the time of hire.

2. The HRM Office ensures that the following information is entered in the employee's file:
 - a. Letter of Application
 - b. Employment Application Form
 - c. Curriculum Vitae / Resume
 - d. Academic Credentials and any update
 - e. Consent to Background Check Form
 - f. Background and Reference Checks Report
 - g. Police Clearance
 - h. LRA's Employment Letter/ Contract
 - i. Signed Term of Reference (TOR)/Job Profile
 - j. Employee's photograph
 - k. Signed copy of Professional Ethics & Code of Conduct & Amendments
 - l. Signed Copy of Asset Declaration Form (where applicable)
 - m. Signed copy of Bond (where applicable)
 - n. Insurance Coverage Bio-Data Form
 - o. National Social Security Forms, fully completed (where applicable) or Social Security Number

3. Additional information that should be entered in the staff's file is:
 - a. Changes in status Form
 - b. Changes in staff's home address and telephone number;
 - c. Medical Records (placed in a sealed envelope);
 - d. Performance Evaluation reports;
 - e. Banking information;
 - f. Leave Requests;
 - g. Marriage Related Certificates (where applicable);
 - h. Letters of Warnings, Suspension and Dismissal;
 - i. Others

4. The LRA records need to be up to date. It is extremely important that the staff notify HRM Office of any changes in:
 - a. Name and / or marital status
 - b. Address, email, and telephone number
 - c. Number and names of eligible dependents
 - d. Number and names of eligible beneficiaries
 - e. Person(s) to contact in case of emergency
5. Copies of all forms with financial implications will be served to the Budget and Finance Office.
6. Attendance Records for each employee are kept in a separate log book in HRM Office.
7. Personnel folders for terminated employment shall be placed in the inactive personnel file section. In case of rehired or reinstatement, the file is reactivated and updated accordingly.

1.9. Identification Cards Policy

The LRA shall issue ID cards and Badges (where applicable) to its entire staff. Whenever there's a change in a staff's status, the LRA shall change staff's ID card reflecting the new status. These ID cards and badges are to be worn at all times while on duty. Temporary contractor shall not receive any additional compensation or benefits provided by the LRA including the LRA ID card. Temporary contractors shall be given Special ID Cards.

1.9.1. Procedures – Identification Cards

1. Issuing of ID Cards

- a. The HRM Office is responsible for issuing Employee Identification (ID) cards and badges to all LRA staff which contain the staff's unique identification numbers and provide access to LRA Offices and related resources. The ID Card shall be in various categories as in the matrix below:

No.	Hiring Category	ID Type
1.	Full Time Employee	Regular ID Card
2.	Part-time Employee	Regular ID Card
3.	Temporary Contractor	Special ID Card
4.	Consultant	Special ID Card
5.	Cadet	Special ID Card
6	Intern	Special ID Card

- b. Each staff shall be issued an ID card upon employment.
- c. Each Pensioner shall be issued a Pensioner ID Card upon retirement.

- d. Staff shall be notified during orientation as to when and where the ID card photo will be taken.
- e. The HR Office must ensure that an identification number assigned to an employee is consistent on all personnel related documentations (i.e. contracts, signing sheets, payroll of the staff during their entire tenure at the Authority).
- f. Upon termination of employment, the staff shall return this card to the HRM Office.

2. ID Card Renewal

The HRM Office shall inform staff when and how their ID cards will be renewed.

3. Replacement of lost or worn-out or stolen ID Cards

- a. Lost or stolen ID cards should be reported to the HRM Office and the Chief of Security (or the security duty manager). Immediately, in order to obtain replacement.
- b. Worn-out ID cards should be reported to the HRM Office in order to obtain replacement.
- c. A replacement card can be obtained from the HRM Office. There is replacement cost for lost or stolen ID cards. The replacement cost is waived upon the presentation of a police report.
- d. There is no fee for the replacement of worn-out ID Cards.

4. Surrender of ID Cards

The HRM Office shall ensure all severed staff return their ID Cards.

1.10. Dress Code Policy

The public image of the LRA is influenced by its staff, both individually and collectively.

Quality service, positive attitude, good customer relations, and pleasing personal appearances are key factors in creating and maintaining a positive image. The LRA requires neat, clean, corporate dressing and grooming.

A staff appearance is unacceptable to the general standards of employment of the LRA if it is unprofessional or affects his or her own job performance, or to the performance of a fellow staff. The Authority expects conservative choice of dressing appropriate (including accessories) to a corporate business environment.

1.10.1. Uniformed Employees

All employees in the Uniform Category are required to wear their Uniform at all times while on duty. Official uniforms will be worn occasionally only.

1.10.2. Female

All female employees if not in the uniformed category of the LRA are required to wear:

1. Dresses
2. Skirts and blouses
3. African/Lappa suits
4. Trouser suits/Skirt Suits

1.10.3. Male

All male employees, with the exception of those listed in the uniform categories below, are required to wear coat suit, shirt, and tie or bow (minimum long trousers, shirt, and a tie or bow and African suit).

1.10.4. Friday Dress Code

Friday is dress-down/smart casual day and employees are expected to dress informally excluding the wearing of short-trousers and exposed tank tops.

However, in the event the LRA management is expected to meet with foreign guest(s) on a Friday, and you have been informed to participate in a meeting with the guest(s), it is expected that you will not come to work in any casual outfit. The minimum expected of you is long trousers, shirt, and tie or bow for male employees and dress, skirt and blouse or African attire for both male and female employees.

1.10.5. Dressing Prohibition

No employee is allowed, except Fridays, to wear jeans trouser/skirts/sneakers; T-shirt and leggie/skinned-tight at work during regular working days. The prohibition excludes those required as a result of medical condition.

1.10.6. Penalty

Any employee, who comes to work without being properly dressed, will be sent home and marked absent without pay for the day. Repeated action will be subjected to disciplinary action.

1.10.7. Uniform Category

The uniform category mixes for employees are as follows:

No.	Category	Uniform Mix
1.	LRA Employees	Official Uniform as determined by Management
2.	Secretary/Receptionist	As determined by Management
3.	Security	Company Uniform
4.	Messenger/Expeditor	Dark "Smoke Gray" French Suit with Collar & Badge and Gray/Black Socks/Black shoes.
5.	Driver	Navy Blue Short Sleeve Shirt with Badge & Navy Blue Long Pants & Black/Navy Blue Socks and black shoes.

1.11. Neutrality Of The Workplace Policy

The workplace is a neutral area. Therefore, no propaganda, political or sport apparel excluding the National Teams or regalia such as t-shirts, hats, scarves, buttons or pins etc. are allowed to be worn at work. Only apparel representing the institution or with institution related slogans or motto may be worn in the workplace on the specified day of casual-wear.

1.12. Non-Discrimination Policy

The LRA is committed to complying with all applicable provisions of the laws of Liberia. It is LRA's Policy not to discriminate against any qualified employee or job applicant with regard to any terms or conditions of employment because of such individual's disability or perceived disability so long as they can perform the essential functions of the job with or without reasonable accommodation.

Consistent with this Policy of non-discrimination, the LRA will provide reasonable accommodation to a qualified individual with a disability, who has made the LRA aware of his or her disability, provided that such accommodation does not constitute an undue hardship on the LRA.

The LRA encourages individuals with disabilities to come forward and request reasonable accommodation.

Employees with a disability who believe they need a reasonable accommodation to perform the essential functions of their job should contact the Human Resource Management Office.

The LRA is not required to make the best possible accommodation, to re-allocate essential job functions, or to provide personal use items (e.g. eyeglasses, hearing aids, wheelchairs, etc.).

An employee or job applicant who has questions regarding this Policy or believes that he or she has been discriminated against based on a disability should notify the HRM office.

All such inquiries or complaints will be treated as confidential to the extent permissible by law, and within the scope of any necessary investigation.

1.12.1. Procedures – Non-Discrimination Request for Adjustment

1. Disabled employees wishing an adjustment in their office accommodation shall submit an official request through the HRM Office along with the supporting medical documentation.
2. On receipt of an accommodation request, the HRM office and job supervisor will meet with the employee to discuss and identify the precise limitations resulting from the disability and the potential accommodation that the LRA might make to help overcome those limitations. This may include verification of the medical documents deemed appropriate or necessary.
3. The LRA will determine the feasibility of the requested accommodation, considering various factors, including, but not limited to, the nature and cost of the accommodation, outside funding, the LRA's overall financial resources, and the accommodation's impact on the operation of the LRA, including its impact on the ability of other employees to perform their duties and on the LRA's ability to conduct business.
4. The HRM Head will inform the employee of its decision on the accommodation request or on how to make the accommodation.
5. If the accommodation request is denied, the employee will be advised of their right to appeal to the Grievance Committee by submitting a written statement explaining the reasons for the request.
6. If the Grievance Committee denies the request, the employee shall have the right to appeal to the Appeal Committee.

SECTION 2 – TIME AND ATTENDANCE

2. Attendance Policy

It is the responsibility of the Commissioner General to develop and implement the work schedule for the LRA's Offices. Each employee shall work a minimum of 8 hours a day and a maximum of 48 hours a week. Time beyond these hours will occasionally be required to fulfill the work of the LRA.

2.1. Normal Working Hours

Regular schedule official working hours will run from 9:00 a.m. to 5:00 p.m. daily, Monday through Friday and from 9:00 a.m. to 1:00 p.m. on Saturdays for staff assigned in certain job functions.

2.2. Lunch Hour

Employees are entitled to one (1) paid hour for lunch which must be taken from 1:00 p.m. to 2:00 p.m. Special lunch rotation scheduling for taxpayer service staff (customs, BPS clerks, etc.) will be arranged by their supervisors. Different lunch hours may be established for employees if emergency requirements dictate.

2.3. Loitering

Employees are to remain at work for the full eight (8) hours. Absolutely no loitering is allowed. Managers will monitor the attendance of their employees and record and discipline employees for either loitering or non-compliance with paid working hours.

2.4. Beyond Normal Working Hours

If it is necessary for an employee to work in excess of the normal work week, the Immediate Supervisor and the Deputy Commissioner General for Administrative Affairs must give prior approval and, subsequently verify the actual overtime hours worked by the employee. The details of Overtime as stipulated in Section 7.7.

2.5. Attendance Records

1. To maintain a safe and productive work environment that is respectful of all employees, the LRA expects employees to be reliable and punctual in reporting for scheduled work.
2. Accurate recording of time worked is the responsibility of every employee. The Labor Law of Liberia requires the LRA to keep an accurate record of time worked.
3. Time worked is all the time actually spent on the job performing assigned duties. It is the employee's responsibility to make sure that he/she signs in the attendance book/ electronic register daily to cover for each day on which work is performed by him/her.
4. The LRA shall maintain an electronic or manual attendance record system.

5. A daily attendance and time of arrival to and departure from work record is maintained in each work location.
6. It is a fraudulent act to wrongly record hours worked. This behavior is subject to disciplinary action.
7. Employees must always obtain approval for overtime work before it is performed.

2.5.1. Procedures – Attendance Records

1. The Attendance log shall be stationed at appropriate locations and all employees shall be notified.
2. Employees are required to daily sign the Attendance Log upon arrival at work and departure from work.
3. The Attendance Log shall be closed at 9:15 daily and taken to the HRM Office.
4. The Attendance Log shall be placed back in the locations at 4:45PM.
5. An Employees' Movement Tracking Log will be placed in the appropriate location at 9:00AM for employees to record their movements outside of the work environment.
6. The Movement Tracking Log shall be analyzed by the HRM Head, the Internal Auditor and the Professional Ethics Division (PED) Head as appropriate in order to ensure compliance with the time worked definition and working hours.
7. Employees who report to work after 9:15AM should go to the HRM Office to sign the Attendance Log and give reasons for lateness.
8. The HRM Office shall submit a monthly Attendance Report to the Deputy Commissioner General for Administrative Affairs.
9. Field offices are required to maintain their own Attendance Log in accordance with the LRA's Attendance Record Policy.
10. A monthly Attendance Report shall be submitted to the HRM Head within three (3) working days of the new month.
11. Outstation employees must send their report by email. Where internet access is not available at the work place or is temporarily down, the employees must find other means through their operational fund to access the internet to send the report.
12. The HRM Office will automatically take action(s) as necessary in keeping with the Policy of the result of the monthly and year-to-date attendance report.

2.6. Lateness Policy

To maintain a safe and productive and fair work environment, the LRA expects employees to be punctual and reliable in reporting for scheduled work. For effective tracking of lateness and accountability for such behavior, all lateness reports from employees or their supervisors to the HRM Head must be written. Notwithstanding, employees are encouraged to call or send text messages to their supervisors and copy to the HRM Head.

2.6.1. Procedures – Lateness

1. Except otherwise directed, all LRA employees are required to report to work at 9:00 a.m. on each working day. Employees arriving at work after 9:00 a.m. may be required to sign in at the HRM office.
2. Lateness should be reported by the employees to their immediate supervisor on the same day.
3. Supervisors are in turn required to report all incidents of lateness (excused and unexcused) to the HRM Office on the same day.
4. When the HRM Office retrieves the attendance log, it will be reviewed for lateness and for those who failed to sign in and other observations like employees signing for each other.
5. The HRM Office will initiate calls to ascertain if the supervisors have received any notification from the employees.
6. Where the notifications have been received, the HRM Office will record such in the attendance log.
7. Where notification have not been received from the supervisor, the HRM Office will mark X in the space and take note of the time of the marking.
8. An employee who fails to provide an adequate excuse for late arrival at his/her place of work will, on the third occasion he is late within a month, receive a written warning.
9. Four (4) occurrences of lateness within a month will result in the loss of one day's pay and lateness beyond four occurrences will attract serious disciplinary action by top management.
10. The HRM Office upon receipt of the notification whether verbal or formal, shall recall the lateness in the Attendance Log.
11. Excessive habitual repeated lateness could result in dismissal.
12. The daily attendance ledger shall be put on the HRM Head's desk at 9:15 a.m.

2.7. Absences Policy

Excessive absenteeism adversely affects productivity, disrupts normal operating effectiveness and overburdens other employees. It is also unfair to those staff that has good attendance record.

Therefore, LRA takes excessive absenteeism seriously. Excessive absenteeism can be grounds for disciplinary action, up to and including dismissal.

The LRA reserves the right to deduct absences from Leave days. Employees are allowed to apply for and take leave as earned.

In recognizing that employees need time off work, the LRA provides paid and unpaid time off for a variety of purposes. These include - personal days, vacation days, absences due to work-related injury, physician appointments (when authorized by the manager and approved by HRM), emergency leave, jury duty, and absences that have been approved as Medical Leave. See Section 2.12 on Types of Leave below.

2.7.1. Procedures – Absences

Notification of Absence

- a. When an employee is unable to work as scheduled, the employee is expected to notify through calling or texting his Immediate Supervisor and the HRM Office as soon as possible in advance of the anticipated tardiness or absence.
- b. If the expected absence is beyond a day, then the employee should formally request for a Casual Leave or Sick Leave which shall be deducted from their leave as prescribed in the LRA Leave Policy.
- c. The employee will formally request by completing the prescribed form and where the employee is unable to complete the form, he/she should call, send a text message or write a formal letter to his or her supervisor and copy the HRM Head.
- d. The Immediate Supervisor must also notify the HRM Head upon receipt of the information. Failure to report to work or reporting late to work without contacting your Immediate Supervisor and HRM Head may result in corrective action.
- e. The HRM Office upon receipt of the notification whether verbal or formal, shall recall the absence in the Attendance Log.
- f. The HRM Head shall at the end of the month, post all absences to the Master Leave Schedule.

2.7.2. Unexcused Absence

This is when an employee comes to work and leaves the workplace without the knowledge of his/her supervisor. Employee should not leave the work-place without the knowledge of his/her supervisor. An employee leaving work during working hours, without the necessary permission, will be required to explain their absence in writing to their Immediate Supervisor and the HRM Office. Repeated actions will be subject to discipline measures.

2.7.3. Excessive Absence

This is when an employee, not on leave and without valid excuse, does not report to work on regular work days.

- a. Four (4) or more occurrences of unauthorized approved absences during a one-month period are considered excessive and may subject the employee to commencement of disciplinary procedures.
- b. Continued failure to meet attendance expectations after the initial corrective action will lead to further, progressive steps up to termination of employment.
- c. The HRM Head shall provide notification to the employee on each progressive stage of disciplinary measures.

2.7.4. Unauthorized Absence

Unauthorized absence from work for a period of 10 consecutive days or more than 20 days within a period of 6 months will automatically be considered as resignation.

- a. The HRM Office is empowered to automatically dismiss employees who do not report to work for 10 unauthorized consecutive days.
- b. Immediately after the 10 consecutive days of absence, the HRM Head shall effect the dismissal whether a resignation letter is received or not.
- c. The dismissed employee shall receive all his/her accumulated and due benefits within 10 working days of receipt of the termination letter.

2.8. Illness Policy

An employee who is prevented by illness from attending work for more than 3 days, shall submit a medical certificate signed by a recognized medical practitioner to the HRM Office before being able to return to work. The LRA reserves the right to verify any such absence and or medical certificate.

2.8.1. Procedures – Illness

The certificate shall be delivered to the HRM Office with copy to his/her Immediate Supervisor immediately on his return to work or within 48 hours of the beginning of his absence from work, whichever is sooner.

Employee who do not produce a medical certificate covering days of absence due to illness and who fail to do so shall:

1. Loose equivalent pay for each day absent, or
2. Loose equivalent annual leave for each day absent.
3. The HRM Office shall immediately affect all deductions for that month prior to submitting the payroll to the Budget & Finance Office
4. All such deduction shall be affected on the employee pay slip.

2.9. Attendance of Training, Workshops & Meetings Policy

A supervisor may authorize the attendance of an employee on an approved training program during official working hours.

Employees are required to be in full and regular attendance and must be punctual at all approved trainings, workshops and meetings each day of the training schedule.

Failure to attend these training will attract the prescribed disciplinary actions.

2.9.1. Procedures – Attendance of Training, Workshops & Meeting

1. The supervisor will formally notify the employee of the training program with copies to the Department Head and the HRM Head.
2. Supervisors are required to inform HRM Head of those employees who do not attend the approved training programs.
3. For training programs or workshops undertaken by the Department or in collaboration with donors, a staff of the HRM Office is required to ensure attendance is taken daily.
4. The attendance log shall be analyzed by the HRM Office and where necessarily appropriate, progressive disciplinary action will be taken.
5. The HRM Office shall also include in its Monthly Attendance Report a section on workshop or training.

2.10. Emergency Conditions Policy

Where there is crisis caused by natural calamity (Natural calamity is any natural occurrence that has a disastrous effect on the area in which it occurs, e.g.: earthquakes, hurricanes, tornadoes, storms, flood, drought, diseases etc.), or civil unrest or war which results into the displacement of LRA employees, a one month grace period shall be granted for the sole purpose of the affected employee(s) to notify the LRA.

After the one month grace period, the LRA shall use its discretion in determining status of affected employees, on a case by case basis.

2.11. Types of Leave

The Authority encourages employees to take time away from work for rest and recreation and to maintain their health as it yields higher efficiency on the job and serves as a risk management strategy.

To accomplish these objectives the following leaves are available:

1. Annual Leave
2. Sick Leave
3. Maternity Leave
4. Leave for Jury or Militia
5. Family Emergency Leave
6. Special Leave without pay
7. Study or Educational Leave
8. Casual Leave
9. Leave for Cultural & Sporting Event
10. Administrative Leave

2.11.1. Annual Leave

1. The purpose of an Annual Leave is for the employee to take time off the job for rest and relaxation without loss of salary.
2. To qualify for Annual Leave as defined staff must be a full-time employee and he/she must have completed one year of service with the LRA.
3. Each employee is entitled to twenty (20) working days for Annual Leave of the calendar year.
4. Annual Leave shall be taken in accordance with the official Annual Leave Schedule.
5. Annual leave is not cumulative and may not be carried over from one year to the next.

2.11.2. Procedures – Annual Leave

1. The HRM Office initiates the leave request process by distributing the Standard Leave Request Schedule for the calendar year no later than the end of the first week in November.
2. The Department Heads shall liaise with their respective supervisors in planning and completing the leave schedule to avoid conflict of leave time in order to manage the work-load schedule.
3. The Department Heads shall submit the department leave schedule to the HRM Office no later than the first week in December.

4. The HRM Office shall analyze the different schedules, clears all conflict in the schedule and prepare a final comprehensive schedule which is returned to the various departments for posting.
5. The HRM Office returns the schedule to the various departments, units no later than the third week in December.
6. The HRM Office shall notify the individual employee of his/her leave period and shall ensure that the employee takes his leave as scheduled or rescheduled.
7. No leave shall be carried forward. Leave not taken by December 31st shall automatically expire.
8. The HRM Office shall advice the Department, Division Heads on a bi-monthly basis of upcoming annual leave.

2.11.3. Sick Leave

Sick leave is leave with pay granted to a fulltime employee who is suffering from an illness which prevents him/her from performing his/her usual duties and responsibilities, including medical, dental, or optical consultation or treatment.

A Full-time employee of LRA is entitled to twenty (20) working days in a year for Sick leave. Anything in excess of 20 working days shall be applied against an employee's Annual Leave.

Sick leave may be taken for illness relating to immediate family members (spouse, child, mother, father, brother and sister provided adequate documentation has been satisfied with HRM). Sick leave cannot be carried forward.

2.11.4. Procedures – Sick Leave

1. If an employee is sick, or an immediate family member, as defined above is sick, the employee must call or text his/her immediate Supervisor and the HRM Head by 10:00 am on the first day of absence.
2. If absent on sick leave for more than 3 consecutive days, an employee must submit a certificate from a recognized medical practitioner on their return to work.
3. Note, that the Professional Ethics Division (PED) reserves the right to verify any information submitted to the LRA.
4. An employee who claims sick leave when physically fit for work shall be subject to disciplinary action.

2.11.5. Maternity Leave

Maternity Leave is absence from duty with pay. It is available to full-time female employee in the period before or after delivery of a child.

1. An expectant female employee who has completed her probationary period shall be granted a minimum of 60 continuous calendar days leave of absence from duty with full pay to commence before and expire after confinement.
2. Up to 90 continuous calendar days leave with full pay be granted subject to the concurrence of a recognized medical practitioner.
3. Such leave shall be separate and distinct from any other leave to which she may be entitled by virtue of her position in the service.
4. Maternity Leave may be extended from one calendar year to the next.

2.11.6. Procedures – Maternity Leave

1. An employee should officially inform their Immediate Supervisor and the HRM Head in writing of their request for maternity leave in writing.
2. The written request should include the pending delivery schedule of the employee.
3. Where this request is not possible due to unexpected circumstances, the employee must submit the request as soon as possible.

2.11.7. Leave for Jury or Militia

When an employee is summoned for jury or militia duty, he/she will be excused from his/her work to the extent necessary for that purpose.

2.11.8. Procedures – Jury or Militia

1. An employee who is selected to serve on jury duty shall bring a note from the jury manager indicating the time they will serve for jury duty. The note should be approved by the presiding judge.
2. Additionally, any employee who is selected to serve on the militia or army shall bring a letter from the Chief of Staff and it must be approved by the Defense Minister.
3. Generally the juror serves during one term of Court without a rollover into the next term. One term of Court lasts 42 days and the juror may serve during only one term within a period of one calendar year.
4. Time served for jury or militia duty is time off with pay.

