LIBERIA ELECTRICITY CORPORATION (LEC), represented by and thru its Managing Director, SAMUEL BURNETTE, JR., Appellant, *v.* **CHARLES S. MONGRUE** and **THE BOARD OF GENERAL APPEALS**, Appellees.

APPEAL FROM THE CIRCUIT COURT FOR THE SIXTH JUDICIAL CIRCUIT, MONTSERRADO COUNTY.

Heard: October 30, 1984. Decided: November 23, 1984.

1. An employer may dismiss, without liability, any of its employees who are found guilty of a serious breach of duty, such as cheating and defrauding the employer, shrinking work, etc.; but where liability is laid and alleged, proof must be had through an investigation, especially when the employee complains.

2. When liability is laid in dismissing an employee, the guilt of the employee must be established as a condition for his dismissal.

3. The law which vests in an employer the right to dismiss an employee without liability for serious breach of duty contemplates preclusion of a formal audit exercise finding that the employee has failed to account for funds entrusted to his care.

4. A crime is a violation of law. It is distinguished from a civil injury in that it is a breach of the public right and of duty due the whole community in its social and aggregate capacity, whereas civil injury is considered merely as an infringement or privation of the civil rights of individuals.

5. The non-accountability of funds by an employee is deemed a breach of the public trust, rights and duties, rather than a civil injury. Therefore, where the employer predicates the dismissal on section 1508 of the Labor Law, but also bases the same on an audit report that has been properly challenged by the employee, there is a need and a legal obligation to establish the employee's guilt by proof through due process of law.

6. Where the dismissal of an employee for an alleged breach of trust is devoid of a due process of law hearing, the dismissal is without legality.

7. The legislative intent of section 1508, subsection 5, of the Labor Law, is construed by the Supreme Court to mean that before the employee can be dismissed by his employer for gross breach of duty, there must be an investigation, properly conducted at the place of business of the employer, to establish the guilt or innocence of the employee.

8. Under authority vested in it, the Supreme Court may affirm, reverse, modify or render such other judgment as in its opinion will best effectuate the administration of justice.

The appellant appealed from a judgment of the Civil Law Court for the Sixth Judicial Circuit, Montserrado County, confirming the ruling of the hearing officer and the Board of General Appeals of the Ministry of Labour, adjudging appellant liable for the dismissal of the appellee. A series of audits con-ducted had revealed a shortage of funds entrusted to appellee, and for which he could not account. Although the appellee had challenged the audit reports, the appellant had nevertheless determined first to suspend the employee and later to have him dismissed. In effecting the dismissal, the appellant used section 1508 of the Labor Law of Liberia which authorized an employer to dismiss an employee, without incurring liability, for gross breach of duty. Upon receipt of the dismissal communication, the appellee filed an action with the Ministry of Labour, charging the appellant with wrongful dismissal.

After an investigation of the claim, the hearing officer concluded that the appellee had been wrongfully dismissed and ordered the appellant to reinstate the appellee with all of his entitlements, or in the alternative the appellant pays the appellee the amount of $9,753.60 in lieu of reinstatement. The Board of General Appeals of the Ministry of Labour and the Sixth Judicial Circuit Court for Montserrado County, to which appeals were taken from the decision of the hearing officer, affirmed the ruling.

On further appeal to the Supreme Court, the judgment was affirmed with modification. In affirming the judgment of the lower tribunals, the Supreme Court held that while the Labor Law of Liberia granted to the employer the right to dismiss an employee for gross breach of duty, without incurring liability, yet where the employer accuses the employee of committing an act constituting a breach of trust, the employer is under a legal duty and obligation to prove the allegations. Under such circumstances, it said, the employee is entitled to a due process of law hearing, especially where the employee challenges the findings said to constitute the alleged breach of trust. The Court observed that in the instant case, where the employee was accused of a shortage of funds entrusted to his care, there was need for a hearing to be conducted, and that the failure to conduct such hearing rendered the dismissal wrongful.

The Court rejected the contention of the appellant that the employee's gross breach of duty was an exhibition of inefficiency by the employee, that this was manifested in the shortage, and that there was no need for a hearing under the law. The Court noted that there was no

record to show that during the entire period of the appellee's employment with the appellant, spanning the period from 1972 to 1981, that the appellee lacked the skills or was inefficient in the fulfillment of his duties, except for the shortage covered by the audit period. The Court concluded therefore that the appellant could not avail itself of the provisions of section 1508 without incurring liability.

