

IN THE HONORABLE SUPREME COURT OF THE REPUBLIC OF LIBERIA
SITTING IN ITS MARCH TERM, A. D. 2026

BEFORE HIS HONOR: YAMIE QUIQUI GBEISAY, SR.....CHIEF JUSTICE
BEFORE HER HONOR: JAMESETTA H. WOLOKOLIE.....ASSOCIATE JUSTICE
BEFORE HIS HONOR: YUSSIF D. KABA.....ASSOCIATE JUSTICE
BEFORE HER HONOR: CEANEH D. CLINTON JOHNSON.....ASSOCIATE JUSTICE
BEFORE HIS HONOR: BOAKAI N. KENNEH.....ASSOCIATE JUSTICE

The Management of the General Auditing Commission)
represented by and thru its Auditor General, of the City)
of Monrovia, Liberia.....Appellant)

Versus) APPEAL

Amos Goba et al. of the City of Monrovia, Liberia)
.....Appellees)

GROWING OUT OF THE CASE:

The Management of the General Auditing Commission)
represented by and thru its Auditor General, of the City)
of Monrovia, Liberia.....Petitioner)

Versus) PETITION FOR JUDICIAL
REVIEW

His Honor Cyrus Wehyee, Hearing Officer, Ministry of)
Labor and Amos Goba et al. of the City of Monrovia,)
Liberia.....Respondents)

Heard: June 30, 2026

Decided: August 28, 2026

MR. CHIEF JUSTICE GBEISAY DELIVERED THE OPINION OF THE COURT

We are seized of this appeal from a ruling made by the National Labor Court for Montserrado County on December 8, 2022, in which it affirmed the ruling of the hearing officer of the Ministry of Labor which found the General Auditing Commission (GAC), appellant herein, liable to Amos Goba et al., appellees herein for unfair labor practice but modified the said award from Four Million Eight Hundred Nineteen Thousand and Five Hundred Dollars (US\$4,819,500.00) to Two Million One Hundred Thirty-Four Thousand United States Dollars (US\$2,134,000.00). This award was computed on the basis of twenty-four months compensation for the appellees, less the sum of One Hundred and Sixty-Two Thousand Seven Hundred and Fifty-Nine Dollars (US\$162,759.00), already received by them as severance pay when their services were terminated.

The appellant excepted from this ruling and announced and perfected its appeal before this Honorable Court. We now recount the salient facts in order to reach a proper legal conclusion in this matter.

The records reveal that the appellees were employed by the appellant in various capacities; that between October thru November of 2021, the appellant terminated the appellees' employment and pay them severance. The appellees, some three years after, filed a complaint of unfair labor practice before the hearing officer at the Ministry of Labor alleging that their dismissal and subsequent severance they received was all a ploy to have them dismissed from the General Auditing Commission (GAC) illegally under the guise of redundancy, but that after their dismissal, new employees filled their positions; that they tried every means possible to have their dismissal overturned but the management of the appellant was adamant about not reinstating them which left them with no choice but to file the action.

After the complaint was filed, the matter was heard and the hearing officer ruled adjudging the appellant liable and ordered it to reinstate the appellees and pay the appellees salaries and benefits from the date of their illegal redundancy up to the date the ruling was made as though their services were never terminated or pay the appellees the combined amount of Four Million Eight Hundred Nineteen Thousand and Five Hundred Dollars (US\$4,819,500.00).

The appellant excepted to this ruling and filed a petition for judicial review before the National Labor Court for Montserrat County. The petitioner in its petition argued that the Ministry of Labor lacked jurisdiction over the dispute because at the time of the appellees employment were terminated in October 2012, the applicable law was the Labor Practices Law, not the Decent Work Act of 2015; that, under the Labor Practices Law, government agencies whose employees' salaries and conditions of employment were determined by budgetary appropriations from the national government were excluded from the jurisdiction of the Ministry of Labor and because the GAC (appellant) falls within that category, any proceedings conducted by the Ministry of Labor were void ab initio; that the application of the Decent Work Act of 2015 to issues arising in 2012 constituted an impermissible retroactive application of the law; that the appellees were lawfully separated during a restructuring and cost-saving exercise and were paid severance benefits in accordance with law; that the hearing officer's decision was unsupported by the record and reflected bias and prejudice as the ruling omitted testimony from certain appellees acknowledgment of receipt of severance payments; that the hearing officer failed to consider evidence that some appellees subsequently obtained employment with other government entities, and disregarded public records showing that