2.11.9. Family Emergency Leave

Emergency Leave in the amounts indicated below, may be granted by the Authority in the following emergency situations:

No.	Occasion	Duration
1.	Death of a spouse or child	(7 days) where death occurs away from duty station area; actual direct travel time to the extent that travel takes place on weekdays.
2.	Serious illness of spouse or child	(3 days) where ill spouse or child is away from duty station area; actual direct travel time to the extent that travel takes place on weekdays.
3.	Serious illness or death of parent, brother, or sister	(3 days) where ill spouse or child is away from duty station area; actual direct travel time to the extent that travel takes place on weekdays.
4.	Extremely bad weather or other serious emergency condition which prevents employee from reaching his/her office on time.	Half day maximum per emergency.

2.11.10. Procedures – Family Emergency Leave

1. Employees should officially inform their Immediate Supervisor and the HRM Head of the emergency by telephoning or texting and other possible means.
2. Formal notification requesting the Emergency Leave must be provided to the HRM Office by the employee completing the Emergency Leave Form.
3. The employee upon returning to work must provide the HRM Office supporting documents of the emergency.
4. The HRM Office shall attach the supporting documents and place it in the employee's file.
5. The HRM Office shall include same in the monthly attendance report and also post the Emergency Leave taken in the Master Leave ledger.

2.11.11. Special Leave Without Pay

Employees are allowed to take Special Leave without pay where a situation arises which temporarily prevents the employee from working.

The decision to approve or disapprove is based on the circumstances, the length of time requested, the employee's job performance and attendance, punctuality record, the reasons for the leave, the effect the employee's absence will have on the work in the department and the expectation that the employee will return to work when the leave expires. The period of special leave shall not exceed one month.

2.11.12. Procedures – Special Leave Without Pay

1. Any request for Special Leave without pay must be submitted in writing with justification addressed to the HRM Head with cc to the employee's Immediate Supervisor. The leave request should be submitted at least one month in advance.
2. Depending on the circumstances necessitating the Special Leave, the request will be reviewed on a case-by-case basis by the employee's Immediate Supervisor, Department Head and the HRM Office.

2.11.13. Study or Educational Leave

A. PAID

1. Paid or unpaid leave of absence may be granted to enable an employee to pursue a bona fide course of study at an accredited educational institution or to attend a regional, national, international seminar or conference in an area of professional interest to the employee and/or to LRA.
2. Employees on paid educational leave will receive their full salary for the first six (6) months and a stipend of 50% for the remaining period of the study program. This excludes gasoline and scratch cards for the entire duration of the study.
 - a. Paid educational leave is subject to the Training budget as determined and
 - b. Authorized by the Commissioner General
3. The paid educational leave of absence shall be consistent with the LRA's Training Plan and Policy.
4. In order for the LRA to continue payment of salary under the paid Educational Leave, the beneficiary must obtain a grade point of 3.00 or an equivalent percentage grade point average depending on the grading system of the country of study and/or institution. Other issues like misdemeanor or grave violation of the academic institution's Policy might amount to automatic termination from the scholarship.

5. Any employee receiving Paid Educational Leave will be required to sign the Paid Educational Leave Commitment Undertaking Agreement and he/she shall also be required to provide a Property Bond 140% of the estimated payment to be made.
6. If the employee fails to return to LRA employment after his/her study leave, he/she will be required to reimburse the LRA for all payments received while on the study.
7. The LRA if necessary will initiate Legal Action to ensure the reimbursement.
8. The HRM Head is responsible to automatically initiate the necessary action to recover monies paid.

B. UNPAID

Consideration for such leave outside the training plan shall be given on an individual basis in accordance with the following guidelines:

1. An employee who has served the Authority for at least two (2) year service as a full-time employee;
2. A request for study or educational leave to the employee's Immediate Supervisor detailing:
 - a. the nature of the study program;
 - b. duration of study (the starting date to the intended end date);
 - c. country of study;
 - d. letter of acceptance by educational institution;
 - e. Letter of invitation from sponsor of the study program;
 - f. a statement from the employee explaining how said study will directly enhanced the level of his/her performance at the LRA;
3. Request for unpaid Educational Leave of absence with job security upon return will be granted at the discretion of the LRA management.
4. The employee must have a consistently "superior" or "outstanding" overall performance rating. Such performance and claim must be attested to by HRM Office, Immediate Supervisor, Head of Department, Deputy Commissioner General for Administrative Affairs and the Commissioner General.
5. Outstanding character and integrity as attested to by personnel record, Immediate Supervisor, Department Head, Deputy Commissioner General for Administrative Affairs and the Commissioner General.
6. The availability of a qualified employee, as determined by the HRM Office, the Deputy Commissioner General for Administrative Affairs and the Commissioner

General; who will carry on the employee's official duty while he/she is away on study or educational leave.

Any other considerations not mentioned in Numbers 1-12 above are a further function of the Commissioner General discretionary authority in accordance with the LRA rules and regulations or as matter of the Board Management.

2.11.14. Procedures – Study or Educational Leave

1. Employees qualifying under the guidelines for paid or unpaid educational leave should apply in writing to the HRM Office;
2. The HRM Head in consultation with the Deputy Commissioner General for Administrative Affairs convene a Scholarship Committee meeting to discuss the employee' request and the impact analysis of the request.
3. The HRM Head shall ensure that the convening of the meeting is within one month.
4. The Scholarship Committee will make recommendation to the Commissioner General.
5. The Scholarship Committee is headed by the Deputy Commissioner General for Administrative Affairs.
6. Employees wishing to take advantage of the paid Educational Leave are encouraged to submit the request during the preparation of the Training Budget period.
7. Priority will be given to those employees who submit request during the Training Budget preparation period.
8. Names of employees in the training plan do not have to be submitted to the Commissioner General for approval.
9. The Commissioner General should communicate her decision to the Scholarship Committee within ten (10) working days.
10. The HRM Office shall communicate the decision of the LRA management within seventy-two (72) hours to the employee(s) concerned.

2.11.15. Casual Leave

1. LRA employees may be granted, occasional permission to absent themselves from duty for some urgent personal reasons for 7 working days within 12 months period without loss of pay but is chargeable to the Annual Leave.
2. No supervisor is allowed to authorize a Casual Leave without the completion of the Leave Request Form signed by both the Immediate Supervisor and the HRM Head.

3. Supervisors shall be held accountable for the failure of their employees to complete the Leave Request Form especially when the supervisor fails to notify the HRM Head of the absence of the employee.
4. Casual leave granted to an employee, whether for a half day or one week, is chargeable to his/her annual leave. Two half days are equivalent to one full day, and the employee's annual leave will be reduced by the number of days absent.

2.11.16. Procedures – Casual Leave

1. Employees requesting Casual Leave should complete the Leave Request Form which shall be approved by the employee's Immediate Supervisor and the HRM Head.
2. The HRM Head upon approval shall maintain the Leave Request Form which shall be placed in the employee's file.
3. The HRM Head shall update the employee's leave ledger.
4. The employee should sign the Casual Leave log before taking his leave.
5. The employee upon return to work; must notify his/her immediate supervisor and the HRM Head and he/she must also sign the Casual Leave Log indicating the return date.

2.11.17. Leave for Cultural & Sporting Events

1. An employee of LRA may be granted leave to participate in cultural and/or sporting events provided that he has been nominated by LRA and that his nomination has been approved by the Commissioner General or Board of Directors.
2. An employee who receives national nomination can be granted leave to participate in cultural and sporting event.

2.11.18. Procedures – Cultural & Sporting Events

1. The employee should complete the Leave Request Form and attach all the supporting documents relating to the event.
2. The Immediate Supervisor/Division Head (where applicable), Department Head and the HRM Head must approve the leave request.
3. The HRM Head will file the approved form and update the Comprehensive Leave Schedule.

2.11.19. Leave Reschedule

1. Since annual leave is not cumulative and may not be carried over from one year to the next, it is mandatory that employee take their leave within the given period.

2. Employees wishing to reschedule their leave from the scheduled month may request Leave Reschedule which must be taken within the current year.
3. Leave re-scheduling will be approved subject to an impact analysis on the Comprehensive Leave Schedule of the LRA.
4. In extreme circumstance, management may, however, request an employee to defer his/her leave when deem necessary in the interest of the Authority.

2.11.20. Procedures – Leave Reschedule

1. Employees wishing to re-schedule or defer their leave should fill in a Leave Reschedule form and submit it to their immediate Supervisor.
2. The Immediate Supervisor/Division Head (where applicable). The Department Head and the HRM Head must approve the leave Reschedule request.
3. The HRM Head will file the approved form and update the Comprehensive Leave Schedule.

2.11.21. Alternatives to Administrative Leave

The following alternatives to administrative leave may be considered, alone or in combination and depending on the circumstances: voluntary leave, alternative work assignments, short-term excused absence, or disability retirement.

2.11.22. Administrative Leave

The LRA shall place a staff in a category of leave that is known as Administrative Leave when circumstances dictate that unilateral action is needed to keep the staff out of the work environment for up to 90 days. This leave may be paid or unpaid. The circumstances for exercising this Administrative Leave would normally be in which:

1. An employee's safety is at risk for any number of reasons and management needs to take preemptory action to protect him or her regardless of their personal preferences; or
2. Doubts about a staff's medical condition and the staff's ability to work in a safe and reliable manner.

Under the above circumstances, the LRA will take prudent action until the staff personal safety is reasonably assured. Determination of continued salary payment while the staff is on Administrative leave shall be determined/approved by the Deputy Commissioner for Administrative Affairs.

2.11.23. Procedures – Administrative Leave

1. The LRA management shall through the HRM Office write the staff a letter informing him/her of its decision to place the staff on Administrative leave for a period of up to 90 (ninety) days.
2. The letter shall state:
 - a. the reason for the action
 - b. the duration of the Administrative leave
 - c. determination of pay (paid or unpaid) or other benefits to the staff while on Administrative leave
3. Copies of the letter shall be sent to the Department head, the staff's immediate supervisor, the Budget and Finance Office, Logistic office, the PED head and the staff's file.

SECTION 3 – HOLIDAYS

3. Public Holidays Policy

The LRA shall observe all National Holidays recognized and proclaimed by the Government of Liberia. However, certain employees may be required to work on National Holidays. In this case, it is mandatory that these employees work. If an employee works on a holiday, the employee may take another day off within the same calendar year provided they have received the prior approval of the HRM Office and consent of their Immediate Supervisor.

Religious holidays may be taken as other form of leave, if approved by the HRM Office in concurrence with Immediate Supervisor and the Head of Department or Unit.

No.	Holiday	Date
1.	New Year's Day	January 1
2.	Armed Forces Day	February 11
3.	Decoration Day	2 nd Wednesday in March
4.	J.J. Roberts Birthday	March 15
5.	Fast & Prayer Day	2 nd Friday in April
6.	Unification Day	May 14
7.	Independence Day	July 26
8.	Flag Day	August 26
9.	Thanksgiving Day	1 st Thursday in November
10.	William V.S. Tubman Birthday	November 29
11.	Christmas Day	December 25

3.1. LRA's Special Days Policy

The LRA shall observe the following special days below:

No.	Event	Description	Date
1.	World Customs Day	This day is celebrated every year in collaboration with the World Customs Organization and it is observed as a working holiday. On this day the Authority shall plan and executive programs, nationwide, to inform the stakeholders of Liberia about the importance of Customs as it relates to revenue collection, trade facilitation and social protection	January 26
2.	Taxpayers Appreciation Day	To appreciate all Taxpayers	1 st Friday in April

No.	Event	Description	Date
3.	Employee Appreciation Day	The HRM Office in collaboration with the DCG/A will plan the activities for the day.	2 nd week after the end of the fiscal year.
4.	Other Special Days	To be determined by the Board of Directors and the Commissioner General.	

SECTION 4 – WORK ENVIRONMENT

4. Working Conditions, Safety, Health & Welfare Policy

The LRA is committed to providing good working conditions for the safety, health and welfare of its employees.

It is the responsibility of the HR Office to develop and foster programs for the safety, health and welfare of LRA employees. Emphasis shall be focused on programs that promote and develop a drug-and-substance free working environment, a positive working environment, cater to safety of employees, health and welfare of employees.

At specific times during the year, special projects, such as sports competitions, games, donations for designated charities, employees' retreats, etc. will be undertaken by LRA. Management shall, in consultation with employees, determine special projects to be undertaken at certain points in time.

4.1. Workplace Threats, Insults, Intimidation & Violence Policy

LRA is committed to providing a safe environment for its employees. Acts of violence or threatening behavior such as insults, bullying and intimidation will not be tolerated in the work place. Every effort will be made to prevent violence from occurring in the workplace.

Violent act or threats of violence include any activity by an individual that would cause another individual to feel unsafe due to the threats of physical harm, psychological, or mental distress. The violent behavior may take the form of verbal threats or harm to another person, damage of property, physical aggression, or harassment. Threats of violence include possession or displaying of weapon of any type or exhibiting an object in such a manner that appears to be a weapon or could be used as a weapon.

Employees who are subject to or become aware of any violent acts or threats of violence should immediately report the matter to the HRM Head, their Immediate Supervisor or any higher level authority.

Supervisors who receive a complaint or information of violent activity or a threat of violence should immediately assess the situation to determine the nature of the threat and make a formal report to the HRM Office immediately; who will then take the appropriate disciplinary action.

When the reported act of violence or threat of violent activity has been investigated and the violator is not an LRA employee, the Deputy Commissioner General for Administrative Affairs or the Commissioner General will take appropriate action which may include termination of the business relationship or reporting incident(s) to law enforcement authorities.

4.2. Hostile Work Environment Policy

LRA's Policy objective is to establish a work environment that provides respect for diversity, free of age, gender, race, ethnicity, religion, and disability harassment. Workplace harassment consists of any unwelcome written, verbal or physical conduct that either denigrates or shows hostility or aversion towards a person only because of race, gender, color, ethnic origin, religion, sexual orientation, age, political affiliation, or disability which:

1. Has the effect of creating an intimidating, hostile or offensive work environment;
2. Has the purpose or effect of unreasonably interfering with an employee's work performance;
3. Excludes or isolates a person from normal work interaction, training, development or career opportunities;
4. Causes unreasonable "administrative sanctions" such as undue delay in processing applications for training, leave or payment of wage;
5. Causes psychological harassment such as unplanned job change and meaningless tasks, assigning tasks beyond a person's skills, failure to give credit where due;
6. Causes intimidation by using unwarranted threats of disciplinary action, repeated threats of dismissal;
7. Is overwhelming by giving a person an impossible deadline, sabotaging a person's work by deliberately withholding information or resources, hiding documents or equipment, not passing on messages or creating a situation of "under-work" with a feeling of uselessness;
8. Affects an employee's employment or promotion opportunities, or compensation;
9. By sending out insulting messages or gestures, or the inappropriate use of discussion/notice boards, displaying written or pictorial material which may be degrading or offensive to certain employees, or spreading misinformation or rumors and raining constant criticism or insults; or
10. Has a retaliatory effect from overt or covert acts of reprisal, interference, restraint, penalty, discrimination, intimidation or harassment against an individual or group exercising rights under this Policy.

Therefore, the Authority takes pride in the working relationship that exists among its employees and supervisors / peer and co-worker.

4.2.1. Procedures – Hostile Work Environment

Hostile Work Environment harassment generally occurs in supervisor/subordinate or peer/co-worker situations. Early reporting and intervention are critical and have proven to be the most effective method of resolving actual or perceived intends of hostile work environment.

1. Individuals experiencing any unwelcome behavior in the workplace or at any location, activity or even associated with LRA may inform the offender directly that the conduct is unwelcome and offensive and request the conduct to be stopped.
2. If the employee has confronted the offender and the offensive conduct has not stopped, or the employee feels uncomfortable confronting the offender, the employee must notify the HRM Head or next level supervisor, the Deputy Commissioner General for Administrative Affairs or the Commissioner General who will initiate appropriate action. Supervisors are responsible to make every effort to prevent a hostile work environment in their respective work areas.
3. The HRM Head will initiate investigation of complaints of hostile or inappropriate behavior in a timely, thorough, and discreet manner and will take appropriate corrective disciplinary action.

4.3. Eating in the Office Policy

Eating in the hallways or offices of the Authority is prohibited. Employees are encouraged to go out for lunch. A consideration may be given to employees who wish to have only coffee or tea or a sandwich at their desks. The LRA reserves the right to cancel this exemption if this opportunity is abused.

4.4. Alcoholism, Smoking, & Substance Abuse Policy

LRA's desire is to provide a drug-free, healthy, and safe workplace. Employees are required to report to work in a stable condition in order to perform their jobs in a safe, efficient, and satisfactory manner. The presence of alcohol and other illegal drugs on the job and the influences of those substances on employees during working hours are inconsistent with the objectives of a drug and alcohol free workplace and will not be tolerated.

1. Drinking of alcoholic beverages outside or within the Authority during working hours is strictly prohibited except during official programs. Being under the influence of alcohol when reporting for duty and during working hours is also prohibited. The Authority recognizes problem such as excessive drinking as an illness which is treatable. The Authority will provide counseling to its employees who may become affected. Any employee with such illness will be encouraged to seek professional help. The Authority's concern with the problem of drinking is primarily limited to its effect on the employee's

performance on the job and to his/her personal health. If the employee does not make any effort to solve this problem within a period of 3 months, the Authority may take the necessary disciplinary action against the employee.

2. The headquarters of the Authority is a smoke-free environment, except for designated areas indicated by signs. Smoking is strictly prohibited in the Authority or any of its sub-branches at all times. The abuse of cigarettes and drugs in the workplace slows down productivity of employees, poses a mainstream smoking safety and health threats to other employees and the public.

Violation of this Policy may lead to disciplinary action, up to and including termination of employment, and/or participation in a substance abuse rehabilitation or treatment program. Violators may also have legal consequences.

4.5. Employee Personal Hygiene Policy

LRA requires that all employees should maintain good personal hygiene. Problems with hygiene can be more difficult to address in the workplace. It is often difficult for co-workers to interact positively with an employee who has hygiene problem.

4.5.1. Procedures – Employee Personal Hygiene

1. If an employee's poor hygiene is an issue, the Immediate Supervisor should discuss the problem with the employee in private to prevent unnecessary embarrassment and should point out specific problems to be corrected but if the Immediate Supervisor is unable to do this, he/she should refer the matter to the HRM Head.
2. The employee should explain to his/her supervisor on how and when they intend to improve the problem. The Immediate Supervisor should document their conversation and observe the employee for some time to see if the hygiene problem is corrected.
3. If the problem is not corrected by the employee, the HRM Head should take appropriate disciplinary action.

4.6. First Aid Policy

The HRM Office shall liaise with the Liberian National Red Cross Society or other health facilities to conduct First Aid training for employees who volunteer for the exercise. A First Aid Kit shall be available at all LRA facilities throughout Liberia.

4.6.1. Major Injuries

Any employee who sustains a job-related injury while on the job will be transported to the nearest local hospital for treatment and recovery at the expense of the Authority in the case of a probationary staff, or the insurance company for permanent employee.

4.7. Fire Evacuation Policy

The Authority shall ensure that its offices are free from fire hazards and shall also train its employees in recognizing fire hazards and procedures for evacuation.

4.7.1. Procedures – Fire Evacuation

1. A fire extinguisher shall be placed in all of LRA facilities throughout Liberia and shall be refill as may be required.
2. The Authority shall train some members of the support staff to handle and use the fire extinguisher and to also conduct fire drill and building evacuation training. All exits shall be appropriately marked.
3. In case of fire in any of LRA facilities, employee must evacuate the building by the nearest exit in an orderly manner.
4. The Liberia National Fire Service must be immediately contacted for professional management of the fire.

4.8. Weather or Prevailing Situation Policy

In the event of prevailing weather conditions like heavy rain which results in flood, an employee may be excused for half day or the whole day depending on the situation. An employee, who is unable to come to work because of flood, should contact his/her Immediate Supervisor and the HRM Head through telephone call or text message. The employee must complete the necessary form when he/she return to work.

SECTION 5 WORKPLACE HARASSMENT

5. Sexual Harassment in the Workplace Policy

The LRA condemns sexual harassment in the workplace and Management is committed to preventing its occurrence.

It is the Policy of the Authority that full, fair and equal consideration be given when an employee or group of employees allege that they have been sexually harassed. Each allegation/complaint shall be investigated within the framework of existing regulations.

Examples of this are: innuendoes, jokes and gestures of a sexual nature, displaying of sexually suggestive objects, photos or drawings, flirting, blocking or impeding physical movement, comments about a person's body, literally carrying on sex-based behavior that no reasonable employee should have to endure, degrading emails, etc.

5.1. Procedures – Reporting Sexual Harassment in the Workplace

A report of sexual harassment may be:

1. Verbal for the purpose of immediacy;
2. Followed up in writing within not more than 7 working days;
3. Filed as an official complaint of sexual harassment.
4. Due to the sensitiveness of sexual harassment, the reporting channel and procedure deviate slightly from the regular reporting channel of the Grievance Procedures of the LRA HR Policy.
5. The reporting channel for complaints of sexual harassment shall be through any of the following:
 - a. Immediate Supervisor
 - b. Department Head
 - c. The Head of Human Resources
 - d. The Head of the Profession Ethics & Anti-Fraud Division
 - e. The Deputy Commissioner General for Administrative
 - f. Affairs
 - g. The Commissioner General

Any complaint of sexual harassment brought through the channel of the authority shall be investigated immediately.

The alleged harasser/defendant shall be informed in writing before the investigation begins.

5.2. Incidence of Sexual Harassment

The incidence of sexual harassment can occur in a variety of circumstances including but not limited to the following:

1. The victim as well as the harasser may be a woman or a man, and the victim does not have to be of the opposite sex.
2. The harasser can be the victim's supervisor, an agent of the employer, a supervisor in another area, a co-worker or a "non-employee".
3. Sexual harassment may occur without economic injury to the victim.
4. The harasser's conduct is unwelcome.

5.3. Sexual Harassment Conduct

The following conduct shall constitute sexual harassment:

1. Making sexual advances or requesting sexual favors as an implicit basis for imposing terms and conditions for employment, performance appraisal/evaluations and benefits;
2. Making sexual advances in a manner that unlawfully creates an intimidating, hostile, or offensive work environment that otherwise interferes with the individual's performance;
3. Engaging in any sexual contact with an individual without his/her consent;
4. Committing public sexual indecency on the work premises or at a work-related event outside of the premises;
5. Taking action, recommending action or refusing to take action in a supervisory position in return for sexual favor, or, as a reprisal against an individual who has turned down a sexual proposal, filed a complaint, or been the object of sexual harassment;
6. Failing to investigate or delaying investigation of allegations of sexual harassment to the extent that action, reporting or investigating as appropriate, or as required by one's supervisory position is compromised.

5.4. Employee's Responsibility

All employees are required to prevent sexual/unlawful and other forms of harassment in the workplace. Employees must immediately report any perceived incidents of harassment or retaliation regardless of the person's position or identity, including customers, or other nonemployees. If an employee observes or experiences offensive conduct in the workplace

or at any location, activity or location associated with LRA, the employee should promptly advise the offender directly that the conduct is unwelcomed and offensive; and, request the conduct to be stopped. If the employee has confronted the offender and the offensive conduct has not stopped or the employee feels uncomfortable confronting the offender, the employee must notify the Immediate Supervisor and the HRM Head who will initiate the appropriate action.

5.5. Supervisor's Responsibility

Supervisors are responsible to make every effort to prevent sexual/unlawful harassment in their respective work areas. Supervisors must take immediate action that is, no later than the maximum of 72 hours to deal effectively with harassment or inappropriate behavior once such behavior has been brought to the supervisor's attention. This includes documenting the incident, reporting it to the HRM Head in order to initiate the necessary workplace investigation and take the appropriate action. Incidents must also be reported to the Professional Ethics Division (PED) Office of LRA.

5.6. Department Head's Responsibility

1. Departmental Heads will make every effort to prevent sexual/unlawful harassment in their respective departments. Departmental Heads will take immediate action to resolve allegations of harassment or inappropriate behavior by documenting and immediately informing the HRM Head who will initiate the appropriate action. Incidents must also be reported to the Professional Ethics Division (PED) Office.
2. The Authority will investigate complaints of harassment or inappropriate behavior in a timely, thorough and discreet manner and will take the appropriate corrective and disciplinary action consistent with established policies.
3. An employee who is found to have intentionally made a false report of harassment or who fails to cooperate in the investigation of a complaint shall be subject to disciplinary action up to and including termination of employment.

5.7. HRM Head's Responsibility

It is the responsibility of the HRM Head to refer all such complaints of sexual harassment or inappropriate behavior to the Professional Ethics Division (PED) Office.

5.8. Action to Prevent Sexual Harassment

In carrying out their duties and assignments all employees of LRA must maintain environment that discourages sexual harassment. LRA employees should adhere to the zero tolerance Policy of sexual harassment.

5.9. Sexual Harassment Investigative Committee

1. The PED Head in consultation with the Commissioner General of LRA shall designate 3 employees to serve on the gender-balanced Sexual Harassment Internal Investigative Committee. This Committee shall be chaired by the PED Head.

2. Each employee shall have access to any and all of the 3 designated members of the Sexual Harassment Internal Investigative Committee, the names of whom shall be placed on the Bulletin Board for employees to view freely.
3. Any dissatisfied party may file an appeal in accordance with Appeal Policy.
4. Since the act of sexual harassment is committed by the individual, it is the individual who must come before the Sexual Harassment Internal Investigative Committee.
5. If the head of the Authority is involved as a defendant in the reported case of sexual harassment, a committee of his/her peers shall be set up to investigate the charge.
6. This Committee of Peers shall be composed of the Chairman and members of the Board of Directors.
7. If a member of the Internal Investigative Committee is accused of sexual harassment, the report shall be investigated by any 2 of the remaining 3 members of the Sexual Harassment Internal Investigative Committee.
8. The Committee is to complete its investigation and submit findings within 20 working days.
9. The Deputy Commissioner General for Administrative Affairs shall implement the recommendation of the report within 15 working days of receipt.
10. The Committee must conduct an investigation of all complaints of sexual harassment brought before it. In investigating a complaint the Committee may make written requests for information, interview individuals, or review documents, and, if necessary, visit the area where the alleged sexual harassment occurred, generally following the procedure as stated in Grievances & Appeal Procedure.

5.10. Disciplinary Action for Sexual Harassment

Sexual harassment incidents will be investigated and will justifiably lead to disciplinary measures, which include warning, suspension or summary dismissal.

5.11. Other forms of Harassment

While the above Policy specifically addresses sexual harassment, the Authority also prohibits other forms of harassment in the workplace. These may include but not limited to harassment with respect to race, religion, age, disability, creed, color, sex, national origin, etc. This must also be treated similarly as the case of sexual harassment.

SECTION 6 – SPECIAL INTERESTS

6. Conflict of Interest Policy

Employee of the LRA shall avoid conflict of interest in the execution of their duties. The LRA strictly prohibits conflict of interest and will take the appropriate disciplinary action against violators consistent with the HRM Policy.

6.1. Employee Involvement

An employee is involved in a conflict of interest when a private interest, usually of an economic nature or non-economic nature conflicts with or appears to conflict with public duties and responsibilities. These include but are not limited to:

- a. The performance of duties when personal circumstances, interests, or relationships make it possible for others to question an employee's impartiality;
- b. When such involvement in an official matter has a financial or personal interest;
- c. Solicitation or acceptance of a gift, gratuity, or other things of monetary value from someone in the performance of duties or from a subordinate, except as authorized by law, regulation, or agency Policy;
- d. Purchasing or attempting to purchase property under the direction or incident to the functions of the service.

6.2. Employee's Responsibility

All LRA employees must take the necessary steps at all times to avoid conflict of interest or the appearance of conflict of interest in performing their duties.

1. Employees must declare any knowledge of potential Conflict of Interest and must exclude themselves from the process.
2. An employee must conduct him/herself in a way that will promote public confidence.
3. An employee must not use public resources for personal or political gain.
4. An employee must avoid behavior or associations that might impair his/her objectivity or independence during the performance of his/her duty.
5. An employee must adhere to the professional and personal codes of conduct applicable to employees of the LRA.

6.3. LRA's Responsibility

The LRA shall ensure that the code of conduct and employee's handbook are made available to each employee.

Where Conflict of Interest is found to have occurred, LRA will take the appropriate disciplinary action in keeping with disciplinary guide.

6.4. Nepotism Policy

1. The Authority shall not employ any immediate family of members of the Board of Directors, Management and employees in any capacity; whether as an employee, contractor, or casual laborer.
2. In compliance with the Act creating the LRA, provisions are provided for staff transferring from the former MOF/DOR. The LRA will accommodate those immediate families of existing employees but will take the necessary steps to change the reporting structure of those affected employees.
3. For the purpose of this policy immediate family members include spouse, children, parents and siblings.

6.4.1. Employee's Responsibility

1. An employee must not participate in any way in the recruitment, selection, transfer, promotion, supervision or salary determination of a relative.
2. An employee must not have a direct reporting relationship to his or her relative.

6.4.2. LRA's Responsibility

1. The LRA shall provide those Policy documents on nepotism before, during and after employment and ensure their adherence.
2. The LRA shall ensure that no immediate family is employed.
3. Where nepotism is found to have occurred, LRA will ask one of the relations to resign his/her job.
4. If any two staffs of the LRA decide to get marry and become husband and wife, the Authority shall ask one of the parties to resign his/her post.

SECTION 7 – COMPENSATION & BENEFITS

7. Remuneration and Benefits Policy

This Policy covers remuneration and separation benefits payable by the Authority to all current, retired and separated staff. Remuneration shall be paid fairly and equitably to all categories of staff of the Authority for a fair day's work in order to attract and maintain the very best of professionals.

Remuneration is the base salary plus all cash and non-cash benefits to the staff as indicated in the employment package. Cash benefits include bonus, performance incentive, education allowance, housing allowance, transportation allowance, cost of living adjustment, and rotation allowance. Non-cash benefits comprise of vehicle, housing (rented or Authority's property), fuel, scratch cards, group life and medical coverage under the Authority's insurance scheme, and the employer's Provident Fund matching contribution.

Cash and non-cash benefits shall be provided to staff as indicated in the Authority's approved benefits structure. Consistent with the Labor Law and as provided in this manual, all separating staff shall be paid benefits where applicable by the Authority. Additionally, all employees who have participated in the Provident Fund Investment and are leaving the Authority shall receive payment to the extent of his or her contribution, and where applicable a portion or the full amount of the Authority's contribution.

7.1. Staff Remuneration

The Authority staff remuneration shall be governed by the Authority's remuneration Policy outlined below.

The employment letter shall specify the position, salary and benefits using the Authority's Board approved salary and benefits structures.

Employees hired on the 1st of a given month are entitled to their full monthly salary and benefit. Those employed on dates other than the 1st will be entitled to prorated salaries and benefits, and stipend using 22 days as the base.

7.2. Salary and Benefits Structure

The salary and benefits structures illustrated in Schedule I and II (found in HRM Office) are inclusive of all approved positions within the Authority. The salary structure contains pay ranges consisting of minimum and maximum pay rates for all categories of staff as approved by the Authority's Board. The benefits structure reflects the cash and non-cash benefits provided by the Authority to staff in different employment categories. The Authority's salary and benefits structures are based on an independent and objective assessment of salaries paid by similar or almost similar institutions in the public as well as the private sector. The salary and benefits structures shall be supplemented, amended and revised from time to time to reflect adjustment for cost of living.

7.3. Gross Remuneration

The staff gross remuneration shall include basic regular base salary, earned overtime, and benefit earned from employment including cash and non-cash benefits provided by the Authority. . The staff gross remuneration shall be subject to tax in accordance with the relevant sections of the Revenue Code of Liberia Act of 2000.

7.4. Deductions

All statutory deductions including but not limited to personal income tax, National Social Security & Welfare Corporation Pension Scheme shall be deducted monthly from the pay of each staff. Additionally, non-statutory deductions such as disciplinary penalties, loan and salary advance repayment and or other obligations shall be deducted from the staff's remuneration accordingly.

7.5. Payment Method

The Authority shall consummate arrangement with a local bank for the establishment of a payroll account for each of its regular employee. All regular employees shall be paid by direct deposit into the established payroll accounts with the designated local bank(s). Non-regular employee such as consultants, contractors, interns and or cadets shall receive check monthly for the payment of entitled base salary, or stipend and or applicable benefits. However, if a non-regular employee requires payment to be made by direct deposit, the Authority will do so if the account information is provided and all associated cost defray by the requester.

Staff shall receive a statement at the end of each month, detailing gross remuneration and all applicable deductions for the month.

7.6. Payment Date

Salary and benefits due for the month shall be paid on the 25th of the month to all staff of the Authority except for the month of December, when salary and benefits shall be paid on the 15th of the month. Where the 25th falls on a holiday or weekend, payment shall be made on the last working day before or the first working day after the 25th, whichever is earlier. HRM Office shall ensure that all staff accounts at designated bank are credited and checks prepared by the close of workday of the 24th to enable staff receive their remuneration on the 25th, consistent with Section 1511(10) of the Labor Law of Liberia and related amendment(s) thereto.

Payments shall be made by:

1. Direct deposits for all regular employees at local bank(s)
2. Checks for all consultants, contractors, cadets and interns.

Non-cash benefits such as scratch cards and fuel due for the month shall be paid to designated staff on the first working day of the month.

7.6.1. Procedures – Remuneration Payment

The processing and payment of monthly salaries, stipends and benefits (housing and transportation allowances) including overtime to all categories of the Authority's staff as applicable, shall be effected using the below procedure. All processes and payment shall be consistent with established Standard Operating Procedures.

1. The HRM Office shall compile all records of staff attendance at the head office, outstations and those in the field for the previous month.
2. The attendance records including overtime and deduction(s) applicable to the current month must be submitted to the Section for processing by the 10th of the month.
3. The payroll shall be prepared inclusive of all applicable overtime and relevant deduction(s). However, no deduction(s) shall be made from staff remuneration without written authorization from the HRM Head and or in conjunction with the staff as applicable. The Payroll Section shall complete the preparation within three (3) working days of receipt.
4. The processed and completed payroll shall be submitted to the ERMCD Head by the HRM Head for compliance adherence and verification
5. ERMCD shall conduct procedure and accuracy compliance. Thereafter, the verified payroll shall be submitted to the Head of Budget and Finance for payment by ERMCD. However, if there is a problem, the payroll is returned to HRM Office for correction and resubmission. ERMCD checks shall be done within three (3) working days.
6. Budget and Finance shall only process the payroll when it has been verified and shall forward the payment instrument(s) along with supporting documents to the Deputy Commissioner General for Administration for final quality check and approval. The Deputy Commissioner General approval shall be done within two (2) working days.
7. The hard or soft PDF copy of the payroll shall be submitted to the designated bank(s) by Budget and Finance for direct deposits within three (3) working days before the 25th of the month.
8. Checks shall be prepared for non-direct deposits payment(s) and submitted to the HRM Head by the Budget and Finance Head. All concerned staff will pick up check(s) from the HRM Office on start of work on the designated payday of the 25th.

7.7. Overtime Policy

The Authority Policy on overtime constitutes all approved work performed by an authorized staff beyond the staff's regular normal work hours (48 hours per week maximum); those performed on weekends and or holidays as prescribed in Section 7.7.3 of this manual. Given the nature of the Authority operations and occasional workload, Management may request a staff, whether eligible or not for overtime pay, to work beyond the regular hours during the weekdays, on weekends or holidays. Overtime is meant to mitigate severe uncontrollable backlogging, perform urgently needed tasks and provide unavoidable auxiliary services. The overtime request shall be made using the Authority's Overtime Request Form. Payment for overtime is made to eligible staff (see Schedule I) only. Work performed beyond a staff's regular work hours, on weekends or holidays and not duly authorized and approved shall not qualify for paid overtime even to eligible staff. Overtime will be paid on all hours worked during a week in excess of 48 hours.

A staff that refuses to work overtime if and when requested by Management may be subject to disciplinary action, depending on the circumstances and the magnitude of the refusal.

7.7.1. Qualified Personnel

Staff as indicated in Schedule I are eligible for approved overtime. Those not eligible may elect or be required to work beyond their regular hours, on weekends or holidays but will not be compensated for work done.

7.7.2. Authorization

Before overtime is undertaken, whether during weekdays, on weekends or holidays, by an eligible staff, the department head must approve. The section head or immediate supervisor shall complete the relevant section of the approved overtime form and submit first to the division head for authorization and then to the department head for approval except for auxiliary and some clerical staff as per the Authority's job (see schedule I) grade. Where the department head approval is impracticable, the overtime will be done with the consent of the immediate supervisor and the division head prior to the department head approval. All efforts must be made by electronic means such as use of text, email or voice call to ensure that the department head consents to the overtime when absent. Authorization and approval for field officer(s) overtime shall be granted by the immediate supervisor with the consent of the department head.

The overtime request must specify the work to be done including the required estimated time where determinable. Overtime hours worked shall be properly recorded by the employee, verified by his or her immediate supervisor, and approved by the division and or department head as applicable. The overtime record shall be sent to the payroll section on or before the 10th of the new month for the tabulation of overtime earnings and added to the employee regular pay for the month.

7.7.3. Rates

The overtime rates of the Authority shall be in line with the minimum amount required by Labor Law of Liberia, and stated as follows:

Day of the Week	Calculation Rate
Monday – Saturday	1.5 times the regular hourly rate
Sunday or Rest day	2.0 times the regular hourly rate
Holidays	2.0 times the regular hourly rate

7.7.4. Overtime Calculation Chart

Item	Amount	Days/Hours	
Regular base salary for staff X	E.g. 400		
Number of working days in month		E.g. 20	
Number of working hours per day		E.g. 8	
Earning Rates Calculation			
Rate	Formula	Calculation	Result
Daily Rate	Regular Base Salary (# of working days in month)	<u>400</u> (20)	20
Hourly Rate	Daily Rate # working hours per day	<u>20</u> 8	2.5
Illustrative Examples			
Item	Rate		
Week days overtime rate	1.5		
Weekend/Holiday overtime rate	2.0		
1. Staff X worked 10 hours overtime during regular week days for the month			
Overtime earnings = Hourly Rate x week days overtime rate x Overtime hours= 2.5 x 1.5x10 = 37.50			
2. Staff X worked 10 hours overtime during weekends/holidays for the month			
Overtime earnings = Hourly Rate x week days overtime rate x Overtime hours= 2.5 x 2.0x10 = 50.00			

7.7.5. Minimum Overtime Hour

The Authority’s Policy on overtime provides for a minimum of one hour worked in excess of the staff’s regular work hours, on weekends or holidays to qualify for overtime. If overtime is authorized and approved for an eligible staff, and that staff worked for less than an hour, he or she is not entitled to overtime pay. However, a staff can claim fractional hour above the minimum one hour.

7.7.6. Procedures – Overtime Payment

The procedure for the payment of authorized and approved overtime shall be the same as the procedure use to pay regular salaries and other benefits and shall be paid at the same time, except that payment for overtime shall be done on a one month arrear basis in order not to delay the preparation of the monthly payroll.

7.8. Employee Insurance Program Policy

The LRA shall provide health insurance for its employees. Additionally the LRA shall co-contribute to the National Pension scheme and contribute to the Employment Injury scheme.

The objective of the LRA's employees Insurance Program is to help provide protection and mitigate cost to employees against certain risks such as hospitalization, occupational illness, injury, and or death. The safety and health of every employee at LRA is a significant priority.

LRA goal is to ensure that each employee leaves at the end of the workday in the same healthy condition in which he/she arrived. Therefore, employees are highly encouraged to conduct themselves in a stairway, getting injured from mere carelessness, etc.). Employees are also encouraged to bring their health concerns to their supervisors or the HRM Head which will be treated with complete confidentiality.

7.8.1. Eligibility

All employees who are under the age of 65 when they join the LRA are eligible to participate in the LRA Hospitalization and Group Life Insurance coverage. All employees of the LRA are also covered by the National Social Security Employment Injury Scheme and the National Pension Scheme.

The LRA medical health insurance coverage is available to all permanent employees in a regularly funded position.

7.8.2. Start Date

Coverage for new employees begins on the 1st day of the following month after probation.

7.8.3. Termination Date

Coverage for terminated employees ends on the last day of the month in which the employee was terminated.

7.8.4. HRM Office Responsibility

1. Arranging employees' insurance coverage with the insurance company and maintaining the policies thereof;
2. Dispensing booklets and other information concerning the terms and conditions for insurance, insurance certificates, and identification cards to employees;

3. Acquainting all new employees with the coverage availability and assisting them in completing the necessary forms to become enrolled and to continuously educate existing employees;
4. Assisting employees in filing claims forms under this coverage;
5. Monitoring all changes in pay and adjusting the amount of life insurance coverage automatically for those individuals who become eligible for different coverage because of salary changes;
6. Processing claims on life and accidental death and dismemberment insurance.
7. Ensuring that employees receive their due benefits and services covered under the various policies.

7.9. LRA Group Life Insurance

The LRA shall provide group life insurance to its permanent employees. Each employee will receive an individual certificate as evidence of his/her protection.

1. The Group life Insurance Policy, cost is met entirely by the Authority. The coverage will generally provide the following:
 - a. Life coverage in the amount of two and one half times the employee's basic salary rounded to the nearest US\$1,000.00 with a minimum of US\$5,000.00 and maximum of US\$150,000.00; and
 - b. Accidental Death and Dismemberment (AD+D) coverage. The amounts of Life and AD+D coverage are reduced by 50% when the staff member attains age 65, and coverage is automatically terminated on attainment of age 70.
2. The Accidental Death and Disability Benefit is payable in the event of any one of the following losses, provided that the loss occurs within 90 days following an accident and results therefrom:
3. The maximum benefit in respect of any one accident cannot exceed the full amount of AD&D Coverage.
4. Upon the death of an employee, payment shall be made to the designated beneficiary stated on the Group Life Insurance certificate unless the employee has previously filed written instructions to the contrary.
5. This Policy does not provide benefits in certain specified circumstances, for example when death results from war, civil war, riot, etc.

7.10. Group Medical Health Insurance

The LRA shall provide medical health insurance to employees through Insurance Company. The Medical Health Insurance shall cover 4 dependents including the spouse of the employee and shall include hospitalization. Each employee will receive coverage for up to 31 days while hospitalized.

7.10.1. Hospitalization Insurance

The Hospitalization Insurance, the cost of which is met entirely by the LRA, provides the following coverage:

1. Hospital Room and Board
2. Surgical/Doctor Fees
3. Assistance Surgeon's Fees
4. Hospitalization Special Service Expense
5. Additional Accident Expense
6. Laboratory and X-Ray Expenses
7. Pregnancy Expenses (Spouse Only)
8. Post Hospital Expenses
9. Out-Patient Expenses
10. Consultant Fees
11. Assistant Surgeon/Anesthesia
12. Hospital Operating Room/Special Services

7.10.2. Procedures – Hospitalization Insurance

1. The above coverage is in effect from the date an employee is employed by the LRA. The pregnancy expense benefits are however, subject to 10-month waiting period – because expenses incurred within 10 months after employment is not covered by the insurance;
2. Hospitalization benefits will normally be provided only with respect to hospitals and clinics approved by the insurers; and
3. This Policy does not provide benefits in certain specified circumstances, for example, when treatment has not been undertaken by a recognized and qualified medical practitioner.

7.11. National Social Security Schemes

Social Security is a program, which provides insurance coverage to workers and/or their dependents in the event of interruption in their income by sickness, injury or death. Since most people don't put aside money for old age or unforeseeable contingencies of life, Social Security can help by providing cash income for them when they are no longer working and medical care whenever they sustain job-related injury.

1. The National Social Security Schemes, Medical Health Insurance, Life and Accidental Death Insurance and Long Term Disability shall be effective on the first day of permanent employment; and
2. The National Social Security & Welfare Corporation Pension coverage shall normally be effective on the first day of the month, following the completion of the probationary period, unless such effective date of pension coverage is further postponed due to Management’s determination of unsatisfactory performance by the employee. In such case, employee shall not be entitled to pension coverage until the extended probationary period is satisfactorily (satisfactory to Management) completed by the employee.

NASSCORP administers two contributory schemes as follows:

Scheme	Funding Source	Current Rate
Employment Injury Scheme (EIS)	Which is funded by contributions solely from employers for the benefit of the employee.	The Current contribution rate is 7.75%. The employer contributes 4.75% while the employee pays 3%. The employer contributes 1.75% for the EIS and 3% on behalf of the employee for the NPS. The employee contributes 3% towards his/her pension.
National Pension Scheme (NPS)	Which is funded by contribution in equal amount from both employers and employees for the benefit of the employees.	Same as above

Contributions to the program are paid on a monthly basis. Additional details of the NASSCORP schemes can be obtained from NASSCORP Office or the LRA HRM Office.

7.12. Salary Advance Policy

When a staff is faced with an emergency for which he or she could not have reasonably foreseen or provided for, the Authority shall provide salary advance to such staff consistent with Section 1511(7) of the Labor Law of Liberia and related amendment(s) thereto. “Emergency” is defined for this purpose as a sudden and unforeseen event involving medical, accident, death or safety situation beyond an employee’s control. Events that are recurring or planned, do not qualify as an emergency situation.

Requests for salary payment(s) in advance of any normal pay period may be granted only on an emergency basis and to all the Authority staff. The Salary Advance shall be granted between the 26th of the previous month and the 9th of the current month.

The Salary advance shall be paid to the staff within three (3) working days of the HRM Office receipt of the request and shall be paid by check issuance.

Salary Advance Eligibility Matrix

Type	Qualifying Event	Does Not Qualify
Housing Expense	Emergency home repairs due to unforeseeable events (storm damage, theft, vandalism, etc.)	Recurring, predictable expenses such as rent/lease/mortgage, property tax, home insurance, utilities, etc.
Transportation Expense	Repair of a vehicle which is the sole means of transportation to work, if the need for repairs could not have been reasonably planned for (i.e. as a result of an accident or break-down)	Repair of routine vehicle problems or maintenance requirements, such as tune-ups, new tires, battery replacement, etc. inherent to vehicle ownership.
Health Expense	Expenses due to medical emergency for employees and immediate family and legal dependence of the employee. Life threaten surgery	Non-life threaten but elective surgery
Death	Immediate family and legal dependence	Non-immediate family or external dependence
Travel Expense	Bereavement travel	Travel for vacation, recreation

7.12.1. Amount of Salary Advance

The Authority shall provide salary advance to a staff facing an emergency situation up to 33.33 percent of the staff’s next net base salary.

7.12.2. Salary Advance Timespan

Salary advance to a staff faced with an emergency shall be available once every quarter and at most four times during a fiscal year. At no time shall salary advance be given in less than the three (3) months’ time interval.

7.12.3. Salary Advance Repayment

Salary advance provided to a staff by the Authority between the 26th of the previous month and the 9th of the current month shall be paid at the end of the current month. The full amount advanced will be deducted from the staff remuneration due at the end of the month. E.g. If a staff is given a salary advance between December 26th and January 9th, that amount is due and must be deducted from the staff January salary payment.

7.12.4. Procedures – Salary Advance

Emergency salary advance request by staff and the processing and payment by the Authority shall be effected using the below procedure:

1. The staff shall make a request to the HRM Head, indicating the nature of the emergency and the amount requested. The request shall be made using the Authority’s standard Salary Advance Request Form.