certain respondents later held senior governmental positions; that assuming *arguendo* that the jurisdiction existed and that liability for wrongful dismissal was properly found, the appellant argued that the award of more than US\$4 million was contrary to law because compensation for wrongful dismissal cannot exceed twenty-four months' pay and that the award, calculated based on approximately seventy-eight months following the appellees' separation, lacks a legal basis; that the award should have been reduced by the severance payments already received by the respondents; that the doctrine of settlement in bar and estoppel is applicable to the case as the appellees accepted severance payments as settlement of their claims but never returned those payments before pursuing further relief; therefore, their failure to restore the severance benefits bars the present action; that the award improperly permits certain appellees to recover compensation for periods during which they were employed by other government agencies, thereby resulting in impermissible "double dipping" contrary to law and public policy; that any judgment against the appellant should be enforced in accordance with the provisions of Chapter 44, Section 44.29 of the Civil Procedure Law because the GAC (appellant) is a government agency funded through budgetary appropriations from the Government of Liberia and does not generate its own revenue; that if any liability were to be imposed, the matter should have been treated as one involving severance without cause, requiring a different method of calculating damages, particularly in view of the severance payments already made and accepted; that the Hearing Officer Cyrus Wehyee, improperly continued the proceedings from the stage reached by his predecessor instead of commencing the hearing anew, allegedly contrary to established procedural practice. On these grounds, the petitioner requested that the judgment of the Ministry of Labor be reversed, vacated, or otherwise set aside.

The respondents (appellees) filed their returns arguing that the petition for judicial review should be denied and the ruling of the Ministry of Labor Hearing Officer affirmed on grounds that the case was fully tried on the merits and that the evidence established that the petitioner (appellant), the General Auditing Commission (GAC), engaged in wrongful dismissal and unfair labor practices; that the jurisdictional challenge cannot suffice in this case because they (appellees) were not civil servants subject to the Civil Service Standing Orders but were employees recruited under exempt categories recognized by the Civil Service framework and accordingly, their recruitment, compensation, and terms of employment were governed by standards distinct from those applicable to ordinary civil servants; that the GAC, as an autonomous and independent public commission established under Article 89 of the Constitution and subsequent legislation, is a separate employer and not part of the Civil Service Agency (CSA). Consequently, labor disputes involving the GAC are cognizable

before the Ministry of Labor rather than the CSA; that both the 2005 legislation restructuring the GAC and the GAC Act of 2014, printed into handbill on March 6, 2015, confirm the appellant's autonomous status and place labor disputes arising from the institution within the jurisdiction of the Ministry of Labor and that the doctrine of recency will suffice here, therefore, the most recent legislation governing the GAC controls and that all disputes involving GAC employees are properly adjudicated under the framework established by those enactments; that the issue of jurisdiction was previously litigated before the National Labor Court when the petitioner sought interlocutory review of the Hearing Officer's assumption of jurisdiction and the National Labor Court denied the petitioner's challenge and ordered that the matter proceed before the Ministry of Labor, a ruling the respondents (appellees) argued resolved the jurisdictional question that the appellant is raising again; that their separation was not a genuine redundancy exercise but a pretext for wrongful dismissal; that the appellant terminated approximately forty employees on grounds of budgetary constraints and redundancy but thereafter hired substantially more employees to perform similar functions, increased salaries and benefits, granted bonuses, and promoted other employees and these actions were inconsistent with a legitimate redundancy program and constituted unfair labor practices; that the Hearing Officer's conclusion on wrongful dismissal was therefore fully supported by the evidence adduced at trial; that the appellant's argument that the severance payments they received bar their claims is untenable as they neither accepted severance benefits as a settlement of their claims nor executed any waiver relinquishing future legal remedies; that the appellant failed to prove the existence of any settlement or legal bar that would stop them from pursuing their claims for wrongful dismissal and unfair labor practices; that with respect to the hearing officer's factual findings, the appellees denied that any material evidence or witness testimony was omitted or improperly disregarded; that the hearing officer considered the testimony of their witnesses, including Amos T. Goba and Alphonso Kpanda, together with documentary evidence presented during the proceedings, and based his decision on the preponderance of the evidence; that the appellant's arguments concerning the amount of the award constitute, in effect, an admission of liability because the petitioner challenges primarily the computation of damages rather than the underlying finding of wrongful dismissal as it is clear from the facts and evidence presented that the award was calculated in accordance with applicable labor law and was supported by the evidence presented during the proceedings; that the subsequent employment of some appellees elsewhere in government does not negate the alleged wrongful dismissal or extinguish their entitlement to legal remedies; that the hearing officer conducted extensive proceedings and ultimately found the petitioner liable for wrongful dismissal and unfair labor practices and

therefore, the hearing officer's ruling should be affirmed in its entirety as the same is supported by law and the evidence presented.

The matter was assigned for hearing and arguments were heard pro et con and thereafter, the trial court rendered its ruling affirming the hearing officer's ruling with modification of the award, reducing it from Four Million Eight Hundred Nineteen Thousand and Five Hundred Dollars (US\$4,819,500.00) to Two Million One Hundred Thirty-Four Thousand United States Dollars (US\$2,134,000.00), computed on the basis of twenty-four months compensation for the appellees, less the sum of One Hundred and Sixty Two Thousand Seven Hundred and Fifty-Nine Dollars (US\$162,759.00), already received by them as severance pay when their services were terminated.

The appellant excepted to this ruling and announced an appeal before this Court. The appellant in its seven count bill of exceptions and appellant's brief recounted that the appellees, Amos Goba and other former employees of the GAC (appellant), were employed in various capacities beginning in 2007 and were separated from employment in October 2012 as part of a restructuring exercise; that according to the appellant, all affected employees (appellees) received severance benefits upon termination; that in May 2015, the appellees filed a complaint before the Ministry of Labor alleging wrongful dismissal and unfair labor practices, contending that the appellant subsequently hired other employees to occupy positions previously held by them despite having cited budgetary constraints as the basis for their separation; that throughout the proceedings, the appellant consistently challenged the jurisdiction of the Ministry of Labor and the National Labor Court, arguing that the alleged acts occurred in 2012 when the Labor Practices Law, rather than the Decent Work Act of 2015, governed employment matters; that under the Labor Practices Law, public employees whose terms and conditions of employment were determined by legislative appropriations were excluded from the jurisdiction of the Ministry of Labor and were instead governed by the Civil Service framework and as the appellant (GAC) and its employees fell within that category, the appellant argues that the Ministry of Labor lacked authority to adjudicate the dispute and that all subsequent proceedings were void for want of jurisdiction; that the lower court and the Ministry of Labor improperly applied the Decent Work Act of 2015 to a matter that occurred in 2012, thereby giving retroactive effect to legislation that was not in force at the time of the alleged wrongful dismissal and the appellant argued that such application violated constitutional principles prohibiting ex post facto laws; that the appellees' claims were barred by the doctrine of settlement in bar because each appellee accepted severance benefits upon termination and retained those benefits without returning or tendering them back before pursuing additional claims for wrongful dismissal; as to damages, the appellant challenges

both the hearing officer's original award and the National Labor Court's modified award; the appellant acknowledged the National Labor Court correctly recognized twenty-four months as the statutory maximum period for compensation, the appellant argues that the court erred in awarding twenty-four months' compensation uniformly to all forty affected employees; that the evidence showed that the employees had differing lengths of service, ranging from approximately one to seven years, and therefore compensation should have been calculated individually rather than through a blanket award; that the National Labor Court failed to deduct severance payments already made to the appellees when calculating damages, despite statutory provisions requiring prior payments made upon termination to be considered in determining compensation as proper consideration of those payments would have substantially reduced the award; the appellant further challenges the damages awarded on the ground that some appellees obtained employment with other government ministries and agencies following their separation from the appellant which it asserts that compensation covering periods during which those individuals were employed elsewhere in government would constitute impermissible "double dipping" or receipt of double emoluments from the public treasury, contrary to the Code of Conduct and public policy; the appellant further argued that the lower court and the hearing officer failed to consider subpoenaed records confirming such subsequent employment, as well as public records concerning former employees who later held senior government offices, including Janga A. Kowo and Sylvester Pewee.

The appellant then prayed this Court to reverse the judgment below and dismiss the action for lack of jurisdiction and on the doctrine of settlement in bar but in the alternative, should jurisdiction be sustained, the appellant requests that the Court reverse or substantially modify the damages award on the grounds that it lacks an adequate legal and factual basis and improperly compensates employees beyond what is authorized by law.