2. The request must be accompanied and supported by the relevant document(s) where applicable, and the amount requested shall not exceed 33.33 percent of the employee next regular net pay.
3. The HRM Head shall review and approve the request, and have it submitted to the ERMCD Head for compliance adherence and verification. Where the request is not approved, the concerned employee(s) will be promptly notified of the denial and the reason for the disapproval.
4. ERMCD shall conduct compliance check and verification then submit the request if verified to Budget and Finance for payment on the same day if it is received on or before 4:00 p.m. If it is received after 4:00 p.m., it must be forwarded to Budget and Finance Head by 10:00 a.m. of the following day. However, if there is a problem, the request is returned to HRM Office for correction and resubmission.
5. Budget and Finance shall process the verified request and then forward the payment instrument along with supporting document(s) to the Deputy Commissioner General for Administration for final quality check and approval.
6. The concerned staff will then receive his or her check for the salary advance from HRM Office.
7. The salary advance information shall immediately be forwarded to the Payroll Office by the HRM Office for booking, and liquidation in the same month.

7.13. Loan Policy

The Authority does not grant loan to staff but recognizes the need and importance for its employees to acquire property (home, vehicle, etc.), and as such shall collaborate where necessary with the staff and financial institutions in helping staff acquire credit. The Authority shall also undertake to remit the agreed monthly installment to the financial institution(s) to the extent that the staff remains within the employ of the Authority, and in keeping with the Labor Law provision on deduction.

However, the Authority shall not undertake to make the remittance where reason(s) exist that may jeopardize the loan repayment. Being fully indebted to others could impair the employee's ability to repay the loan. In such case, the Authority will provide the financial institution with the staff earnings confirmation only.

Qualification for loan, amount of the loan, duration and interest shall be as per the financial institution Policy and procedure.

7.13.1. Role of the Authority - Loan

The Authority shall play the following roles aimed at providing assistance to staff trying to acquire loan(s) from financial institution(s).

1. The HRM Head will sign the completed loan form received from the staff making the loan request. The form shall disclose the employee status with the Authority and provide his or her earnings information.
2. The HRM Head shall, if the Authority agrees to undertake remittance, inform Payroll of the loan and provide the below information when the loan is disbursed. The HRM Office shall retain a copy of the loan agreement on the employees file.
 - a. Name of employee
 - b. Name of financial institution
 - c. Purpose of loan
 - d. Loan amount
 - e. Loan Duration
 - f. Effective date of loan
 - g. Monthly installment
 - h. Effective payment date (preferably at the end of the month)
3. At the end of the month, the amount due the financial institution will be deducted from the staff remuneration consistent with the Authority's payroll procedure.
4. Payroll shall provide the HRM Office with a detailed listing of all loan deductions for the month.
5. The HRM Office (officer in-charge) shall liaise with the Budget and Finance Office to ensure one of the following as per the respective agreement:
 - a. Take delivery of loan repayment check(s) due to the financial institution(s) for delivery to the financial institution, or pick up by the financial institution(s)
 - b. Timely direct deposit of amount(s) due to financial institution, or
 - c. The employee monthly pay is deposited with the financial institution
6. The staff monthly pay slip over the life of the loan shall reflect the deduction for the loan repayment.

7.13.2. Severance Action

The Authority is under obligation to protect to certain extent the interest of any or all individuals and financial institutions to which it has made an undertaking to remit on existing indebtedness of its staff. Hence, at the point of separation and where a staff is indebted, the Authority shall, consistent with section 15(7) (3) of the Labor Law and

related amendment(s) thereto, withhold severance payment due staff and remit to any known creditor (lender) to which the Authority has made an undertaken to remit and to the extent of the debt (in full or in part). However, remittance could extend to the Provident Fund Investment if the employee has specifically included his or her Provident Fund as collateral.

7.14. Increments Policy

The Authority is under obligation to protect to certain extent the interest of any or all individuals and financial institutions to which it has made an undertaking to remit on existing indebtedness of its staff. Hence, at the point of separation and where a staff is indebted, the Authority shall, consistent with section 15(7) (3) of the Labor Law and related amendment(s) thereto, withhold severance payment due staff and remit to any known creditor (lender) to which the Authority has made an undertaken to remit and to the extent of the debt (in full or in part). However, remittance could extend to the Provident Fund Investment if the employee has specifically included his or her Provident Fund as collateral.

7.14.1. Performance Evaluation and Merit Increases

The Authority places emphasis on staff performance in order to meet its core objective. The Commissioner General, Deputy Commissioner Generals, Commissioners, Assistant Commissioners, Managers, Supervisors and others designated as such are required to manage and account for the performances of staff consistent with the Authority's defined performance evaluation criteria. They are also required, to conduct and submit the annual or intra-year (when required) written appraisal on employees' performances pursuant to Section 11 of this manual. The performance evaluation shall be done using the Authority's Performance Evaluation Form, and may provide in that year for:

1. Annual merited salary increases within the employee's pay grade
2. Pay increases outside job grade as the result of promotion

However, performance evaluation does not automatically provide for pay increases or promotion. Staff members with an overall rating of less than satisfactory performance will not be eligible for performance merit increment in that year if and when granted.

7.14.2. Effective Date

The following dates shall be the effective dates on which staff's pay increment and promotion take effect:

1. Merited (performance) increment, on the date set in the annual approved budget.
2. Cost of living adjustment, on the date set in the annual approved budget.
3. Promotion and related increment, on the date set by the Authority's Management.

7.14.3. Cost of Living and Performance Increment Calculations

Cost of Living Adjustment (COLA)		Merit Performance Increment
Current Regular Gross Payroll (CRGP)	1,000	Individual basis and as a percentage of the staff base salary.
Inflation Rate (IR) at start of year	8%	
Inflation Rate (IR) at end of year	10%	E.g. Staff X Base Salary is US\$3,000
		Merited increment 5%
Calculation		Calculation:
Formula COLA Rate = IR end – IR beginning		
COLA Rate = 10% - 8% = 2%		Staff X base salary after increment
COLA = CRGP x COLA Rate = 1,000 x 2% = 20		
New Current Regular Gross Payroll = CRGP + COLA		3,000 x 1.05 = US\$3,150.00
New Current Regular Gross Payroll = 1,000 + 20 = 1,020		
Note: Adjustment shall be made to pay structure to reflect general rise using the Inflation Rate published by the Central Bank. Each pay bracket must be adjusted accordingly.		

7.15. Year-End Benefit Policy

Year-End budgeted benefits payment shall be given to staff for general performance. The benefit shall be in recognition of staff efforts and contributions in meeting the Authority's targeted objective(s) during a calendar year. The Year-End benefit shall be paid at the end of the calendar year.

7.15.1. Eligibility

All employees of the Authority shall receive budgeted Year-End benefit. Other staff such as consultants, contractors, cadets and interns are not eligible. Employees who have completed nine (9) months of service with the Authority shall receive full benefits. Employees who have worked less than (nine) 9 months shall receive prorated benefits.

7.15.2. Year-End Benefit Amount

The Authority may pay up to one full month base salary to staff as year-end benefit. The amount shall be reduced by applicable income tax only and shall not include overtime and/or accrued vacation.

7.15.3. Due Date

Year-end budgeted benefit payment shall be made separately along with the monthly salary due for December.

7.15.4. Procedure – Year-End Benefit

The procedure for the processing and payment of Year-End budgeted benefit is the same as the end of month payroll.

7.16. Revenue Collection Incentive Policy

Pursuant to Section 27 of the LRA Act, the Minister of Finance and Development Planning through the Authority shall provide annual revenue collection incentive to staff of the Authority for meeting set revenue collection target. Revenue collection incentive shall be awarded each year depending on the collection performance, and shall be applicable to all staff of the Authority except consultants and contractors. Collection incentive excludes:

1. Pay increases resulting from cost of living adjustment.
2. Merited increase from performance and or promotion.
3. Various benefits and allowance attached to certain jobs, positions or locations.

Revenue Collection Incentive shall be distributed to staff in the following order and on the basis of performance:

1. Forty Percent (40%) allocated to all staff of the Authority
2. Sixty Percent (60%) to those meeting incentive target(s) in additional to the incentive received under count 1.

7.16.1. Conditions for Payment of Revenue Collection Incentive

For the Collection Incentive to be paid to staff, the following conditions or agreed on targets must be fully met:

1. Overall revenue collections target(s) as agreed with the Minister and the Authority Board.
2. Departmental revenue collection and other targets (audits, expand the tax base, reduce collection lag and receivable, etc.,) as agreed with the Commissioner General or the Deputy Commissioner General and the Commissioners.
3. Service delivery targets by service departments as agreed with the Commissioner General or the Deputy Commissioner General and the Commissioners.

7.16.2. Collection Incentive Amount

The amount to be paid to each staff shall vary as a percentage of the staff base salary, and is contingent on the collection incentive made to the Authority by the Minister. The amount shall be reduced by applicable income tax only.

7.16.3. Revenue Collection Incentive Calculation

Data	Amount
Authority Monthly Base Salary as at Year End (ABS)	E.g. 3,000,000
Collection Incentive received from the Minister (CI)	E.g. 300,000
Allocation to All Staff (AS)	40%
Allocation to Staff Meeting Targets (SMT)	60%
Staff X Monthly Base Salary as at Year End (E.g. only staff who worked for 6 months) (SX)	E.g.10,000
Staff Y Monthly Base Salary as at Year End (E.g. worked for full year) (SY)	E.g. 3,000
Staff Z Monthly Base Salary as at Year End (E.g. worked for full year) (SZ)	E.g. 4,500
Authority Monthly Base Salary as at Year End for Staff not Meeting Targets Including Staff Z (ABS1)	E.g. 1,000,000
Authority Monthly Base Salary as at Year End for Staff Meeting Targets (ABS2)-derived	2,000,000
1. All Staff Benefit Calculation	
Collection Incentive to All Staff (CIAS) = AS x CI = 40% x 300,000	120,000
Collection Incentive Ratio to Each Staff (CIRES) = CIAS /ABS = 120,000 / 3,000,000 = 4%	
Staff X Collection Incentive (SXI) = CIRES x SX = 4% x 10,000 = 400.00 x 6/12 = 200.00	
Collection Incentive to All Staff (CIAS1) = CIAS – SXI = 120,000 –200 = 119,800	
Collection Incentive Ratio to Each Staff (CIRES1) = CIAS1 / (ABS–SX) = 119,800 / 2,990,000 = 4.01%	
Staff Y Collection Incentive = CIRES1 x SY = 4.01% x 3,000 = 120.20	
Staff Z Collection Incentive = CIRES1 x SZ = 4.01% x 4,500 = 180.30	
Note: Time of employment during the year is considered	
2. Specific Staff Benefit Calculation	
Collection Incentive to Specific Staff (CISS) = SMT x CI = 60% x 300,000 = 180,000	
Collection Incentive Ratio Specific Staff (CIRSS) = CISS /ABS2 = 180,000 / 2,000,000 = 9%	
Staff X Specific Collection Incentive (SXSI) = CIRSS x SX = 9% x 10,000 = 900.00 x 6/12 = 450.00	
Collection Incentive to Specific Staff (CISS1) = CISS – SXSI = 180,000 –450 = 179,550	
Collection Incentive Ratio Specific Staff (CIRSS1) = CISS1 / (ABS2-SX) = 179,550 / 1,990,000 = 9.02%	
Staff Y Specific Collection Incentive = CIRSS1 x SY = 9.02% x 3,000 = 270.67	
Staff Z Specific Collection Incentive = 0	
Note: Staff Z did not meet target	
Summary of Collection Incentive	
Staff X = 200 + 450 = 650	
Staff Y = 120.20 + 270.67 = 390.87	
Staff Z = 180.30 + 0 = 180.30	

7.16.4. Payment Date

The Authority shall make revenue collection incentive payment to staff within fifteen (15) days of the receipt of the amount from the Minister.

7.17. Job Rotation Policy

The Authority shall undertake general rotation of certain categories of staff from one permanent place of work to another. The rotation shall take place within 24 months. Notwithstanding, the Authority reserves the right to rotate staff in any category it deems necessary to obtain its objective. The department head is responsible for preparing the rotation schedule within two (2) months prior to the end of the Authority's fiscal year. The HRM Head shall be responsible for implementing the Authority's general staff rotation. General staff rotation and all matters thereof shall be governed by the Authority's Staff Rotation Policy. Rotation of staff shall in no way reduce affected staff remuneration except for benefits linked directly to the function and location. Staff to be rotated including those heading a section, unit or business office are to prepare a formal turn over report, and turn over all assets, receipt book where applicable, required pertinent reports, documents and other information to their immediate assistants. Staff failing to do so shall be subject to disciplinary action.

The HRM Head shall be responsibility to ensure the timely payment of rotation allowance, the availability of transportation, and the readiness of housing for all rotating staff. HRM Head shall coordinate with the Procurement Office to ensure that outstation rent or lease is timely paid and all associated repair and maintenance timely done.

The Authority shall provide housing accommodation, transportation and rotation allowance to all categories of staff leaving one permanent place of work for another as indicated below.

7.17.1. Housing

The Authority is responsible to provide accommodation for staff living and working outside of their permanent place of residence. Where accommodation cannot be provided using the Authority's property or structure, a leased or rented accommodation shall be provided in keeping with the Authority's Leasing or Renting Policy. Furnished housing shall be provided for all senior and deputy tax collectors at the various outstations.

7.17.2. Transportation

Staff with assigned vehicle shall use said vehicle to transport personal belongings or effects to the new assigned location where applicable. If there is no assigned vehicle, a vehicle shall be provided from the Authority's fleet. However, if the use of the Authority's vehicle is not feasible, the Authority shall provide a rented vehicle in keeping with the Authority's Vehicle Rental Policy.

7.17.3. Rotation Allowance

Rotation allowance shall be paid to all rotating staff of the Authority as per the criteria set above. It is intended to help staff resettle within the new location. The rotation allowance shall be 25% of the staff monthly base salary or a minimum of US\$500. Rotation allowance payment to staff shall be made prior to or concomitantly with the staff movement but not after. No staff should leave for rotation without receiving the rotation allowance. Staff leaving without rotation allowance will be subject to disciplinary action.

Payment for accommodation or transportation and or rotation allowance shall be made as indicated in the schedule below.

SCHEDULE III: ROTATION PAYMENT(S) STRUCTURE

DUTY STATION	ASSOCIATED COST		ALLOWANCE
	RENT	TRANSPORTATION	
Bensonville	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Bo Waterside	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Bomi	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Bopolu/Gbama	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Buchanan	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Buchanan/Rivercess	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Butuo	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Cape Mount	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Duala	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Foya	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Ganta	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Gbarnga	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Grand Kru	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Greenville	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Harper	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum

DUTY STATION	ASSOCIATED COST		ALLOWANCE
	RENT	TRANSPORTATION	
Jorwah	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Juazon	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Kakata	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Kolahun	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Loguatuo	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Marshall	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Mendicorma	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Paynesville	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
River Gee	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Sanniquellie	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Tappita	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Toe Town	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Voinjama/Zorzor	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Webbo/Zwedru	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum
Yealla	In accordance with lease agreement	LRA Transportation Policy	25% of Base Salary or US\$500 minimum

7.17.4. Procedures – Payment of Rotation Allowance

The procedure for processing and payment of rotation allowance to staff by the Authority shall be as follows:

1. The relevant department head(s) shall be responsible for the preparation of the rotation schedule and the identification of staff to be rotated. The identification shall be done using the Authority's approved set of criteria.
2. The prepared schedule shall be sent to the Head of HRM by the department head. HRM Office shall review the schedule and have it sent to the Head of the Compliance Unit for verification.

3. The Compliance Unit shall conduct the verification, and forward the verified schedule to the Deputy Commissioner General for Compliance/Technical for final quality review and approval.
4. The approved schedule shall be returned to the HRM Head. HRM shall inform the identified staff of the rotation using the appropriate standard communication. The communication shall at minimum indicate the assignment title, location, immediate supervisor remuneration changes if any, and the turnover reporting requirements where applicable.
5. The HRM Office shall make a request for the payment of the rotation allowance and lease payment where necessary. The request shall be sent to ERMCD Head for compliance adherence and verification.
6. The ERMCD shall conduct compliance and ascertain the accuracy of the request, and have the verified request submitted to the Budget and Finance Head for payment.
7. Budget and Finance shall process the verified request and have it submitted to the Deputy Commissioner General for Administration for final quality check and approval.
8. Each staff to be rotated shall receive a check from the Budget and Finance Office for the rotation allowance on or before the date of departure or the rotation.
9. All heads involved in the approval chain must ensure the timely submission and processing of the rotation allowance request(s).

7.18. Education Allowance Policy

The Authority shall provide education assistance to employees and their families to help defray associated cost as budgeted. The payment shall be made twice every year, on July 25th and January 25th.

7.18.1. Eligibility

All staff of the Authority shall receive budgeted education allowance except consultants, contractors, interns and cadets, and those on probation.

7.18.2. Amount of Education Allowance

Education allowance shall be provided as budgeted and based on staff pay grade.

7.18.3. Procedure – Education Allowance

The procedure for processing and payment of education allowance is the same as the payroll procedure provided in section 7.6.1. The allowance shall be processed along with the monthly salary but paid separately.

7.19. Housing Allowance Policy

The Authority shall provide housing allowance as budgeted to assist employees, not currently occupying the Authority's owned or rented/leased properties, in meeting the cost of housing for themselves and their families.

7.19.1. Eligibility

Housing allowance shall be paid to all staff in the employ of the Authority except consultants, contractors, interns, cadets and those on probation.

7.19.2. Amount of Housing Allowance

Housing allowance shall be provided as budgeted and based on staff pay grade.

7.19.3. Due Date

Housing allowance shall be paid semi-annually, on September 25th and March 25th.

7.19.4. Procedure – Housing Allowance

Same as payroll procedure in Section 7.6.1, payment shall be made separately but at the same time the monthly salary payment is made.

7.20. Transportation Allowance Policy

The Authority shall help staff defray commuting cost, between permanent residence and permanent place of work, by providing staff with monthly transportation allowance as budgeted.

7.20.1. Eligibility

The monthly transportation allowance is payable to all staff not assigned a vehicle by the Authority except consultants, contractors, cadets, interns and those on probation.

7.20.2. Amount of Transportation Allowance

Monthly transportation allowance shall be provided as budgeted and based on staff pay grade.

7.20.3. Due Date

At the end of every month, the Authority shall made payment to staff for transportation allowance inclusive in the employee gross remuneration.

7.20.4. Procedure – Transportation

The procedure shall be the same as the payroll procedure. The transportation allowance is processed and paid inclusive in the staff gross remuneration.

7.21. Retiree Benefit Policy

All employees who have worked and retired from the Authority are entitled to a pension in keeping with section 2501 of the Labor Law and related amendment(s) thereto. This pension is in addition to the pension under the NSS&WC Pension Scheme, which is payable by that

institution. The Authority shall pay a fixed pension, as retirement benefit, to all eligible employees retiring from its workforce. The payment shall extend from the employee's date of retirement until death. The Authority shall also pay to retiring employees all unpaid remuneration.

7.21.1. Procedures – Unpaid Remuneration for Retired Employees

Unpaid remuneration for retiring employee shall be processed and paid using the below procedure:

1. The HRM Head shall duly inform the employee, his immediate supervisor and department head one month in advance of the employee's retirement date. A copy of the communication shall be sent to the Payroll Section.
2. Payroll shall compute the retiring employee pay inclusive of any overtime and accrued vacation effective as of the last pay period.
3. The computed earnings shall be sent to the ERMCD Head for compliance adherence and verification by the HRM Head through the Administration Department Head.
4. ERMCD shall conduct procedure compliance and ascertain the accuracy of the unpaid salary, and have the verified request submitted to the Budget and Finance Head for payment. However, if there is a problem, the request is returned to HRM Office for correction and resubmission.
5. Budget and Finance shall process the verified request and then forward the payment instrument along with supporting document(s) to the Deputy Commissioner General for Administration for final quality check and approval.
6. The payment shall be sent to the designated bank for direct deposit.
7. The payment must be processed and ready on or before the retirement date.

7.22. LRA Pension Policy

In keeping with the Labor Law of Liberia, the Authority shall pay pension monthly to all its retirees from the time of his or her retirement until death. . The amount of fixed pension to be paid monthly to the retiree shall be forty percent (40%) of the retiree's last five years average annual regular salary (no overtime included) immediately preceding his or her retirement, and shall commence the first month of retirement. For employee transferred to the authority and retiring in less than five (5) years, the five year average annual regular salary shall be inclusive of his or her civil service salary rate to complement the five years.

The Authority shall pay to named beneficiary, legal spouse or legal children of deceased retiree the full month pension irrespective of the time of the month the death occurred.

7.22.1. Pension Calculation

Employee Information (E.g.)	
Last 5 years average annual regular salary (AARS)	15,000
Pension Rate per Labor Law of Liberia (PR)	40%
Number of months in a year	12
Calculation	
1. Annual Pension Amount	
Formula = Annual Regular Salary x Pension Rate	
Annual Pension Amount = 15,000 x 40% = 6,000	
2. Monthly Pension Amount	
Formula = Annual Pension Amount / Number of months in a year	
Monthly Pension Amount = 6,000 / 12 = 500	

7.22.2. Procedure – Pension Payment

The HRM Office shall maintain a separate payroll for retirees. The procedure for retiree monthly pension payment shall be the same as the regular employee monthly payroll, except that payment shall be made by check, and shall be paid on the last working day of the month. Retirees' records kept by the Authority shall be regularly updated to ensure the accuracy of the retirees' pension payroll and particularly that the retiree is still alive.

7.22.3. NSS&WC Pension

Retired staff of the Authority may also qualify for retirement payment under the National Social Security & Welfare Corporation (NSS&WC) Pension Scheme in keeping with that guideline. Where necessary, the Authority will use best effort to assist qualified staff get their pension payment(s) from National Social Security and Welfare Corporation.

7.22.4. Provident Fund Benefit

Provident Fund payment to retiree shall be made as indicated in Section 7.27.1.

7.23. Redundancy Benefit Payment

Economic conditions and administrative decisions such as restructuring or rightsizing could compel the Authority to declare certain positions redundant. Where the Authority is constrained to sever relation with staff because of redundancy, the redundant staff shall be paid redundancy benefit by the Authority in keeping with the Labor Law of Liberia.

The redundancy's benefit shall be calculated and paid for each completed year of employment with the Authority as enshrined in the Labor Redundancy Regulation No. 8, subsection 3. The Labor Law requires that the amount be derived using the redundant employee last full week pay multiplied by four. The redundant employee shall be paid "four weeks" i.e. one month of his or her regular pay for each year of employment with the Authority. Additionally, the Authority shall pay to redundant staff all unpaid remuneration, and the Provident Fund as consistent with the applicable provisions in Section 7.27.1.

7.23.1. Redundancy Benefit Calculation

Employee Information (E.g)	
Monthly Salary	500
Number of weeks in month	4
Number of years worked	8
Labor Law Factor	4
Redundancy Benefit	
Full week pay = Monthly Salary / Number of weeks in month = 500 / 4 = 125.00	
Four weeks' pay = Full week pay x Labor Law Factor = 125 x 4 = 500.00	
Redundancy Benefit = Four weeks' pay x Number of years worked = 500 x 8 = 4,000.00	

7.24. Resignation Policy

Staff of the Authority can resign from the Authority in the manner described in Section 12.3(A) of this manual. No designated benefits shall be paid by the Authority to the staff. However, the Authority shall pay to the resigned staff unpaid remuneration, and the investment in the Provident Fund consistent with the applicable provisions in Section 7.27.1.