After thoroughly reviewing the facts and evidence presented, the first issue that must be addressed before proceeding any further is the issue of jurisdiction. We must answer the question whether the Ministry of Labor and the National Labor Court properly exercised jurisdiction over the appellees' claims arising from their termination from the appellant (General Auditing Commission) in 2012, when the Labor Practices Law was the active law controlling.

The appellant has challenged the jurisdiction of the hearing officer at the Ministry of Labor and the National Labor Court's reliance on the Decent Work Act of 2015 to exercise

jurisdiction over it for an act that occurred in 2012, when the law controlling was the Labor Practices Law and not the Decent Work Act.

The National Labor Court had previously ruled that it along with the hearing officer at the Ministry of Labor had jurisdiction over the subject matter. The National Labor Court relied heavily upon the act creating the General Auditing Commission (GAC), appellant herein, which provides in Part 1, section 4.1 that *“The General Auditing Commission is autonomous and shall be a separate employer, not part of the Civil Service.”* This ruling was not excepted to and no appeal was taken. This matter however being bordered upon [jurisdiction of the subject matter](#), we acknowledge that it can be raised again at any time during the proceeding. [To answer the first](#)

Firstly, it is undisputed that the controversy herein accrued in 2012 and therefore it is triable under the old labor law which is the Labor Practice Law. Going further, Chapter 53 of the Executive Law of Liberia of 1972 and as amended in 2005 established the GAC as a public autonomous commission, pursuant to Article 89(c) of the 1986 Revised Constitution of Liberia, which institution, from its inception, continues to operate under the Executive branch of government until the coming into effect of the new GAC Act of 2014, subjecting it under the Labor Laws, now Decent Work Act of 2015 repealing the Labor Practices Law of Liberia in terms of labor disputes. That While under the said Executive Law, the GAC received and continues to receive to date its funding for its operations through allotments from the national budget via the Ministry of Finance, now Ministry of Finance and Development Planning (MFDP) because by and large it does not generate its own funds like other public autonomous corporations (or SOEs), like for example, the National Port Authority, LPRC, Water and Sewer Corp., LEC, etc.

Further, the then Labor Practices Law of Liberia excluded entities such as the GAC (Appellant herein) from its jurisdiction. The applicable sections of said law reads: *“the jurisdiction of the Labor [Commissioner Court] shall be confined to causes arising under Chapter 2 of this title to which employers, workmen, and/or employees other than government employees are parties”*. They shall not exercise any civil or criminal jurisdiction which is conferred on Stipendiary Magistrates or Justices of the Peace by statute, rules, or regulation." (Chapter 3, Sec. 121, Labor Practices Law of Liberia). Also, Chapter 2 of the same book being cross referenced in said Section 121 provided under Section 21 of said Chapter 2: "... *“the provision of this chapter shall not apply to (a) public employees to the extent that their working*

conditions are determined by budgetary appropriation or by other statutes, rules, or regulations.” (Chapter 2, Sec. 21, then Labor Law of Liberia).

Further to the above, the Civil Servant Act at section 66.14 under the subtitle "Applicability of the Act" states: "Except as hereinafter provided in Section 66.15, this act shall be applicable to all officials and employees in the employ of the Liberian Government, or hereafter created, of whatever functions or designation, compensated by fixed salary...". At section 66.14 of the same act, amongst other categories of officials exempted are heads of autonomous agencies and bureaus, which, in the case of GAC, are the Auditor General and his deputies who are appointed by the President of the Republic of Liberia and not the employees thereof. Notwithstanding the fact that the CSA exempted the GAC from its general recruitment procedures thru an arrangement pursuant to said CSA act, employees of the GAC remain government/public employees whose salaries are fixed and derived from the National Budget and therefore, prior to the effective date of the new GAC Act of 2014, which thereupon subjected the GAC to the Labor Practices Law of Liberia, now the Decent Work Act of 2015 in terms of labor disputes. Thus, since it is an indisputable fact that the alleged act of Wrongful Dismissal/Unfair Labor Practices complained against Appellant (GAC) to the Ministry of Labor by Co-Appellees/Complainants occurred in 2012, the said ministry, as per the above cited laws, couple with the facts and circumstances, did not have jurisdiction over appellant.