7.25. Dismissal Payment Policy

Staff can be dismissed from the Authority with or without cause.

A. With Cause

Where a staff is dismissed with cause, no benefits shall be paid by the Authority to that staff. Notwithstanding, the Authority shall make payment to the dismissed staff for unpaid remuneration inclusive of overtime and accrued vacation. Payment shall also be made to the affected staff for the full value of his or her Provident Fund and where applicable a portion or all the Authority's matching contribution including interest accrued thereon.

B. Without Cause

If a staff is dismissed by the Authority without cause, the Authority shall pay the dismissed staff separation benefit consistent with section 1508(3) of the Labor Law and related amendment(s) thereto, in addition to payments for unpaid remuneration and his or her investment in the Provident Fund. The separation benefits shall include one month pay in lieu of notice, plus one and one half month of the dismissed employee base salary for each completed and or fraction of completed year of employment with the Authority. Where a contract exists between the staff and the Authority, the Authority shall pay the dismissed staff the remaining time under the contract.

7.25.1. Dismissal Without Cause Payment Calculation

Staff Information (E.g.)	
Monthly Salary (MS)	500
Number of years of Completed Employment with the Authority (NYCE)	8
Labor Law Rate (LLR)	1.5
Separation Benefits	
1. One month payment in lieu of notice	500.00
2. Yearly Benefit Formula = MS x LLR	
Yearly Benefit Amount = 500.00 x 1.5 = 750.00	
Benefit Formula for NYCE = Yearly Benefit Amount x NYCE	
= 750.00 x 8	6,000.00
Total Separation Benefits	6,500.00

7.26. Burial Assistance

The Authority shall provide special assistance to the immediate family of an employee in case of death in addition to benefit provided under the insurance scheme. The one-time in-service burial assistance shall be five percent (5%) of the employee annual regular base salary or the base salary median of the Authority, whichever is greater. The benefit shall be paid to the named beneficiary, legally surviving spouse and or legal children within one week of the employee death. Payment shall be made by check.

7.26.1. Procedures – Provident Fund Payment

The procedure governing the processing and payment of in-service death burial assistance by the Authority is as follows:

1. Immediately upon receiving the death certificate from the deceased employee family, the HRM Head shall make a request to the Head of Payroll for the computation of in-service burial assistance.
2. Payroll shall compute the in-service burial assistance payable to the deceased employee named beneficiary, legal surviving spouse and or legal children, and forward the report to the HRM Head.
3. The computed in-service burial assistance shall be sent to the ERMCD Head for compliance adherence and verification by the HRM Head through the Administration Department Head.
4. ERMCD shall conduct procedure compliance and ascertain the accuracy of the death burial assistance calculation and have the verified request submitted to the Budget and Finance Head for payment. However, if there is a problem, the

burial assistance request is returned to HRM Office for correction and resubmission.

5. Budget and Finance shall process the verified burial assistance payment and forward the payment instrument(s) along with supporting documents to the Deputy Commissioner General for Administration for final quality check and approval.
6. The in-service burial assistance shall be disbursed to the named beneficiary, or legal surviving spouse and or legal children.

7.27. Deceased Employee Remuneration

Remuneration due staff as at the time of death - last remuneration constitutes base salary, overtime, accrued vacation, and benefits. The Authority shall pay as last remuneration, a full month base salary and benefits inclusive of overtime and accrued vacation irrespective of when the death occurred during the month. Last remuneration shall be paid to the named beneficiary, legal surviving spouse and or legal children within five (5) working days of the Authority being informed.

7.27.1. Procedures – Deceased Employee Last Remuneration

Deceased employee's last remuneration shall be processed and paid by the Authority using the below procedure:

1. Immediately upon receiving information from the deceased employee family about his or her death, the HRM Head shall make a request to the Head of Payroll to compute the deceased employee last remuneration to date. The request shall be supported by deceased employee's death certificate if available.
2. Payroll shall compute the deceased employee remuneration inclusive of overtime and accrued vacation, and forward the report to the HRM Head.
3. The computed remuneration shall be sent to the ERMCD Head for compliance adherence and verification by the HRM Head through the Administration Department Head.
4. ERMCD shall conduct procedure compliance and ascertain the accuracy of the last remuneration and have the verified last request submitted to the Budget and Finance Head for payment. However, if there is a problem, the last earnings request is returned to HRM Office for correction and resubmission.
5. Budget and Finance shall process the verified request and forward the payment instrument along with supporting documents to the Deputy Commissioner General for Administration for final quality check and approval.

6. The deceased employee last remuneration shall be disbursed to the named beneficiary, legal spouse and or legal children.

7.28. Closure of Payroll Account(s) Policy

It is the responsibility of the HRM Office to ensure that separated employee(s) payroll accounts at the local bank are closed within one week, i.e. five (5) working days, of the separation.

7.29. Employee Provident Fund Policy

Investment by the Authority and full-time employees of the Authority with the objectives of providing financial security to employees when he or she retires from the Authority, and or to provide financial assistance to the legal beneficiary, legal surviving spouse, or legal children of employee who dies while in the service of the Authority. Monies contributed to the Fund by the Authority and the employees shall be placed on Time Deposit and interest generated shall be added to the carrying value of the investment made by the employee and the Authority on a weighted average basis. Upon separation from the Authority by a participating employee, the employee investment in the Fund is brought up to date before payment is made. Payment shall be made to separating staff, or legal beneficiary, or legal spouse or legal children within one month of the separation.

7.29.1. Eligibility

All full time employees as stipulated in section 1.1.1 of this manual are eligible to participate in the Employee Provident Fund from the date of his or her employment with the Authority or the establishment of the Fund whichever comes last.

7.29.2. Contribution

Contribution to the Fund shall be made by the Authority and the participating employees monthly. On each pay day, an employee shall contribute up to five (5) percent of his or her regular gross monthly salary through salary deduction, and the Authority shall contribute a similar amount until the employee has participated in the fund for a total period of 60 uninterrupted months. Beginning with the 61st month, the Authority's contribution shall increase to seven and one half (7.5) percent of the employee regular gross monthly salary but the employee contribution shall remain at five (5) percent of his or her regular gross monthly salary.

7.29.3. Fund Management

Monies contributed to the Fund shall be managed by a five-man Committee, three of whom shall be appointed to serve a two-year term. The three persons to be appointed are the Management Representative and the two representatives of the employees. The Commissioner General shall appoint the Management Representative and employees shall appoint their representatives through a simple majority election. All Representatives must be appointed at the same time, and on the last day of the Authority's fiscal year. In addition to the three appointed members, the Committee shall include representative of the Authority's Board from the private sector, and the Deputy Commissioner General for

Administration, who shall serve as permanent members. Vacancy on the Committee occasioned by resignation, dismissal, retirement, removal, death, or medical reason(s), may be filled by management or employee depending on which group is affected pending appointment within two months or at the end of the year, whichever is shorter.

7.29.4. Scope and Authority

The Fund Committee shall operate as a self-directed body with full and complete authority for administering the Employee Provident Fund. The Fund shall be administered in a transparent and accountable manner. The Committee has the power to place the Fund on Time Deposit in which in its opinion would optimize interest earnings favorable to the benefit of the Fund. The Committee shall process and make payment request for claim originating from the HRM Head on behalf of participant employee separating from the Authority. Separation could be by resignation, dismissal, retirement death or disability.

7.29.5. Interest

The Fund Committee shall operate as a self-directed body with full and complete authority for administering the Employee Provident Fund. The Fund shall be administered in a transparent and accountable manner. The Committee has the power to place the Fund on Time Deposit in which in its opinion would optimize interest earnings favorable to the benefit of the Fund. The Committee shall process and make payment request for claim originating from the HRM Head on behalf of participant employee separating from the Authority. Separation could be by resignation, dismissal, retirement death or disability.

7.29.6. Bank Account

The Employee Provident Fund shall be deposited in a recognized reputable local bank. The Bank Account(s) shall be operated by the three authorized signatories of the committee's five members, subject to the approved established procedures. The signatories shall be the Board's representative, the Deputy Commissioner General for Administration and a representative of the employees. In the absence of the Board's representative, the Board's chair shall sign or in the absence of the employees' authorized representative, the next employees' representative on the Committee. No funds shall be disbursed from the Employee Provident Fund without the approved authorized signatories. Withdrawal from the Fund shall be for liquidation of participating employee investment, and where applicable for the Authority's matching contribution only.

7.29.7. Calculations

DATA		AMOUNT
Employee 's Monthly Salary (EMS)		2,000.00
Employee's Contribution Rate (ECR)	5%	
Authority's Contribution Rate (ACR)	5%	
Effective Annual Interest Rate	2.5%	
Formula: $FVA = S_n \times \frac{[(1+k)^n - 1]}{K}$		
Calculation		
For the first twelve months, and similar approach could be applied continuously		
Employee's Fund Value		Authority's Matching Contribution Value
$S_n = EMS \times ECR = 2,000 \times 5\% = \mathbf{100}$	$S_n = EMS \times ACR = 2,000 \times 5\% = \mathbf{100}$	
$k = 2.5\% \text{ or } 2.5\%/12$	$k = 2.5\% \text{ or } 2.5\%/12$	
$n = 1 \text{ year or } 12 \text{ months}$	$n = 1 \text{ year or } 12 \text{ months}$	
$FVA = 100 \times \frac{[(1+2.5\%/12)^{12} - 1]}{2.5\%/12}$	$FVA = 100 \times \frac{[(1+2.5\%/12)^{12} - 1]}{2.5\%/12}$	
$= 100 \times [12.11061]$	$= 100 \times [12.11061]$	
$= \mathbf{1,211.061}$	$= \mathbf{1,211.061}$	
Combined Investment as at the end of the one (1) year or twelve (12) month is 2,422.12		

7.29.8. Report

The Committee shall maintain an electronic database of all members, their contributions and the Authority's matching contribution including interest earned. Both contributions and the cumulative values must be reported together but separately. The Fund's Committee is responsible to report on the Fund's activities to the Authority's Management and to the participating employees. Reporting shall be done semi-annually. Additionally, the Fund Committee shall notify the participating employees each year following the completion of the Annual Audit of the total of his or her contributions plus interest as of December 31st of the preceding year. The Fund administration during the year must also be reported on by the Management at the Board's Annual Meeting.

7.29.9. Audit

The Employee Provident Fund Account(s) and activities shall at minimum be audited annually along with the annual audit of the Authority by an independent auditing firm or the GAC, and by the Internal Audit Department in keeping with its risk selection criteria. The Audit's Reports are to be furnished to the Authority's Board through the Management.

7.29.10. Liquidation Guideline

Liquidation of employees' Provident Fund Investment shall be consistent with the procedure in section 7.30 for each of the below categories of separating employees. Payment for each category is summarized as follows:

Category	Months of Uninterrupted Participation	Employee's Contribution Plus Interest	Benefit from Authority's Contribution Plus Interest
Involuntary or Voluntary	0 months but less than 36 months	100.00%	0.00%
Involuntary or Voluntary	36 months but less than 48 months	100.00%	60.00%
Involuntary or Voluntary	48 months but less than 60 months	100.00%	80.00%
Involuntary or Voluntary	60 months or more	100.00%	100.00%
Death In-Service	Irrespective of participation time	100.00%	100.00%
Permanent Disability	Irrespective of participation time	100.00%	100.00%
Redundancy	Irrespective of participation time	100.00%	100.00%
Retirement	Irrespective of participation time	100.00%	100.00%

7.29.11. Benefit Upon Separation

Dismissed employee or employee who resigned from the Authority but has participated in the Fund's Investment shall receive his or her full contribution and all interest accrued on the investment. An employee who has participated in the fund for a minimum uninterrupted period of 36 months shall be entitled to additional benefit from the Authority's contribution as indicated in the table above.

7.29.12. Benefit Upon Death In-Service

Deceased employee family shall be entitled to the full contribution of the Authority. Upon death of a participating employee, the named beneficiary, legal surviving spouse and or legal children of employee shall receive all contributions made by him or her and those of the Authority including all accrued interest regardless of the number of months he or she has participated.

7.29.13. Benefit Upon Permanent Disability

Participant who becomes permanently disable while in the service of the Authority shall be entitled to the full contribution of the Authority in addition to all his or her contribution and accrued interest thereon.

7.29.14. Benefit Upon Redundancy

Redundant employee who has participated in the Fund's Investment shall be paid to the extent of his or her investment and the full matching contribution made by the Authority including all accrued interest on both contributions.

7.29.15. Benefit Upon Retirement

Employee who has participated in the Fund's Investment and retired as indicated in Section 12.10 shall be entitled to the full contribution of the Authority in addition to all his or her contribution including all interest earned on both investments.

7.29.16. Procedures – Employee Provident Fund Payment

Processing and payment of claim(s) from the Employee Provident Fund shall be done using the below procedure:

1. The HRM Head shall make a request [through the Administration Department Head] to the Fund's Committee on behalf of the separating employee, instructing the committee to update the separating employee's investment in the fund for liquidation.
2. The Committee shall update the separating employee provident fund investment effective as of the separation date. The report shall be forward to the HRM Head and shall at minimum reflect the
 - a. Employee tenure
 - b. Employee's contribution
 - c. Authority's contribution
 - d. Interest earned
 - e. Total balance
 - f. Reason for request
3. The updated investment balance shall be sent to the ERMCD Head for compliance adherence and verification by the HRM Head [through the Administration Department Head].
4. ERMCD shall conduct procedure compliance and ascertain the accuracy of the investment balance, if in full compliance and accurate the Internal Audit shall submit to the Head of Budget and Finance for payment. However, if there is a problem, the request is returned to HRM Office for correction and resubmission.

5. Budget and Finance shall process the verified liquidation request and forward the payment instrument along with supporting documents to the:
 - a. Fund's Committee for the signatures of the employees' and the Board's representatives, and
 - b. The Deputy Commissioner General for Administration for final quality check and approval.

6. The separating employee provident fund investment shall be disbursed to him or her, or to the legitimate beneficiary or legal spouse or legal children a check.

SECTION 8 – WORK RELATED TRAVEL

8. Travel and Per Diem Policy

The Liberia Revenue Authority's (LRA) domestic and foreign travel authorizations and transactions on the Authority's business shall be governed by the Liberia Revenue Authority's travel and per diem Policy. All travels of the Authority shall be budgeted except in the case of emergency where travel authorization shall be duly authorized by management and all associated transactions executed by the dictate of this Policy.

Travel per diem and incidental allowances shall be paid at the rates specified in Table I through IV.

8.1. Domestic Travel

Authorization to undertake budgeted domestic travel on the Authority's business shall be granted by the heads of the concerned departments/division.

The Commissioner General, Deputy Commissioners General and the Commissioners shall approve their own budgeted domestic travel.

Unbudgeted but necessitated domestic travel(s) shall be approved by the department/division head and the Deputy Commissioner General for Administrative Affairs.

8.2. Domestic Travel Per Diem Allowance

Domestic travel per diem allowance is payable to all employees who undertake travel to a county outside of permanent place of work. The per diem allowance shall be paid as per the rate specified in Table I. The request shall be made using the Authority's **Travel Request Form** and supported by the department/division's head authorization.

Employees authorized to undertake domestic travel on the Authority's business shall receive entitled per diem before departing, except in a case of emergency where processing and payment may not be feasible. Domestic travel per diem allowance request shall be submitted to the Head of Budget and Finance within ten (10) working days prior to the travel's departure date, except in a case of emergency where a shorter period shall be required.

8.2.1. Procedures – Domestic Travel Per Diem Request

1. Request for budgeted domestic travel per diem allowance shall be made by the head of the department/division to the Head of Budget and Finance. Unbudgeted request by department/division's head to the Head of Budget and Finance must firstly be submitted to the Deputy Commissioner General for Administrative Affairs for approval.
2. A copy of the request shall be sent to the Human Resource Management Office.

3. The Head of Budget and Finance shall forward the request to the Head of Enterprise Risk Management and Compliance.
4. The Head of Enterprise Risk Management and Compliance certifies the request and submit the certified request to the Head of Budget and Finance.
5. Budget and Finance Head authorizes the processing of the per diem and submit same to the Deputy Commissioner General for Administrative Affairs for final approval.
6. The employee shall receive the payment from the Budget and Finance Office and undertake the travel.

8.3. Incidental Allowance – Domestic Travel

Incidental allowance shall be paid to all heads of delegations traveling outside of permanent place of work (from one county to another), irrespective of the county traveling to. The incidental allowance shall be paid as per the rate specified in Table III, in addition to the entitled per diem allowance.

Head of delegation authorized to undertake travel on the Authority's business shall receive incidental allowance before departing for intended destination except in a case of emergency where processing and payment may not be feasible. The request shall be made along with the per diem allowance. The incidental allowance must be fully discharged and supported by genuine receipt(s) within ten (10) working days of return.

8.3.1. Procedure – Domestic Travel Incidental Allowance

The procedure for incidental allowance request and payment is the same as the per diem allowance. The request shall be made concurrently with the per diem allowance using the Authority's *Travel Request Form*.

8.4. Failure to Discharge

If the incidental allowance paid to employee is not discharged or is partially discharged within the required period (ten days), the concerned employee will be required to retribute the amount immediately or through payroll deduction by the earliest pay period. Appropriate disciplinary action shall be taken against said employee.

8.5. Domestic Travel Extended Stay

Where an employee is authorized to undertake domestic travel on the Authority's business, and the situation requires an extended stay due to unforeseen exigency whether within that county or another, the head of the concerned department/division shall make a request for additional per diem allowance on behalf of the employee. The request shall be made to the Head of Budget and Finance on the Authority's *Travel Request Form* but must firstly be submitted to the Deputy Commissioner General for Administrative Affairs for approval, and processed within five working days. The amount shall be remitted to the

employee immediately using the most efficient means or paid upon return, whichever is feasible and the most appropriate.

8.6. Travel Method - Domestic

The Liberia Revenue Authority is responsible for providing transportation to and from the travel's destination. Where the Authority cannot provide or use its own vehicle for travel, one of the following means shall be used:

1. **Non-hired Vehicle:** Employees authorized to travel on the Authority's business and using regular public transport shall be paid as per the prevailing public rate, using the shortest generally used direction. The request shall be made by the employee using the Authority's transportation request form and paid from the department/division's operation fund. This amount shall be treated as de minimum and shall not be discharged by the employee.
2. **Hired Vehicle:** Employees authorized to travel on the Authority's business and using a hired vehicle is required to facilitate the travel, the Procurement Office shall procure a vehicle in keeping with the Authority's vehicle rental Policy. If two or more persons are travelling on a hired vehicle a common quote/claim shall be submitted.

8.7. Foreign Travel

Authorization to undertake budgeted foreign travel on the Authority's business shall be granted by the heads of the concerned department/division.

Unbudgeted but necessitated foreign travel(s) shall be approved by the Commissioner General or in his/her absence, the Deputy Commissioner General for Technical Affairs. In the case of the Commissioner General, unbudgeted foreign travel requires prior notification and approval from the Authority's Board of Directors.

At no point in time should the Commissioner and Deputy Commissioner(s) General attend a conference together unless the presence of both is expressly required by the convener, and that the presence of either the Commissioner General or the Deputy Commissioner(s) General will not achieve the objective of the travel. If the Commissioner and the Deputy Commissioner(s) General must travel together, authorization from the Authority's Board is required prior to travel.

8.8. Foreign Travel Per Diem Allowance

Foreign travel per diem allowance shall be paid to all employees who undertake foreign travel. The per diem allowance shall be paid at the rate specified in Table II. The request shall be made using the Authority's **Travel Request Form** and supported by the department/division's head authorization.

Employee authorized to undertake foreign travel on the Authority's business shall receive entitled per diem before departing, except in a case of emergency where processing and

payment may not be feasible. Foreign travel per diem allowance request shall be submitted to the Head of Budget and Finance within ten (10) working days prior to the travel's departure date. A shorter period may be required in a case of emergency.

8.8.1. Procedures – Foreign Travel Per Diem Request

1. Request for budgeted foreign travel per diem allowance shall be made by the head of the department/division to the Head of Budget and Finance. Unbudgeted request by department/division's head to the Head of Budget and Finance must firstly be submitted to the Deputy Commissioner General for Administrative Affairs for approval.
2. A copy of the request shall be sent to the Human Resource Management Office.
3. The Head of Budget and Finance shall forward the request to the Head of Enterprise Risk Management and Compliance.
4. The Head of Enterprise Risk Management and Compliance certifies the request and submit the certified request to the Head of Budget and Finances.
5. Budget and Finance Head authorizes the processing of the per diem and submit same to the Deputy Commissioner General for Administrative Affairs for final approval.
6. The employee shall receive the payment from the Budget and Finance Office and undertake the travel.

8.8.2. Procedures – To Procure Ticket(s)

1. Request for ticket for budgeted foreign travel shall be made by the head of the department/division to the Head of Procurement. Unbudgeted request to the Head of Procurement must firstly be submitted to the Deputy Commissioner General for Administrative Affairs for approval.
2. A copy of the request shall be sent to the Human Resource Management Office.
3. The Head of Procurement shall forward the ticket request along with quotes from three (3) travel agencies or airlines to the Head of Enterprise Risk Management and Compliance.
4. The Head of Enterprise Risk Management and Compliance certifies the request and submits the certified request to the Head of Budget and Finance.
5. Budget and Finance Head authorizes the processing of the request and submits same to the Deputy Commissioner General for Administrative Affairs for final approval.

6. Procurement shall purchase the ticket and have it delivered to the employee authorized to travel.

8.9. Incidental Allowance – Foreign Travel

Incidental allowance shall be paid to all heads of delegation undertaking foreign travel, irrespective of the country travelling to. The incidental allowance for budgeted foreign travel shall be paid as per the amount specified Table IV, in addition to the entitled per diem allowance.

Heads of delegation authorized to undertake travel on the Authority's business shall receive incidental allowances in full before departing for the intended destination except in a case of emergency where processing and payment may not be feasible. The request shall be made along with the per diem allowance. The incidental allowance must be fully discharged and supported by genuine receipt(s) within ten (10) working days of return.

8.9.1. Procedure – Foreign Travel Incidental Allowance

The procedure for incidental allowance request and payment is the same as the per diem allowance, and the request shall be made concurrently with the per diem allowance using the Authority's *Travel Request Form*.

8.9.2. Failure to Discharge

If the incidental allowance paid to employee is not discharged or is partially discharged within the required period (ten days), the concerned employee will be required to reconstitute the amount immediately or through payroll deduction by the earliest pay period. Appropriate disciplinary action shall be taken against said employee.

8.10. Foreign Travel Extended Stay

Where an employee is authorized to undertake foreign travel on the Authority's business, and the situation requires an extended stay due to unforeseen exigency whether within that country or another, the head of the concerned department shall make a request for additional per diem on behalf of the employee. The request shall be made to the Head of Budget and Finance using on the Authority's per *Travel Request Form* but must firstly be submitted to the Deputy Commissioner General for Administrative Affairs for approval, and processed within five working days. The amount shall be remitted to the employee immediately using the most efficient means or pay upon return, whichever is feasible and the most appropriate.

8.11. Travel Method - Foreign

A. Air

In the case of travel by air, all employees shall travel by economy class except the Commissioner General and the Deputy Commissioner(s) General who shall travel by Business Class.

B. Land

In the case of land travel, all employees including the Commissioner General and the Deputy Commissioner(s) General shall use assigned vehicles where appropriate. Where assigned vehicle cannot be used, an equivalent means of transportation shall be provided from the Authority’s vehicle fleet or through hire arrangement in keeping with the Authority’s vehicle rental Policy.

C. Per Diem Breakdown

The per diem allowance for all the Authority’s employees authorized to travel, as per the rates specified in **Tables 1 and II** consist of the following costs and allocated as follows:

Item	Allocation			Total
	Accommodation	Meals	Transportation	
Percentage	70%	15%	15%	100%

8.12. Foreign Travel Sponsored By Third Party Policy

A. Full Sponsorship

Refers to all costs including ticket, accommodation and meals, associated with foreign travel on the Authority’s business, paid for by a third party. Employees authorized to undertake foreign travel with full sponsorship shall not be provided per diem allowance by the Authority. Only incidental allowance shall be paid to the concerned employee.

B. Partial Sponsorship – Ticket, Accommodation, or Meals

Refers to cost of ticket including accommodation or meals but not both, associated with foreign travel on the Authority’s business, paid for by a third party. Employees authorized to undertake foreign travel with partial sponsorship shall receive per diem as indicated in the table in Section 8.15 in addition to incidental allowance. Thirty percent (30%) or eighty five percent (85%) if accommodation or meal is paid for by the third party respectively.

C. Partial Sponsorship – Only Ticket

Refers to cost of ticket associated with foreign travel on the Authority’s business, paid for by a third party. Employees authorized to undertake foreign travel with only ticket cost underwritten by a third party shall receive per diem allowance in full including incidental.

8.13. Reimbursement – Out of Pocket

Expenses not covered under the per diem allowance but associated with domestic or foreign travel including entry or exit visa, internet, clerical, and telephone charges may be reimbursed. The Authority shall reimburse any employee authorized to travel (domestic or foreign) on Authority’s business and incurred approved out of pocket expenses associated with Authority’s business. . Out of pocket expenses not properly documented or supported shall not be reimbursed. The reimbursement request for out of pocket expenses shall be made using the Authority’s **Travel Reimbursement Form**. Approval for out of pocket expenses

shall be done by the head of the department/division and Deputy Commissioner General for Administrative Affairs.

Reimbursements shall be made within ten (10) working days of the request submission to the Head of Budget and Finance.

8.13.1. Procedures – Reimbursement

1. Complete the Authority's *Travel Reimbursement Form* and attach all relevant supporting documents (receipts, passes, used cards, etc.).
2. Obtain department/division's head approval.
3. Submit the completed approved form with all required supporting documents to the Head of Budget and Finance.
4. The Head of Budget and Finance shall forward the request to the Head of Enterprise Risk Management and Compliance for verification.
5. The Head of Enterprise Risk Management and Compliance verifies and certifies the request and submit the certified request to Head of Budget and Finance.
6. Budget and Finance Head authorizes the processing of the reimbursement and submits same to the Deputy Commissioner General for Administrative Affairs for final approval.

The Enterprise Risk Management and Compliance Office may require additional documentation it deems necessary to verify time spent abroad and on the Authority's business including expenses incurred. The Office shall conduct audit of all travel per diem allowances paid to employees during the fiscal year based on their risk plan.

8.14. Evidence of Travel Documentation

All authorized foreign travels to be undertaken shall be evidenced by immigration documentation. Employees returning from foreign travel must complete the Authority's *Travel Evidence Form* and attach a copy of his or her passport duly stamped on the traveler's departure and return dates. The completed form with attachment shall be submitted within ten (10) working days of return to the Budget and Finance Office for completion of travel documentation. This requirement is mandatory and must be adhered to by all employees authorized to travel.

8.15. Travel Per Diem and Incidental Rates Policy

The daily per diem allowance rates for domestic and foreign travels are developed taking into account the average daily cost of living for the various counties of Liberia and the countries of the world. The rates are structured, considering the various tiers of the Authority's personnel structure. The daily rate shall be indexed for inflation, and is applied where an

employee undertakes domestic as well as foreign travel on behalf of the Authority and its business.

Table I: Domestic Travel Per Diem –US\$(LD Equivalent)

Staff Category	Daily Per Diem
Commissioner General	2.00 x Base of county
Deputy Commissioner General	1.80 x Base of county
Commissioner	1.60 x Base of county
Assistant Commissioner	1.50 x Base of county
Professional level (5)	1.40 x Base of county
Professional level (4)	1.30 x Base of county
Professional level (3)	1.20 x Base of county
Professional level (1-2)	1.10 x Base of county
Non Professional	Base of county

N.B. - The base rate for all counties shall be US\$50.00 subject to adjustments.

Table II: Foreign Travel Per Diem – US\$

Staff Category	Daily Per Diem
Commissioner General	1.50 x Base of country/city
Deputy Commissioner General	1.40 x Base of country/city
Commissioner	1.35 x Base of country/city
Assistant Commissioner	1.30 x Base of country/city
Professional level (5)	1.25 x Base of country/city
Professional level (4)	1.20 x Base of country/city
Professional level (3)	1.15 x Base of country/city
Professional level (1-2)	1.10 x Base of country/city
Non Professional	Base Rate of country/city

8.16. Incidental Allowance Rates

The incidental rates are developed considering unplanned expenses associated with domestic as well as foreign travel, and payable only to head of delegation. The incidental rate is fixed, irrespective of the staff undertaking the travel.

Table III: Domestic Incidental Allowance – US\$(LD Equivalent)

Staff Category	Incidental
Commissioner General	\$US 20 per day
Deputy Commissioner General	\$US 20 per day
Commissioner	\$US 20 per day
Assistant Commissioner	\$US 20 per day
Professional level (1-5)	\$US 20 per day
Non Professional	\$US 20 per day

Table IV: Foreign Incidental Allowance – US\$

Staff Category	Incidental
Commissioner General	\$50 per day
Deputy Commissioner General	\$50 per day
Commissioner	\$50 per day
Assistant Commissioner	\$50 per day
Professional level (1-5)	\$50 per day
Non Professional	\$50 per day

SECTION 9 - STAFF DEVELOPMENT & TRAINING

9. Staff Training and Capacity Building Policy

LRA is committed to staff training and capacity building. The training policy aligned capacity development strategy to a range of learning programs that facilitate skills and competencies development of employees; and is geared towards enhancing performance and attaining excellence in achieving LRA's mandates. The LRA wishes to enhance the professional abilities and skills of its staff in order to improve the quality of services they render to the public. In this regard, a supervisor may authorize the attendance of an employee on an approved training program during official working hours.

9.1. Objectives

The Main Objectives of the Policy of the LRA includes the following:

1. To improve the quality of human resources of the LRA;
2. To develop and improve key managerial skills of those employees who have been assigned increased managerial responsibility;
3. To provide continuing education to enable the LRA cope with new methods and technological changes that take place from time to time;
4. To enhance growth and productivity within the Authority;
5. To improve employees capacity for effective decision-making, constructive analysis of given situation, Policy formulation, effective communication, supervision, leadership and efficient management of human and material resources of the LRA;
6. To improve proficiency on the job;
7. To increase employee motivation in the performance of their job and also make them more conversant with the structural and functional changes in the LRA; and
8. To ensure qualitative management succession.

9.2. LRA's Scholarship and Training Committee

The above objectives shall be achieved by the LRA's Scholarship and Training Committee through the following means:

1. Identifying the training needs of the LRA;
2. Ascertain the number of participants required to attend courses organized by various institutions;
3. Exposing the employees to lectures, case studies, group discussions, exercises, film shows, workshops, symposia, seminars, attachments, etc. organized by various overseas and local institutions of higher learning and specialized institutions and consultant groups; and
4. Evaluating the training acquired by employees.

While the LRA recognizes the importance of formal training program, it regards on-the-job-training to be the primary and most effective method for developing its employees.

The LRA's has as its main focus, the need to balance and consistently link academic programs with the specialized needs and functions of the Authority. Therefore emphasis is placed on the following academic disciplines: (1) Tax Administration; (2) Tax Policy; (3) Tax Audit; (4) Customer Service; (5) Auditing; (6) Customs; (7) Criminal Investigation; (8) Accounting; (9) Management; (10) Economics; (11) Human Resource Management; (12) Risk Management and (13) Information Technology.

9.3. In-Service Training Policy

The LRA recognizes that by far the most important type of training for all employees is On-The-Job Training. Supervisors at all levels are expected as a matter of their responsibility to assess each employee's skills and capabilities, potential and development needs. Departmental Heads, senior managers or immediate supervisors attending foreign short-term training (workshops or symposium) will be expected to conduct an in-house workshop on the subject matter discussed at the workshop or symposium two months after his or her return to office;

Therefore, the supervisors should:

1. Clearly communicate the overall work program of their unit and establish performance expectations with each employee;
2. Assist each employee in setting and working towards realistic goals;
3. Select to the extent possible, work assignments that maximize the possibilities for learning by doing;
4. Structure assignments to determine the closeness of supervision required in the light of every employee's need to strengthen his or her powers of judgment by exercising them as much as possible;
5. Create an open environment of confidence in which the performance of each employee, in relation to agreed expectations, can be openly and candidly discussed; and
6. Actively coach employees; not only assisting with difficult problems through example(s) and discussion(s), but also by explaining why decisions are made, and ensuring that employees understand their work could be modified when this occurs.

9.4. Local Training Policy

The LRA will normally sponsor eligible and suitably qualified employees to attend short term training courses, seminars, workshops and professional certification program:

1. The LRA will cover all cost of the local training, seminar & workshop in line with its training plan.

2. Employees benefitting from training will have to share the newly acquired knowledge with their fellow employees.
3. The HRM Office is required to take attendance at all workshops.
4. The employee shall be responsible for his/her own transportation to the training; that is, if the employee leaves directly from his/her home to the training venue. However, if the employee reports to work before attending the training, he/she will be provided with transportation to the training venue.
5. Employees are required to be in full and regular attendance and must be punctual at all approved trainings, workshops and meetings each day of the training schedule.
6. Failure to attend these training sessions will attract the prescribed disciplinary actions.

9.4.1. Procedures – Local Training

1. The HRM Head in consultation with the Department Head will develop and/or approve training programs which will help employees perform their work more efficiently or enable them to qualify for positions of greater responsibility.
2. The HRM Head will formally notify the employee of the training program with copies to the Department Head and the HRM Head.
3. Supervisors are required to inform HRM Head of those employees who do not attend the approved training programs.
4. The attendance log shall be analyzed by the HRM Office and where necessarily appropriate, progressive disciplinary action will be taken.
5. The HRM Office shall also include in its Monthly Attendance Report a section training program held during the month.
6. Employees are required to be in full and regular attendance and must be punctual at all approved trainings, workshops and meetings each day of the training schedule.
7. Failure to attend these training will attract the prescribed disciplinary actions.
8. The HRM Head shall post all trainings to the bulletin board along with names of staff selected to attend.
9. A representative of HRM Office should attend all certification programs.

10. The HRM Office should analyze all performance assessment where applicable and place it in the staff's file.
11. The HRM Office should include in its Monthly Attendance Report a section on attendance at the various training programs held during the month.

9.5. Foreign Training Policy

Under this program, the LRA shall sponsor or solicit fellowship(s) for the sponsorship of its eligible and suitably qualified employees to attend short-term training including workshops, seminars and professional certification program.

An Employee who is awarded sponsorship must attend recognized accredited institutions/program approved by the Scholarship Committee which must be consistent with the training plan.

The actual amount of the scholarship award will vary according to the selected institution. The cost of living at the place of study is based on official costing from the institution.

The LRA shall provide air ticket from Liberia to the country of the institution, and a return ticket upon completion of the Course of Study; and

The employee shall be responsible to ensure that the institution sends to the Authority in advance an estimated cost of his/her tuition fees, room and board and other related fees for each forthcoming term or semester.

9.5.1. Procedures – Foreign Training

1. An employee, who is desirous of attending a foreign training program, must first write a letter to the Scholarship Committee requesting for the scholarship.
2. He/she must also produce a Letter of Acceptance from a recognized institution of higher learning at his/her own expense.
3. If an employee is granted an LRA scholarship, he/she shall be reimbursed for the following expenses:
 - a. Application fees for the institution to be attended;
 - b. I-20 Form Deposit;
 - c. Fees for Professional Exams such as TOFEL, GMAT, GRE, etc.
 - d. The Authority shall pay for the last sitting only.
4. The employee shall be responsible to ensure that the institution sends to the Authority in advance an estimated cost of his/her tuition fees, room and board and other related fees for each forthcoming term or semester.

5. The following payments where required by the institution shall be paid directly to the institution on account of the employee and shall be paid in accordance with the payment requirement of the institution:
 - a. Registration and related fees;
 - b. Tuition;
 - c. Room and Board;
 - d. Books Allowance;
 - e. Medical Insurance
 - f. Warm Clothing Allowance (where applicable)
 - g. Other required payments

9.6. Methods of Application for Scholarship Policy

The following requirement must be met before submitting any application to the Scholarship Committee:

1. The request for training must be in line with the Training Plan for that period.
2. The school or institution must be one of the approved institutions-programs.
3. The staff must have satisfactory performance appraisal during the last two (2) years before application.

All scholarship applications shall be addressed to the LRA's Scholarship Committee through the HRM Office with recommendation from the applicant's immediate supervisor and endorsed by his/her Department Head.

9.6.1. Required Collateral for Sponsorship

1. A bond shall be required for all foreign scholarships.
2. Scholarship Requirements: A scholarship recipient is required to file a Surety Bond whose value shall be 140% of the full cost of the scholarship.
3. The Bond shall be co-signed and guaranteed by a genuine owner of real property whose value shall be one Hundred and Forty (140%) percent of the full cost of the scholarship.
4. The Bond must be pledged for foreign scholarships.

9.6.2. Responsibility of Scholarship Recipient

1. The recipient's obligation to the LRA shall be stipulated in the Bond.
2. The period of time to be served upon the completion of the Course shall be comparable to two times the duration of the Course or which ever.

9.6.3. Eligibility for Scholarship

An employee is eligible for scholarship after three years of meritorious service at the LRA, and must be in good standing.

9.7. Academic Performance Policy

1. All recipients of the LRA's Scholarships/fellowships are expected to maintain Good Academic Standing. A Grade Point Average (GPA) of "B" or above must be maintained at all times;
2. The LRA reserves the right to withdraw its Scholarship for poor performance and or unacceptable behavior by the recipient;
3. The LRA will not pay for any course that is repeated; and
4. If the recipient is terminated for poor academic performance or unacceptable behavior, the employee/beneficiary shall be obligated to reimburse the LRA for the full amount expended up to the time of his/her termination from the Course.

9.8. Stipend

During the period of his/her study abroad for Long-term training, fifty percent (50%) of the monthly salary net of applicable taxes and loan installment payment and required deduction of the monthly salary of a Scholarship beneficiary shall be paid as stipend. He/she shall receive a monthly stipend in cases where the scholarship is a fellowship/grant from an external source the level.

The employee shall receive only a monthly stipend. The monthly stipend to be received by the employee shall be less than any stipend received from the external source. If stipend is received from external source, the employee shall not receive any stipend from the LRA.

The LRA will cover all fees under this Policy which is not covered by the grant.

9.9. The Consolidated Training Policy of the LRA

1. To develop, plan and implement systematic yearly training program to train the various cadres of employees;
2. Ensure uniform and fair distribution of training opportunities among members of employees by adopting the following guidelines in the selection of individuals for training;
3. No individual employee may undergo training courses under the auspices of the LRA for more than two (2) times a year in cases of short courses. For long-term courses lasting up to nine (9) months and above, individual employees may attend once a year. A second training course for similar program may be approved within two (2) years after the last; and

4. Ensure that the selection of an individual applicant for training is based on one or a combination of the following criteria:
 - a. The manpower development needs of the LRA;
 - b. The individual development needs identified through performance appraisal;
 - c. The pre-requisite qualification for the course vis-à-vis the individual qualification;
 - d. Seniority where applicable
 - e. Recommendation from the office, department, section, or unit.

9.10. Professional Certification of the LRA

Professional certification of the LRA shall be based on the following criteria:

1. The LRA's yearly approved training quota for higher degree courses.
2. Admission of the employee into the institution that is providing the courses.
3. Recommendation of the employee by the head of the office, department, section, or unit.
4. The employee must have spent a minimum of three (3) years in the service of the LRA.
5. The employee must be prepared to sign a bond to serve the LRA for at least three years on completion of the program. Prior to the disbursement of scholarship or training funds, employees awarded scholarship or nominated for training shall execute an indemnity bond together with a surety. The bond shall be co-signed and guaranteed by someone with real property. The value of the real property shall be one hundred and fifty percent (150%) of the full cost of the scholarship or training and must be pledged for foreign scholarship. The beneficiary's obligation to the LRA shall be spelled out in the bond.
6. For an employee who has benefitted from the LRA's post-graduate degree training program, a minimum of five (5) years must elapse after the post-graduate program before applying for further academic scholarship.
7. The employee must have satisfactory performance appraisal during the last two (2) years before application to the committee.
8. The exigency of the LRA's services.

9.11. Academic Performance Guidelines

1. Beneficiaries of the LRA's sponsorship program are expected to maintain a good academic performance. A grade "B" or above must be maintained at all times in all core courses.
2. LRA reserves the right to withdraw the scholarship for poor performance, disciplinary probation and the unacceptable behavior of the beneficiary.
3. A scholarship shall be automatically terminated by dismissal.
4. In the event that the scholarship or financial assistance is terminated for poor academic performance, disciplinary probation and unacceptable behavior, the employee shall be obligated to reimburse the LRA for the full amount expended up to the time of the termination.
5. The LRA will not pay for any course repeated. The student shall be responsible for paying for all courses repeated.

9.12. Remittance of Funds

Every employee sponsored for any course under the LRA's Training Program is required to comply with the following rules:

1. A LRA's long-term scholarship recipient must complete the course of Study within the stipulated time on the I-20 Form and approved by the Authority's Scholarship Committee. After completion of study, the employee shall be granted five (5) working days leave with stipend and shall thereafter return to the Authority for assignment. This leave shall not be deducted from the employee annual leave.
2. All loan installment and other financial obligations due the LRA by a scholarship beneficiary shall be deducted from the monthly stipend.
3. Since the employee is away on a study program, non-cash benefits such as gasoline, scratch cards will not be paid during the scholarship period.
4. To accept an economy class ticket to and from the school or institution overseas; unless he or she is otherwise qualified for better facilities as required under the employee travel rules.
5. To proceed to the school or institution as directed by the LRA and to begin the course of studies for which the award was made and to continue with such studies for as long as the training program prescribes unless he or she is prevented from doing so by

sickness proven by a certificate from a recognized medical practitioner or circumstances beyond his or her control recognized as such.

6. To reside in an approved college, hostel or lodgings.
7. To devote his/her time to the program for which the sponsorship is offered unless permission to undertake other work or studies or to modify his/her course in content or duration is granted in writing by the DCG/Administration of the LRA.
8. Not to engage in any occupation or activity which is considered detrimental to the employee's progress in the course of studies prescribed for him/her and detrimental to his/her health.
9. To attend the courses as prescribed by the school.
10. At all times to conduct himself/herself as an honest and faithful student and to the best of his/her power and ability to observe, obey and perform such instructions and direction as shall be given from time to time.
11. To submit himself/herself for medical examination as directed by the LRA; it is being understood that the sponsorship may be suspended or terminated if the report from such medical examination indicates that the employee is unfit to complete his/her studies owing to ill-health. The sponsorship may be suspended or terminated if the employee absent himself/herself from studies for more than one quarter of the estimated duration of the course.
12. To sit and pass any prescribed examination or approved group of examination within the time fixed by the authorities of the institution which the employee is attending or by the LRA unless the employee is prevented from so doing by sickness authenticated by a certificate from a recognized medical practitioner or by circumstances beyond the employee's control recognized as such by the LRA.
13. Upon the completion of graduate studies abroad, employee returning home shall be given a minimum of two weeks off work to resettle before beginning work.

SECTION 10 – WHISTLE BLOWING PROTECTION

10. Whistle Blowing Policy

The LRA encourages whistle blowing as it enables employees to raise their concerns about the workings of LRA and its employees.

Employees are often the first to realize that there is something seriously wrong within the Authority. However, they may not express their concerns as they feel that speaking up would be disloyal to their colleagues, Management or to the LRA.

The LRA is committed to the highest possible standards of openness, transparency, zero tolerance to corruption, probity, adherence to policies and procedures as applicable by all employees including Management and accountability. In line with this Policy we expect employees, and others that we deal with, who have serious concerns about any aspect of the LRA's work to come forward and voice those concerns.

10.1.1. The Aims of the Policy

1. To encourage you to feel confident in raising concerns and to question and act upon concerns about wrong-doing in the organization.
2. To provide avenues for you to raise concerns in confidence and receive feedback on any action taken.
3. To ensure that you receive a response to your concerns and that you are aware of how to pursue them if you are not satisfied.
4. To reassure you that you will be protected from possible reprisals or victimization if you have a reasonable belief that you have made a disclosure in good faith.

10.1.2. Who does the Policy Apply to?

The Policy applies to all employees, (including Management, Consultants, Contractors, Cadets, Interns and casual laborers, suppliers, service companies, authorized volunteers. This Policy has been discussed with the relevant Stakeholders and has their support.

10.1.3. What Types of Concerns are Covered?

All concerns are covered. Some of these include but not limited to the following:

1. The unauthorized use of public funds.
2. Possible fraud and corruption including submission of fraudulent document to the Authority.
3. Sexual, physical or other abuse of clients and other employees.
4. Nepotism
5. Failure to comply with the HR Policy, SOPs, Code of Conduct, Revenue Law, etc
6. Conduct which is an offence or a breach of the Liberia Labor law.
7. Failure to comply with a legal obligation.

8. Disclosures related to miscarriages of justice.
9. Health and safety risks, including risks to the public as well as other employees.
10. Damage to the environment.
11. Other unethical conduct.

NB: Other procedures are available to employees e.g. the Grievance procedure which relates to complaints about your own employment. This Policy also does not replace other corporate complaints procedures which are for public use.

10.2. Protection of Whistleblower

1. If you decide to blow the whistle on the LRA you are protected and your employer cannot victimize you (e.g. by not offering you a promotion or other opportunities your employer would have otherwise offered).
2. Whistleblowers are protected for public interest, to encourage people to speak out if they find malpractice in an organization or workplace.
3. Malpractice could be improper, illegal or negligent behavior by anyone in the workplace.
4. For your disclosure to be protected by the law it must be true and conform to the requirements of the Liberian laws. You must make a disclosure in good faith through a process approved by your employer.
5. However, if you make an illegal or false disclosure which may, among other things, maliciously injure any party, you may be subject to legal and or disciplinary action up to and including termination.
6. If you feel unable to make a disclosure to your employer then there are other 'prescribed institutions you can make a disclosure to like the LACC, Justice Ministry & Civil Society.
7. You could make a disclosure to the person responsible for the area of concern to the departmental head. For example, you might raise concerns about health and safety with a health and safety representative.

10.3. Safeguards and Victimization

You should have nothing to fear because you are doing your duty to your employer, those for whom you provide service and your country.

The LRA recognizes that the decision to report a concern can be a difficult one to make. If what you are saying is true, you should have nothing to fear because you will be doing your duty to your employer and those for whom you provide a service.

The LRA will not tolerate any harassment or victimization (including informal pressures) and will take appropriate action to protect you when you raise a concern in good faith.

10.4. Dismissal or Victimization for Whistle Blowing

If you are dismissed or victimized for whistle blowing, the protection you are offered is different depending on whether you are an employee or worker.

Employees

If you are an employee protected from whistle blowing and you are dismissed for complaining about malpractice at work, you can make a claim for unfair dismissal, even if you don't have one year's service.

If you have been victimized or suffered detrimental treatment (e.g. you have been demoted or denied promotion), because of blowing the whistle you take your case to the LRA's Board of Directors. Your claim would be for 'detrimental treatment'.