It is the law that a court is under a legal obligation to determine, in the first instance and before it proceeds to any determination of a case on the merits, whether it is clothed with the requisite personal and subject matter jurisdiction, that is, a court must satisfy itself that it has the authority to act in the matter of which a party calls upon it to act, and it finds that it lacks authority, jurisdictional or otherwise, it must dismiss the matter or the action.” *Modu Cole v Wah et al.*, Supreme Court Opinion, October Term, 2014. Put another way, the rendition of a judgment without jurisdiction is a usurpation of power and makes the judgment itself *coram non judice* and *ipso facto* void.” *Massaquoi v. Massaquoi*, 35 LLR 508, 511 (1988).

Moreover, the GAC doesn't generate its own funds despite it being autonomous but its funding comes from the National Budget, hence it is an exception to the jurisdiction of the Decent Work Act, even though it employs its own staff; additionally, the appellants failed to prove with any evidence that they were employed in special categories as they alleged.

Moreover, the Civil Service Law of 1973, New Executive Law Title 12, and the Civil Service Standing Order provides the following entities under the jurisdiction of the CSA:

All Line Ministries, that is: Ministry of Finance and Development Planning, Ministry of Justice, Ministry of Health, Ministry of Foreign Affairs, all Independent Commissions, that is: NEC, LACC, LISGIS, GAC, INCHR etc, Civil Service Staff in the Judiciary and Legislature or any person on GoL Budget Payroll approved by MFDP. It is obvious that the GAC, appellant herein falls under the CSA and not the Ministry of Labor.

Going further, [Section](#) 46.2(a) of the Decent Work Act [titled](#): “General Protection of Existing Rights, [provides that](#): “Nothing in this Act shall be taken to abolish, affect, alter or remove any entitlement, interest or right accrued, acquired or exercised under the Labor Law and the Labor Practices Law.”

This means legally that any rights that already existed or accrued under the old Labor Law or Labor Practices Law are preserved and that the new act cannot be interpreted as taking those rights away merely because the law has changed; therefore, employees, employers, and unions keep benefits, rights, and obligations that had already accrued before the commencement of the new Act.

The said section quoted also provides the following also:

(b) Without limiting the scope of the preceding provision: i) All accrued entitlements of employees who were already employed at the time of this Act coming into force shall remain vested in those employees. ii) All contracts of employment that were in force at the time of this Act coming into force shall remain unaffected, and the service of all employees employed under those contracts shall continue unaffected. iii) All appointments made, or permits issued at the time of this Act coming into force shall remain valid. iv) All minimum wage orders in force at the time of this Act coming into force shall remain in force until replaced. v) All collective agreements in force between any employer or employers’ organization and any union or unions at the time of this Act coming into force shall continue in force unaffected. vi) Any legal proceedings that had already been commenced, in which any question arises concerning the application of the Labor Law or the Labor Practices Law, whether or not that proceeding was commenced under either of those laws, shall continue to be on foot and shall not be in any way affected, and shall be decided under those laws as they were at the relevant time, notwithstanding the operation of section § 46.4.

Section 46.4 of the Decent Work Act provides the following: “The following statutes are hereby repealed: a) Labor Law, Title 18; and b) Labor Practices Law, Title 18A, except as provided.”

This shows that this law explicitly provides that legal rights and obligations that arose under the repealed legislation are preserved while the Decent Work Act governs future situations.

This makes it more obvious that the Decent Work Act cannot be used as the law in this case given the facts and circumstances as that would be explicitly against the law and the intent of the framers thereof.

Having determined that the Ministry of Labor and the National Labor Court was without jurisdiction in the first place, we need not delve into the other issues raised herein as the ruling as rendered by the lower tribunal is null and void.

WHEREFORE AND IN VIEW OF THE FOREGOING, the final ruling of the National Labor Court affirming with modification the ruling of the Ministry of Labor Hearing Officer is hereby reversed. The Clerk of this Court is ordered to send a Mandate to the National Labor Court, commanding the judge therein to resume jurisdiction and give effect to this Judgment. Costs are ruled against the appellees. IT IS HEREBY SO ORDERED.

WHEN THIS CASE WAS CALLED FOR HEARING COUNSELLOR RODNEY P. KUOW, IN-HOUSE LEGAL COUNSEL OF THE GENERAL AUDITING AGENCY (GAC) APPEARED FOR THE APPELLANT. COUNSELLOR ARTHUR T. JOHNSON OF THE CONSORTIUM OF LEGAL PRACTITIONERS INC., APPEARED FOR THE APPELLEE.

Reversed.