Non-Employees

If you are not an employee and your contract has been terminated or you have been victimized you should be able to take your case to the Deputy Commissioner General for Administrative Affairs, Commissioner General and the LRA's Board of Directors and claim that you have suffered 'detrimental treatment'.

10.5. Confidentiality

All concerns will be treated in confidence and every effort will be made not to reveal your identity if you so wish. At the appropriate time, however, you may need to come forward as a witness.

This Policy encourages you however to put your name to your concern whenever possible.

10.5.1. Procedures – Confidentiality

To make a confidential call please ring the dedicated Whistle blowing number:

The Whistle can be blown directly to the Commissioner General or Deputy Commissioner General for Administrative Affairs.

10.6. Arrest, Subpoenas, Services and Processes Policy

The Authority as a law-abiding entity encourages its employees to be law-abiding citizens to honor arrest, subpoenas, services and processes by law enforcement and to seek legal counsel when necessary.

10.6.1. Procedures – Arrest, Subpoenas, Service and Processes

Authorized representatives of law enforcement or civil authorities desirous of serving legal papers shall be referred to the following relevant parties:

Warrant of Arrest for Criminal Acts committed on the LRA's property shall be shall be channeled through the Legal Head.

The Legal Head shall liaise with the HRM and PED Heads in ensuring that the employee complies with the Warrant of Arrest.

Warrant of Arrest, Subpoena, Citations, Services and Processes for the LRA matters shall be channeled outside of LRA matters shall be channeled through the Legal Heads served through the Commissioner General office or directly to the concerned officer.

Criminal acts not committed on LRA property which result in law enforcement agencies seeking custody of a LRA employee through a warrant of arrest shall be brought to the immediate attention of HR Manager; and

Subpoenas, services of process and other related matters involving a criminal case may be served on LRA property. An attempt shall be made to keep the matter private and inconspicuous matter through HRM Office.

SECTION 11 – LRA PERFORMANCE MANAGEMENT

11. Performance Management Policy

The LRA values the contributions of all employees and managers and strives to provide an environment where those contributions can be acknowledged. To this end, regular and open communication between employees and management is necessary to provide the relevant information and tools to ensure that each employee has the opportunity for success on the job. Every employee is encouraged to develop his or her capability to perform his/her regular job assignments as his/her potential to perform assignments may warrant his promotion.

This Policy outlines LRA's provisions for aiding employees to achieve developmental goals and for evaluating their performance. A portion of the performance evaluation shall be specific to the function.

11.1. Performance Expectations

The LRA expects a high level of performance, professionalism, transparency and accountability from all staff. Communication between a manager and employee regarding performance-related issues shall occur on a regular basis and a formal performance review, including a plan for employee improvement, shall be conducted annually.

11.1.1. Procedures – Performance Expectations

1. Three months to the start of a new fiscal year, the Department Heads shall prepare their annual operational plan, which sets up their goals for the year and the logistics needed to execute the goals.
2. The Operational plan shall be agreed with the executive management.
3. The HRM office in coordination with the Deputy Commissioner General shall ensure preparation of performance contract for each staff.
4. To ensure the preparation of the plan for each staff, Supervisors shall hold discussion on the plan with their staff, that the plan is duly signed as required and copies are logged with the HRM Office, Department Head, Immediate Supervisor and the staff.
5. The plan shall detail with the critical job elements of the position, specific program expectations of the employee to contribute to the goals and objectives of the particular unit. Be very specific with respect to both the quantitative measurable output including the qualitative component and the timeliness of the work to be done. The tasks and duties contained in the position description of the position is also a resource for determining the critical job elements. The Plan also typically contains general categories of performance, such as collection targets, service delivery standard, number of audits, etc., quality of communications, effective writing of reports, etc.

6. Following the reviewer's approval (the manager of the employee's immediate manager), the performance plans are presented to employees for their signatures.
7. The manager will discuss performance plans with employees in a timely manner. Generally, discussions should be held within 30 days of the beginning of the performance cycle. With an employee who is beginning a new or different position, discussion should be held within 30 days of the employee's start date.
8. The HRM Office shall in coordination with the Department Heads ensure that the performance plan for an employee who is a new staff or beginning a new position or different position, is prepared, signed and distributed within 30 (thirty) days of the employee's start date in the new or different position or as a new staff.

11.2. Performance Plan

A performance plan is prepared at the beginning of the performance cycle by the employee's immediate manager (either the beginning of the rating year or for a new, promoted or reassigned employee at the start of the new position). The Plan should be very specific, with details as to quality, quantity and timeliness of work to be done.

11.3. In Cycle Performance Evaluation & Monitoring

A performance plan is prepared at the beginning of the performance cycle by the employee's immediate manager (either the beginning of the rating year or for a new, promoted or reassigned employee at the start of the new position). The Plan should be very specific, with details as to quality, quantity and timeliness of work to be done.

11.3.1. Procedures – In Cycle Performance Evaluation & Monitoring

Supervisors will conduct a formal work review with each employee, share feedback with the employee on good performance and areas where the employee can improve. This quarterly review will be documented with a brief report of the session placed in the employee's file.

11.4. Coaching and Counseling

Employees are encouraged to ask questions and request guidance from their Supervisors whenever needed, and, through coaching, Supervisors are encouraged to provide regular feedback to employees on their performance and on their continued improvement. When performance falls below expectations, Supervisors may use a more formal counseling approach to address the performance issue.

11.4.1. Procedure – Coaching and Counseling

Counseling must be documented in writing and kept in the manager's file with copy to the HRM for future reference.

11.5. Corrective Action

The LRA will take necessary corrective action when coaching, counseling, and improvement plans fail to assist an employee in achieving the expected level of performance, or when behavior or conduct is severe enough to require immediate corrective action. For Performance Management, the LRA follows a Policy of progressive discipline for employees consisting of a graduated process ranging from verbal warnings to dismissal.

11.6. Performance Evaluation for LRA Staff

The purpose of the LRA Performance Evaluation Policy is twofold. First to realize the rights, liabilities and responsibilities from employment relations in the LRA, this shall be in accordance with the Law and the Performance Evaluation Policy. Secondly, performance shall be based on the concept of pay for performance as a part of the overall Performance Management System.

The LRA Performance Evaluation clearly articulate the requirements for determining evaluation, performance incentives remuneration and, acknowledgement. Also the determinations of failure of responsibility to perform job duties in an acceptable manner. Employees must be in a position for 90 to 180 days in order to receive a performance evaluation.

11.7. Performance Targets and Standard of Measurement

Mainstream revenue administration activities are predicted on taxpayer registration management, collection and debt management, tax and customs assessment and audits, and taxpayers services all involving quantity, values and time frame. Some of the example of performance targets and standard of measurement which shall be applied are highlighted below:

1. Tax registration and Tax Management

- a. Number of liable taxpayers registered
- b. Number and time taken to register taxpayer and issuance of TIN within specified day's receipt of registration applications.
- c. Ratio of active to total taxpayers in master file
- d. Ratio of wrong identity to total taxpayer in master file

2. Collections and Debt Management

- a. Revenue targets, by month and by tax per unit, division, group or individuals as the case may be.
- b. Percentage of taxpayers who pay on time.
- c. Percentage of tax revenue collected on time.
- d. Percentage of total debt in dispute to total debt.
- e. All tax payments to be deposited to the relevant government account within say 24 hours of receipt.
- f. Large GST/VAT and withholding tax taxpayers to be contacted within say 3 days of the monthly payment

- g. All other GST and withholding tax taxpayers should be contacted within say 10 working days of the monthly payment date to remit outstanding payments.
- h. Income tax taxpayers should be contacted to remit outstanding payments advice slip on annual returns filed:
 - i. Say within 5 days, 95 percent of large taxpayers;
 - ii. Say within 15 days, for medium taxpayers
 - iii. Say within 30 days, for small taxpayers
- i. Tax revenue from all sources that is due but not collected should not exceed say 3 percent of total collections.
- j. Number of cases completed per person year.
- k. Average age of debt
- l. Cost of debt collection / total debt collected.
- m. Average time of collection activity.
- n. Adherence to collection procedures.

3. Returns Management

- a. Percent of GST returns to be processed within say five days of receipt.
- b. Percent of withholding tax (PAYE/Salary Withholding) returns to be processed within say five days of receipt.
- c. Percent of electronically filed income tax returns to be processed within say one week.
- d. Percent of none electronically filed income tax returns to be processed within say four weeks.
- e. Percent of amendments initiated by the tax administration to be processed within say three weeks.
- f. Percent of amendments initiated by taxpayers to be processed within six weeks.
- g. Percent of requests for payment of interest on overpayments of tax to be processed within say 30 days, 100 percent within 60 days.
- h. Large GST and withholding tax stop filers to be contacted within say 3 days of monthly return filing date.
- i. All other GST and withholding tax stop filers to be contacted within say 10 days of the monthly return filing date.
- j. Income tax stop filers to be contacted as follow:
 - i. 95% of large taxpayers within four weeks of the filing date;
 - ii. 90% of medium taxpayers within six weeks of the filing date;
 - iii. 80% of small taxpayers within eight weeks of the filing date.
- k. GST and withholding tax returns outstanding after each month should not exceed say 2% of registered taxpayers.
- l. Annual income tax returns outstanding at the end of the fiscal year should not exceed:
 - i. Say 1% for large;
 - ii. Say 3% for medium;
 - iii. Say 5% for small.

4. Auditing

- a. Number of audits completed per person a year.
- b. Number of audits completed:
 - i. By type of tax;
 - ii. By type of audit;
 - iii. By type of taxpayer.
- c. Proportion of taxpayers audited by tax and audit type
- d. Audit-time length by taxpayers' type and audit type
- e. Audit-time length by taxpayer type and audit type
- f. Percentage of audits resulting in revised assessment
- g. Percentage of audits where taxpayer accepted assessment
- h. Percentage of taxes assessed where taxpayer did not seek review
- i. Percentage of tax assessed where taxpayer's appeal were not successful
- j. Percentage of audits completed within prescribed time limits, by type of audit.
- k. Adherence to Audit Procedures.

5. Taxpayer Service

- a. Number of tax inquiries handled per person years:
 - i. By telephone
 - ii. By office interview
 - iii. By letter
- b. Percent of telephone inquiries to be answered within say 2 minutes
- c. Percent of face-to-face inquiries to be answered within 20 minutes
- d. Percent of ruling requests to be answered within say two weeks
- e. Number of complaints
- f. Number of publications
- g. Number of advisory visits
- h. Number of seminars, workshops, liaison forums
- i. Feedback from taxpayers in taxpayer surveys
- j. Meeting taxpayer charter standards

SECTION 12 – STAFF MOVEMENT

12. Transfers Policy

LRA Management shall review all requests for transfer by employee, and positively considers, where justified and with minimum impact on work-load of the relevant department. LRA Management reserves the right to initiate Transfer to improve the effectiveness and efficiency of the total organization. Transfer can be made within the same department, unit or from one department to another.

No individual employee member shall be deployed to any specialized functional area of the LRA unless he/she had received previous training in the area either through professional qualification consistent with the minimum qualification for that position or under the auspices of the LRA's Training Program.

There are two types of Transfer:

1. Voluntary transfer is request initiated by the employee to change from one work assignment to another.
2. Involuntary transfer is a request initiated by management in an effort to improve the effectiveness of the LRA by assignment or reassignment of staff from one work assignment to another.
3. Probationary Employees shall not be considered for transfer except in extenuating circumstances.

12.1. Procedures – Voluntary Transfer

1. Request for voluntary transfer shall be submitted by employee through their Immediate Supervisor and Department Head to the HRM Office.
2. When submitting the Transfer request the employee should provide justification for transfer e.g. advantages to his career development and the goals of LRA.
3. All requests shall be reviewed by HRM Office, the appropriate Department Head and the Deputy Commissioner General for Administrative Affairs.
4. Upon receipt of the request, the HRM Head shall within one (1) month convene a meeting of the Immediate Supervisor, the Department Head, the Deputy Commissioner General for Administrative Affairs and the Commissioner General to decide on the request.
5. The HRM Head shall prepare an impact analysis of the transfer.

Whether accepted or rejected, the employee shall be informed formally at maximum of two (2) months after the day on which the request is received.

12.2. Procedures – Involuntary Transfer

1. Involuntary Transfer: The Department Head or Immediate Supervisor shall submit the request in writing to the Deputy Commissioner/Administrative Affairs along with the necessary justification. The employee shall be informed at least five (5) working days prior to the effective date of the transfer.
2. If the transfer is for emergency nature, an employee shall verbally be informed of the reason for the transfer by the Immediate Supervisor and the Deputy Commissioner General for Administrative Affairs and formally be informed by the HRM Head within 24 hours of the transfer.

12.3. Resignation Policy

A. Voluntary Resignation

A resignation made at the request of the employee. In order to resign in good standing, the Authority requests the employee to give 14 days' notice prior to the last day of work. Department, Section or Unit heads and Assistant Managers should give at least 4 weeks' notice of their intention to leave.

B. Involuntary Resignation

A resignation of an employee requested by the LRA due to the employee's inability to meet the terms or conditions specified at the time of hire, the employee's inability to adhere to LRA established rules and regulations including the HRM Policy, Professional Ethics and Code of Conduct, Revenue Code of Liberia, LRA act, etc.

LRA shall assure the accomplishment of the personnel action in a fair, transparent, uniform and equitable manner with due regard to the needs of the organization, the individual employee and sound personnel practices.

12.3.1. Procedures – Voluntary Separation

1. An employee wishing to leave LRA in good standing shall file his/her letter of resignation with the HRM Office with copy to his or her Immediate Supervisor at least one month's before the intended separation date.
2. The resignation notification shall be dated and signed and shall indicate the effective date of resignation as well as the real reason for leaving. This will help the LRA Management in improving its monitoring and evaluation.
3. Failure of the employee to comply with this rule of notification will be made a matter of record in their personnel file and may be the cause for denying future employment and said notification failure shall be made on future references.
4. Whenever possible, all resigning employees will receive a written evaluation prior to the effective date of the employment termination.

5. When an employee has been on an approved leave, and during or at the end of the leave period submits a resignation without returning to duty, the resignation shall become effective immediately.
6. Upon resigning, any monies due the employee (i.e., vacation pay, salary, etc.), shall be issued on the next scheduled pay day occurring on or after the termination date. If, however, the resigning employee has any outstanding or unsettled financial obligation to LRA, the outstanding and unsettled financial obligation shall be deducted from all monies due him/her.
7. An Employee who resigned from LRA must complete an Asset Turnover Checklist form and must also turn in all properties belonging to the LRA through the HRM Office. These properties include: ID cards, receipts if any in his/her possession, keys, internet modems, documents, laptops, uniforms, badges, vehicles, etc.
8. The HRM Office shall notify the Logistics Management Office of the service termination of the employee.
9. The Logistics Management Office will complete the relevant portion of the Asset Turnover Checklist form and submit it to the HRM office.
10. The resigning employee must turn over all LRA's assets to the relevant offices (HRM & Logistic) before the release of final benefits by the Authority.
11. The HRM Office is responsible to ensure that all assets are turn over before the release of final benefits to the employee.
12. The HRM Office shall place the completed Assets Turnover Checklist form in the employee's file.
13. The HRM Office in conjunction with the Budget and Finance Office shall prepare the Final Employee Action Notice form stating the final salary payment.

12.3.2. Procedures – Involuntary Separation

1. The Authority shall request an employee to resign where he/she has consistently failed to adhere to the HRM Policy, Professional Ethics and Code of conduct, revenue code of Liberia, LRA act and other national regulations.
2. The HRM Head will accumulate all the necessary documents and summarize all the misconducts and recommend for the action of involuntary resignation for the employee and submit it to the Professional Ethics Division (PED) Office for reviewed.
3. The PED shall review the document for compliance and return it to HRM Office.

4. The HRM Head shall forward the Deputy Commissioner General for Administrative Affairs for approval.
5. Upon the approval of the involuntary resignation, the HRM Head shall convene a meeting with the concerned employee, his/her Immediate Supervisor, the Department Head or the Deputy Commissioner General for Administrative Affairs where necessary.
6. The employee shall be requested to submit his/her resignation formally as an alternative to dismissal within 3 working days of the meeting.
7. An Employee who involuntarily separates from LRA must complete an Asset Turnover Checklist form and must also turn in all properties belonging to the LRA through the HRM Office. These properties include: ID cards, receipts if any in his/her possession, keys, internet modems, documents, laptops, uniforms, badges, vehicles, etc.
8. The HRM Office shall notify the Logistic Management Office of the service termination of the employee.
9. The Logistic Management Office will complete the relevant portion of the Asset Turnover Checklist form and submit it to the HRM office.
10. The involuntary separating employee must turn over all LRA's assets to the relevant offices (HRM & Logistic) before the release of final benefits by the Authority.
11. The HRM Office is responsible to ensure that all assets are turned over before the release of final benefits to the employee.
12. The HRM Office shall place the completed Assets Turnover Checklist form in the employee's file.
13. The HRM Office in conjunction with the Budget and Finance Office shall prepare the Final Employee Action Notice form stating the final salary payment.

12.4. Rightsizing Policy

The LRA may rightsize an employee whose ability to perform required duties falls below the established standard. No employee shall be rightsized to a position for which he/she does not possess the prescribed qualifications. The HRM Office shall give written notice of at least 20 working days to the employee prior to the effective date of the rightsizing.

12.4.1. Procedures – Rightsizing

1. Following a performance review remarkably below the standard and where a recommendation is made for rightsizing, the HRM office will convene a meeting with the employee and the Department Head to inform the employee of the pending action.
2. After the initial meeting with the employee and the Department Head, the employee's response should be documented by the HRM Head and sent to the Deputy Commissioner General for Administrative Affairs for review and comments within ten (10) working days and reverted to the HRM Office.
3. The HRM Head will convene another meeting with the employee and the Department Head concerning the disposition including the employee's new assignment and associated benefits.
4. The HRM Office will formally inform the employee of the action within one month of the recommendation of the rightsizing.

12.5. Redundancy/Abolished Positions Policy

The LRA periodically may delete existing positions that are no longer necessary or due to the lack of funding.

Redundancy is the temporary suspension or permanent termination of employment of an employee or (more commonly) a group of employees for economic reasons, such as when certain positions are no longer necessary under a restructuring.

12.5.1. Procedure – Redundancy/Abolished Positions

The LRA will adhere to Regulation No. 8, 1985 and when as amended of the Labor Law of Liberia in executing Redundancy.

12.6. Dismissal Policy

LRA will make every effort to avoid layoffs/dismissal. An employee shall be separated from the service of LRA for misconduct, incompetence, failure to adhere to the Professional Ethics and Code of Conduct, HRM Policy, LRA Act, Revenue Code of Liberia, dishonesty and other LRA rules and regulations. Any dismissal action will be handled in a prompt and equitable manner, in full compliance with the Labor Laws of Liberia.

The various types of separation by dismissal include:

1. Separation for cause
2. Separation for poor work performance
3. Conduct detrimental to the LRA
4. Separation for Abandonment of position

Dismissal shall be fully and clearly documented. The principal reference documents regarding dismissals are generally the job performance evaluation form(s) and the pre-action letter. Additional materials such as documents regarding other discipline, Professional Ethics Division 's report, police report, pre-action letter(s), statements made by the Immediate Supervisor, other Supervisors, other employees, customers of services, the employee, other agencies, etc. and examples or statements describing quality and quantity of work may also be necessary or advisable.

12.6.1. Dismissal for Poor Work Performance

Examples of ground for dismissal for poor work performance:

1. Consistent failure to meet work plan objectives;
2. Consistent and seriously inappropriate use of channels of authority;
3. Inability to communicate or collaborate effectively with other employees;
4. Inappropriate behavior like (drinking on duty, taking in dangerous substances, etc.)

12.6.2. Conduct Detrimental to the LRA

Examples of ground for dismissal for conduct detrimental to the LRA include but not limited to:

1. Theft
2. Fraud
3. Illegal action
4. Harassment (Sexual and other forms of harassment)
5. Serious Violation of LRA regulations and procedures
6. Violation of the Code of Conduct
7. Abuse of LRA's properties
8. Unauthorized absences exceeding the limit
9. Persistent lateness exceeding the limit
10. Conflict of Interest

12.7. Separation for Abandonment of Assignment

Separation for abandonment of assignment occurs when an employee quits their post of duty or fails to return to duty after expiration of an authorized leave, or does not show up for work without notice for ten (10) consecutive working days.

12.7.1. Procedures – Separation for Abandonment of Assignment

1. An employee who is subject to dismissal shall be advised in writing of such action by HRM Office.
2. The letter shall state the reason for the employee's dismissal along with any supporting document.
3. Written notification of dismissal will be sent to the employee(s) by HRM Office at least 48 hours prior to the termination date.

4. If the proper advance notice cannot be given, the employee will be apprised of the action by his Immediate Supervisor and referred to HRM Office for an Exit Interview.
5. HRM Office shall pay all monies due the employee (i.e., vacation pay, salary, etc.), shall be issued on the effective date of the dismissal action. If, however, the dismissed employee has any outstanding or unsettled financial obligation to LRA, the outstanding and unsettled financial obligation shall be deducted from all monies due him/her.
6. An Employee who is dismissed from LRA must complete an Asset Turnover Checklist form and must also turn in all properties belonging to the LRA through the HRM Office. These properties include: ID cards, receipts if any in his/her possession, keys, internet modems, documents, laptops, uniforms, badges, vehicles, etc.
7. The HRM Office shall notify the Logistic Management Office of the service termination of the employee.
8. The Logistics Management Office will complete the relevant portion of the Asset Turnover Checklist form and submit it to the HRM office.
9. The dismissed employee must turn over all LRS's assets to the relevant offices (HRM & Logistics) before the release of final benefits by the Authority.
10. The HRM Office is responsible to ensure that all assets are turn over before the release of final benefits to all employees.
11. The HRM Office shall place the completed Assets Turnover Checklist form in the employee's file.
12. The HRM Office shall in conjunction with the Budget and Finance Office prepare the Final Employee Action form stating the final salary payment.
13. The employee shall be paid their benefits within ten (10) working days of the effective day if dismissed.
14. The HR Office should ensure that all the documents supporting a dismissal are on file.

12.8. Separation for Disability Policy

Separation for disability occurs when an employee is physically or mentally incapable of satisfactorily performing the duties of their position.

Employees are encouraged to advise the LRA Management of any disability which renders him/her incapable of satisfactorily performing his/her duties.

Where a disability is established and the employee has not informed the Management, the LRA Management will initiate the necessary action.

12.8.1. Procedures – Separation for Disability

1. The employee shall write the HRM Head informing of his/her disability.
2. The HRM Office will prepare the necessary separation document.
3. The employee will complete the Asset Turnover Checklist form.
4. Final salary and benefits payment shall be made on the next scheduled payment day.

12.9. Separation by Death Policy

In the case of separation by death, the Staff Action Notice shall reflect the employee's separation from service as of the close of business on the date of death.

12.9.1. Procedures – Separation by Death

1. The employee family should fully inform the HRM Office of the death of the employee attaching the necessary Death Certificate.
2. The HRM Office shall inform the general employees by placing the death announcement with the employee's photo on all of the bulletin boards (both at LRA Headquarters and the field offices) and request voluntary contributions to the deceased family.
3. The HRM Office shall within 24 working hours call on the bereaved family to sympathize on behalf of the LRA.
4. The HRM Office and representative(s) of the deceased unit will part-take in the burial activities, paying a tribute and laying a wreath on behalf of the Authority.
5. Benefits excluding Insurance and Social Security shall be paid to the named beneficiary not later than one month after the announced date of death.
6. The Insurance benefit shall be paid to the named beneficiary by the LRA contracted Insurance Company.
7. Social Security benefit shall be paid to named beneficiary by the National Social Security and Welfare Corporation (NASSCORP).
8. For procedure on death benefit payment, please see Section 7.28 of the HRM Policy.

12.10. Retirement Policy

The LRA shall retire employees at the age of 65 or 25 years of continuous service. An employee could also retire if he/she has completed at least 15 years of continuous service with the LRA. The amount of pension paid annually to an employee shall be at least 40% of the average monthly earnings for the last 5 years immediately preceding his/her retirement. One twelfth of such amount shall be paid each month from the time of retirement until the death of the employee.

12.10.1. Procedures – Retirement

1. The HRM Head shall maintain the database of all employees which shows the various dates employees are to be retired.
2. During the budget preparation period, the HRM head should prepare a comprehensive list of all employees due for retirement within the next fiscal year or within the MTEF period.
3. The comprehensive listing shall indicate the employees' full name, date of birth, age, tenure, the anniversary employment date and the purpose whether due to age or tenure.
4. The HRM Head will have a meeting with all employees that are due for retirement to prepare the employees for the new phase in their life cycle. The HRM Head will automatically communicate with each employee by formally informing them of the pending retirement date at the start of the fiscal year.
5. The HRM Head shall within 2 weeks before retirement inform the employee of the effective retirement date and the benefits.
6. The 25th anniversary of each employee will be their retirement day of their retirement.
7. The HRM Office will automatically inform each employee 10 working days before the scheduled retirement date of their anniversary date.

12.11. Re-Employment Policy

It is the Policy of LRA to allow employees who had separated from the LRA in good standing to apply for re-employment with the LRA.

No credit shall be allowed for his/her former service in calculating salary, vacation, sick leave or other benefits.

12.12. Employment of Separated Employees

A permanent or probationary employee who has completed at least 6 months of service, and who has resigned with a good record, may be re-employed in a vacant position, subject to the governing rules and his/her going through the normal recruitment process.

12.13. Employment After Retirement

A retiree may obtain other employment preferably outside of the LRA.

1. The LRA shall not grant employment to its retirees or retirees of the erstwhile Department of Revenue/Ministry of Finance.
2. A retiree who has been retired due either to age or tenure may obtain employment as a consultant in LRA due to special skills that are needed. This would be considered part-time employment and the retiree would continue to receive his/her pension in addition to the consultancy fee.

If an employee who has been retired obtains employment elsewhere, he/she will continue to receive their Pension Benefits from the LRA. In the case of employment as a consultant, the employment contract shall include specific skills to be performed within a specific time frame of not more than 36 months, and may be renewed for a second 18 months term. After said period of employment the contract must be terminated and the retiree/consultant may not obtain another consultant contract with the Authority for at least three (3) full years.

12.13.1. Procedure – Employment After Retirement

Retired LRA employees wishing to gain employment after retirement within the entity can only do so through contractual services as indicated in Section 16.

12.14. Re-Employment From A Private Entity

A private entity retiree may obtain employment in LRA under the following circumstances:

1. When the retirement is due to tenure, the retiree may obtain employment in LRA and should continue to receive his/her pension from the private entity as well as salary from the new employment with the LRA.
2. When the retirement is due to age, the retiree may not obtain employee with the LRA except:
 - a. Where the retiree has some special skills that are necessary for some LRA's operations, special consideration for employment as a consultant may be given.

12.14.1. Procedure – Re-Employment From A Private Entity

Retired employees wishing to gain employment within the LRA must go through the LRA's recruitment process stipulated in Section 1 of the LRA's HRM Manual.

12.15. Employee Exit Interview & Termination Questionnaire Policy

1. At separation for any reason employees shall be requested to grant an exit interview and to complete the employment termination questionnaire.
2. The LRA considers Exit Interview and the Employment Termination Questionnaire as an important component of its desire to continuously improve its management and operations.
3. The purpose of an exit interview and the Employment Termination Questionnaire is to determine what motivated the employee to resign and if necessary, correct the situation.
4. Exit Interview and the Employment Termination Questionnaire of involuntarily dismissed employee may be waived.
5. The Exit Interview and the Employment Termination Questionnaire Forms can be obtained from the HRM office.
6. Since employee resignations or terminations may indicate the need for improvement in some aspect of the work function, exit interviews and termination questionnaire should determine the following:
 - a. The reason why the employee is leaving in an effort so as to retain other employees with satisfactory job performance and reduce turnover.
 - b. Any complaint the employee may have regarding the HRM Policy manual or work conditions so that corrective action can be taken if possible, and communication practices within the Authority enhanced.
 - c. Any difficulties the employee may have had regarding the employee's job or supervision received so that corrective action can be identified which will result in better selection, placement and training of other staff.

The exit interview and the employment termination questionnaire also afford the LRA management an opportunity to discuss with terminating employee's terms and conditions relative to final pay related benefits and other matters relating to separation from employment.

The questionnaire form and exit interview forms should be given to the employee on or before termination and returned to the HRM office as soon as possible. This data is intended to be used as a managerial tool.

12.15.1. Procedures – Employee Exit Interview & Termination Questionnaire

The HRM Office shall give the employee the Employment Termination questionnaire for completion either manually or electronically.

1. Completion of the questionnaire by employee is optional but should be encouraged.
2. Where the employee refuses to complete the questionnaire, the HRM Head should still attempt to conduct the interview.
3. The HRM Office will evaluate the data and report the cumulative information to the employee's department head and the Deputy Commissioner General for Administrative Affairs.

SECTION 13 – EMPLOYEE DISCIPLINE

13. Discipline Policy

Disciplinary action will be initiated in the event of an employee's misconduct or general inefficiency.

The Professional Ethics Division is also empowered to initiate any investigation of employees as part of its intelligence operations and consistent with its responsibility to ensure compliance with the Professional Ethics and Code of Conduct and maintenance of the integrity of the Authority.

It shall be the duty of every employee and specifically any Professional Ethics Division employee as soon as he/she fully observes any misconduct or short-coming in a staff to bring it to the notice of LRA management and to register his/her true observation with the HRM Office, with a view to improving the staff productivity and the integrity of the Authority.

If a superior officer is aware of any fault or short-coming in a subordinate, and if in his/her view further action is necessary, it shall be his/her duty to bring it to the attention of his/her immediate supervisor and to the attention of the Human Resource Management Head.

If a superior officer is aware of any fault or short-coming in a subordinate, and does not bring it to the attention of his/her Immediate Supervisor or the HRM Head, because he/she favors the subordinate; and when the matter is brought to the Immediate Supervisor by another employee, a corrective action will be taken against the superior officer.

13.1. Procedures – Discipline

However LRA reserves the right to suspend, reassign, and recall to Headquarter, a staff depending on the gravity of the situation while the investigation is on-going.

When a case of misconduct is brought to the attention of a supervisor, the supervisor shall directly and formally request the Professional Ethics Division to investigate. Copy of the communication is also sent to the HRM Head.

Disciplinary action shall be taken only after the employee concerned has been given adequate opportunity to exculpate him/herself.

If an employee fails to exculpate him/her or fails to improve his/her performance the following penalties shall apply where applicable.

13.1.1. Notification to Employees

An employee who is the subject of disciplinary action shall receive in writing, from the Human Resource Management Head, a letter which amongst other things shall clearly state the reasons for the action.

13.2. Rightsizing

1. The LRA may right size an employee whose ability to perform required duties falls below the established standard.
2. No employee shall be rightsized to a position for which he/she does not possess the prescribed qualifications.
3. The HRM Office shall give written notice of at least 24 working days to the employee prior to the effective date of the demotion.

13.3. Dismissal

An employee shall be separated from the service of LRA for misconduct, incompetence, and failure to adhere to the Code of Conduct, dishonesty and other LRA rules and regulations. Any dismissal action will be handled in a prompt and equitable manner and shall be, in full compliance with the Labor Laws of Liberia.

An employee who is to be dismissed shall be notified in writing in advance of the effective date of such dismissal, if possible, but in any event no later than 24 hours before the effective date. Under normal circumstances one month's notice of the dismissal shall be given to the staff, where this is not possible the employee shall be entitled to one month's pay in lieu of notice.

13.4. Suspension

An employee can be suspended at any time for disciplinary purposes. Suspension shall be without pay and shall not exceed 30 days in any one calendar year.

A letter indicating the reason(s) for the suspension shall be given to the affected employee prior to the suspension becoming effective.

1. Where a staff is under investigation for misconduct related to dishonesty or service delivery the staff shall be removed from his/her assignment or suspended. If the investigation continues over 30 days due to no fault of the employee's, he/she will receive 50% of his/her salary to buffer the hardship caused by the delay and full insurance coverage, pending the outcome of the investigation.
2. Generally, such investigation as stated above should be completed within 90 days. At the conclusion of the investigation, all arrears will be paid to the Employee if he/she is not found guilty or all payment will cease if the employee is found guilty.
3. However if no decision is made within 90 days, the employee shall be reassigned to a position as determined by management, provided the delay was not unnecessarily caused by the employee to purposely prolong the period of investigation.

13.5. Formal Reprimand

An employee may be reprimanded by the issuance of a formal letter of reprimand/warning such a letter shall include but may not necessarily be limited to, the following:

1. A statement which gives specific details of the nature of the misconduct or inefficiency of the employee concerned.
2. A statement of what is expected of the employee in the future.
3. An indication that more serious additional punitive measures will be taken against the employee should there be a recurrence of the misconduct or inefficiency. The letter shall be placed on the employee's file.

13.6. Guide For Penal Determination

To enhance the consistent treatment of employees in the disciplinary process and to emphasize to employees what the consequences of misconduct will be, the guide below contains various types of misconduct and a penalty or range of penalties that would normally be expected to correct a first offense.

This Guide is not intended to be an exhaustive listing of all offenses. In the absence of more specific guidance, please check with the HRM Office. "Key penalty factors" are indicated for several offenses, especially those with a broad range of actions. These are factors most likely to be significant in determining a penalty for those offenses. However, in deciding on a corrective action, all relevant factors are considered.

The Guide is intended to assist in enhancing fairness and transparency in determining appropriate discipline. The listing of penalties or ranges of penalties is not intended to imply that a greater lesser penalty is inappropriate if, in the assessment of management, predominant aggravating or mitigating circumstances are present which require a greater or lesser penalty.

A corrective action which is below the range indicated could be appropriate for minor or technical violations, or cases in which there are compelling mitigating factors.

A corrective action that is above the range could be appropriate for particularly egregious misconduct, or cases in which there are significant aggravating factors. Even for offenses where removal is not listed, removal for a first offense is not precluded.

Multiple offenses or offenses that violate more than one Policy, rule, regulation or practice, normally will be grounds for more severe action than indicated for a single offense.

Repeated offenses, whether or not they are of the same kind or directly related, normally will be grounds for more severe action than indicated, including dismissal.

The guide does not apply to employees serving a probationary or trial period. Failure to demonstrate fitness for continued employment will result in immediate termination during the probationary or trial period. *Please see the LRA Discipline Guide for details on discipline policy.*

SECTION 14 – GRIEVANCES, COMPLAINTS, & APPEAL

14. Grievances, Complaints, & Appeal Policy

It is the Policy of the LRA to provide a means for employees to have their complaints or grievances heard and resolved at the level of supervision most directly associated with the employee's work unit.

The LRA is also committed to ensuring that full and fair consideration shall be given when an employee or group of employees allege that they have been unfairly treated in the course of their work. Within the framework of its established policies, regulations and guidelines every effort shall be made to arrive at an agreed solution of mutual satisfaction to both employees and LRA.

The LRA endeavors to minimize cause for complaint from its employees as well as from its customers. Despite conscientious effort, complaints occasionally occur. Their prompt and fair settlement is essential to productive harmonious relationship. There shall be a grievance procedure to ensure a rapid and equitable resolution of the employee's complaint.

14.1. Procedures – Grievances, Complaints, & Appeal

1. The investigation of complaint shall start with a written complaint by the employee concern to his/her Immediate Supervisor, requesting redress.
2. The Immediate Supervisor shall investigate and make recommendation on the matter and report to his/her Immediate Supervisor for approval.
3. If resolution is not obtained, then the Department Head or similarly designated official shall investigate the complaint.
4. If resolution is not reached, then the complaint shall be reported to the HRM Head or to the Commissioner of Administration who also shall investigate the matter.
5. If the decision reached does not meet the satisfaction of the employee, he/she shall refer the complaint to the Grievance Committee.
6. The decision of the Grievance Committee on the matter shall be final.

14.2. Rules of Grievance Committee

1. There is established rule of Grievance Committee consisting of 6 ex-officio members and 2 members appointed by the Commissioner General from a list of 5 persons nominated by the staff at large. The appointed members shall serve for a term of one year. The 6 ex-officio are: The Deputy Commissioner General for Administrative Affairs/ Administration, who shall serve Chairman, The 4 Department Heads (Administration, Customs, Domestic Taxation & Legal & Board Affairs) and the HRM Head, who shall serve as Secretary. The Chairman shall exercise a tie breaking vote.

2. It shall be the responsibility of the Committee:
 - a. To keep these rules under periodic review and make recommendations to the President for such changes as the Committee may deem desirable.
 - b. To ensure that staff members are aware of the interpretation of the rules and issue rulings thereon.
3. No meeting of the Committee shall be scheduled without the members having a minimum notice of at least full working days. The notice shall include a confidential at the meeting. The required quorum for meetings of the Committee shall be members, with at least one of them being a member nominated by the staff at large.
4. All deliberations of the member of the Committee considering the cases off individual staff members shall be strictly confidential and confined to the meeting(s) of the Committee.
5. A staff member who wishes to appeal a ruling of the Committee must submit his/her appeal in writing to the Commissioner General within 10 working days following notification of the Committee's ruling.
6. The Commissioner General may overrule any decision of the Committee where he considers it in the best interest of the Authority to do so. If he does overrule a decision of the Committee, he must, within 10 working days after being personally informed of the Committee's decision, submit to the Committee a memorandum stating his reason for overruling the Committee's decision.
7. All questions concerning these rules should be referred to the HRM Head.

14.3. Appeals Policy

Employees have the right to appeal disciplinary decision if they feel that the disciplinary decision does not confirm with established disciplinary guide.

All disciplinary hearing procedures and appeals shall be conducted in accordance with LRA HRM Policy, LRA Professional Ethics and Code of Conduct, LRA Disciplinary Guide, Administrative Procedure Act and all other relevant national legislations.

An employee found guilty and given a disciplinary action will have the right of appeal against the penalty given. The appeal shall be submitted to the Commissioner General within thirty (30) days of the discipline being given. Disciplinary action will not however be deferred or suspended pending the determination of the appeal. Only one appeal shall be allowed for the same case.

The Appeals Committee, which shall report to the Commissioner General, shall be chaired by the Deputy Commissioner General for Administrative Affairs (DCGAA) or, in the absence of DCGAA, any member of the executive management who is not a member of a Disciplinary Committee. The Commissioner General shall have the powers to uphold or reject the recommendations of both the Disciplinary Committee and Appeals Committee. Where recommendations from a committee are rejected, the Commissioner General shall provide reason(s) for doing so to the Disciplinary or Appeals Committee and call for a review on the basis of reason(s) provided.

14.4. Board of Appeal

The Board of Appeal is responsible for giving final decisions in matters of appeal except in cases of dismissal which are subject to the approval of the Deputy Commissioner General for Administrative Affairs.

The Board of Appeal shall consist of 7 members, one of whom shall be the Commissioner General. The remaining members of the Board shall comprise: Head of Legal Department, Head of Budget & Finance, Head of PED and Head of HRM Department. With the exception of cases of dismissal, majority decisions shall be final in all cases of appeal.

SECTION 15 – INFORMATION TECHNOLOGY & SECURITY

15. Computer and Information Security Policy

The LRA will allow limited personal use of its computer & communication systems and access to internet to certain guidelines. Each user is personally responsible to ensure that these guidelines are followed. These systems include individual PCs provided to employees, centralized computer equipment, all associated soft wares, and LRA's telephone, voice mail and electronic mail systems. Access to the Internet is provided to employees when there is a necessity and the access has been specifically approved by the Deputy Commissioner General for Technical Affairs pursuant to the internet access approved Policy. LRA has provided these systems to support its mission.

15.1. Guidelines For Computer Communication Systems

1. No use of these systems should ever conflict with the primary purpose for which they have been provided LRA's ethical responsibilities or with applicable laws and regulations.
2. All data in LRA's computer and communication systems (including documents, other electronic files, e-mail and recorded voice mail messages) are the property of LRA.
3. LRA may inspect and monitor such data at any time. No individual should have any expectation of privacy for messages or other data recorded or lodged in LRA's systems. This includes documents or messages marked "private," which may be inaccessible to most users but remain available to LRA. Likewise, the deletion of a document or message may not prevent access to the item or completely eliminate the item from the system.
4. The IT Department will block all non-related websites during working hours. The use of these sites is forbidden, employees are not to by-pass this procedure.
5. LRA's systems must not be used to create or transmit any material that is derogatory, defamatory, obscene or offensive, such as slurs, epithets or anything that might be construed as harassment or disparagement based on race, color, national origin, sex, sexual orientation, age, physical or mental disability, medical condition, marital status, or religious or political beliefs.
6. Similarly, LRA's systems must not be used to solicit or proselytize others for commercial purposes, causes, outside organizations, chain messages or other non-job-related purposes.
7. Security procedures in the form of unique user sign-on identification and passwords shall be provided to control access to LRA's host computer system, networks and voice mail system. In addition, security features have been provided to restrict access to certain documents and files for the purpose of safeguarding information.

8. Attempts should not be made to bypass, or render ineffective, security facilities provided by the LRA.
9. Passwords should not be shared between users. If written down, password should be kept in locked drawers or other places not easily accessible.
10. Document libraries of other users should not be browsed unless there is a legitimate business reason to do so.
11. Individual users should never make changes or modifications to the hardware configuration of computer equipment. Requests for such changes should be directed to the Head of the IT Department.
12. Additions to or modifications of the standard software configuration provided on LRA's PCs should never be attempted by individual users. Requests for such changes should be directed to the Head of the IT Department.
13. Programs should never be downloaded from bulletin board systems or copied from other computers outside the Authority onto Authority computers. Downloading or copying such programs also risks the introduction of a computer virus. If there is a need for such programs, a request for assistance should be directed to the Head of the IT Department. Downloading or copying documents outside the authority may be performed not to present a security risk.
14. Users should not attempt to boot PCs from CDS, Memory sticks or pen drives. This practice also risks the introduction of computer virus.
15. LRA's computer facilities should not be used to attempt unauthorized access to or use of other organizations' computer systems and data.
16. Computer games should not be loaded on LRA's PCs.
17. Unlicensed software should not be loaded or executed on LRA's PCs.
18. Company software (whether developed internally or licensed) should not be copied onto CDS, Memory sticks or pen drives or other media other than for the purpose of backing up your hard drive. Software documentation for programs developed and/or licensed by the company should not be removed from the company's offices.
19. Individual users should not change the location or installation of computer equipment in offices and work areas. Requests for such changes should be directed to the Head of the IT Department.

There are a number of practices that individual users should adopt that will foster a higher level of security. Among them are the following:

1. Turn off your personal computer when you are leaving your work area or office for an extended period of time.
2. Exercise judgment in assigning an appropriate level of security to documents stored on the company's networks, based on a realistic appraisal of the need for confidentiality or privacy.
3. Remove previously written information from CDS, Memory sticks or pen drives before copying documents on such CDS, Memory sticks or pen drives for delivery outside LRA.
4. Back up any information stored locally on your assigned personal computer (other than network based software and documents) on a frequent and regular basis. Should you have any questions about any of the above Policy guidelines, please contact the Head of IT Department or the HRM.

15.2. Guidelines For Internet Use

1. LRA has provided access to the Internet for authorized users to support its mission. No use of the Internet should conflict with the primary purpose of LRA, its ethical responsibilities or with applicable laws and regulations.
2. Each user is personally responsible to ensure that these guidelines are followed. Serious repercussions, including termination, may result if the guidelines are not followed.
3. LRA will monitor usage of the Internet by employees, including reviewing of sites accessed.
4. No employee should have any expectation of privacy in terms of his or her usage of the Internet. In addition, LRA will restrict access to certain sites that it deems are not necessary for business purposes.
5. The Internet must not be used to access, create, transmit, print or download any material that is derogatory, defamatory, obscene, or offensive, such as slurs, epithets, or anything that may be construed as harassment or disparagement based on race, color, national origin, sex, sexual orientation, age, disability, medical condition, marital status, or religious or political beliefs.
6. The Internet must not be used to access, send, receive or solicit sexually-oriented messages or images.
7. Downloading or disseminating of copyrighted material that is available on the Internet is an infringement of copyright law. Permission to copy the material must be obtained from

the publisher. For assistance with copyrighted material, contact the Head of IT Department.

8. Without prior written approval of the Head IT Department, software should not be downloaded from the Internet as the download could introduce a computer virus onto LRA's computer equipment and related system. In addition, copyright laws may cover the software so the downloading could be an infringement of copyright law.
9. Employees should safeguard against using the Internet to transmit personal comments or statements through e-mail or to post information to news groups that may be mistaken as the position of LRA.
10. Employees should guard against the disclosure of confidential information through the use of Internet e-mail or news groups.
11. Employees should not download personal e-mail or Instant Messaging software to LRA computers.
12. The Internet should not be used to send or participate in chain letters, pyramid schemes or other illegal schemes.
13. The Internet should not be used to solicit or proselytize others for commercial purposes, causes, outside organizations, chain messages or other non-job related purposes.
14. The Internet should not be used to endorse political candidates or campaigns.

The Internet provides access to many sites that charge a subscription or usage fee to access and use the information on the site.

Requests for approval of work-related sites must be submitted through the Immediate Supervisor to the Head of IT Department.

If you have any questions regarding any of the Policy guidelines listed above, please contact your supervisor, or the HR Office or the IT Head.

15.3. Guidelines For Printing

1. LRA computers and printers should not be used for the printing of private documents such as personal letters, mails, photos, wedding or funeral programs, etc.
2. Printing of private documents is an abuse and is tantamount to corruption.

SECTION 16 – CONTRACTUAL SERVICES

16. Contractual Services Policy

The LRA will maintain Contractual Services from time to time depending on its needs for the provision of various professional services and certain other temporary services.

Procurement of independent consultants and/or temporary contractual services shall be made in accordance with the Procurement Policy of the LRA and the PPC Act.

Costs associated with such procurement shall be incurred subject to the availability of funds within the current approved budget.

The services of an independent consultant shall be secured only in the event that such required services are not available in-house or where funding source requires that the job be performed by a certain category of personnel.

The use of contract labor must follow the Liberian Labor Law. In particular, casual and contract labor may not be employed continuously for a period not exceeding one year.

16.1. Procedures – Contractual Services

1. Employees and similar services recruitment shall be done in keeping with Section 1 of the HRM Manual.
2. Consultancy services shall be contracted in line with the LRA Procurement Policy and the PPC Act.

ACKNOWLEDGEMENT OF RECEIPT OF HRM MANUAL

I acknowledge that I have received, read, and understood the policies outlined in the LRA Human Resource Management Policy manual.

I agree to conform to the rules and regulations of the LRA as described in the manual, which is intended as a guide to human resource policies and procedures.

I am aware that violations of the policies and procedures contained in this manual could result in disciplinary action and/ or termination.

I understand that the LRA has the right to change the manual without notice.

It is understood that future changes in policies and procedure will supersede or eliminate those found in this manual, and that employee will be notified of such changes as promptly as possible through normal communication channels.

I also understand and agree that the information contained in this manual does not constitute an employment contract between the LRA and me.

Employee Name (Please Print)

Employee Signature

Date