On the question of the amount of the award, the Court determined that there had been a miscalculation in the award made to the appellee. Noting that under the appellate powers vested in it, it had the authority to affirm, reverse, modify or enter such judgment as justice dictates, the Court made a new calculation increasing the award from $9,753.60 to $10,713.00, the same being twenty-four month's salary plus leave pay due the appellee. With this modification, the Court proceeded to *affirm* the ruling and judgment of the lower tribunals.

Rogers S. Steel and *Elijah Garnett* appeared for appellant. *The Obey and Garlawolo Law Firm* appeared for appellee.

MR. JUSTICE KOROMA delivered the opinion of the Court.

The history of this case reveals that the appellee, Charles S. Mongrue was employed by the Liberia Electricity Corporation (LEC) in 1972 in the capacity of a cashier and that for a period of more than eleven years, he served the LEC in this capacity until his dismissal in 1983 for what the corporation termed "gross breach of duty." It appears that the gross breach of duty was predicated upon the appellee's failure to account for a certain amount of money said to be the property of the appellant corporation. Several communications, including a letter terminating the services of the appellee, Charles S. Mongrue, were exchanged between the appellant and appellee. It appears further that several internal and external audits were conducted, each of which showed a reduction in the amount said to be unaccounted for by the appellee. Through this exercise, the appellant finally settled on the amount of $4,774.49 from the original figure of $16, 894.10, said to have been unaccounted for by the appellee. The appellee challenged each audit result, declaring that there was still "very heavy dark cloud of un-certainty as to the accuracy of said amount because of the unfair steps the auditors had taken against me....." Despite this serious attack and indictment against the auditors, the appellant did not proceed further, as required by the due process of

law provisions of our Constitution to establish the culpability of the appellee. Instead, on October 4, 1983, the below quoted letter was ad-dressed to the appellee:

"LIBERIAN ELECTRICITY CORPORATION
P.O. BOX 65 MONROVIA, LIBERIA
October 4, 1983
Mr. Charles Mongrue
Cashier Branch Station
Gbarnga Station
Liberia Electricity Corporation
Monrovia, Liberia
Dear Mr. Mongrue:

The management of the Liberia Electricity Corporation (LEC) wishes to inform you that in keeping with section 1508 (5), (6) and (7) of the Liberian Labor Law, your services with said corporation are hereby terminated effective immediately.

In view of the foregoing section, as above cited, you will receive payment only of wages due plus leave pay, if any. Upon receipt of this letter, you are hereby directed to turn over all properties of the LEC to Mr. Francis Bedi Supermarket, Gbarnga Station.

Meanwhile, we want to extend our sincere thanks and gratitude to you for whatever you have rendered the LEC during your tenure. We wish you well in all your future endeavours.
Kind regards.
Very truly yours,
Sgd: Lionel A. Keller, Sr.
ACTG. DY. MANAGING DIRECTOR (TECH)
CC: Mr. Harry T. Yuan, Sr.
MANAGING DIRECTOR
Mr. John B. Vawor, Dy Managing Director (Adm)
Mr. Govind D. Khandelwal, Comptroller
Mrs. Mydea Reeves, Manager & Training Dept.
Mr. Emmanuel B. James, Manager Legal Services Dept.
Mr. R. K. Sridharan, Chief, Cum Management Accountant"

Upon the receipt of this letter, Mr. Mongrue instituted an action of wrongful dismissal in the Ministry of Labour before a hearing officer. Following a hearing in which both parties presented evidence and examined witnesses, the hearing officer made an extensive ruling, wherein he concluded that the appellant had wrongfully dismissed the appellee. He therefore ordered that the appellee be reinstated with all entitlements appertaining to his status of employment, as if he had never been dismissed or that he be paid in lieu of reinstatement to the tune of $9,751.60. To this ruling, the appellant accepted and appealed to the Board of General Appeals in the Ministry of Labour. Following a review of the case, upon the records from the hearing officer, the Board of General Appeals confirmed the ruling of the hearing officer, noting that the dismissal could not be sustained in the absence of proof of guilt. The appellant excepted to this ruling of the Board and filed a one count petition in the Civil Law Court, Sixth Judicial Circuit, Montserrado County, for a judicial review. The said petition having been denied and the decision of the Board of Genera1 Appeals confirmed, the appellant has appealed to this Court of terminal adjudication for final determination, upon a four-count bill of exceptions. For our purpose, we shall consider and pass upon only counts one and three.

The appellant has contended that the management of LEC had the right, in consonance with section 1508, sub-sections 5 and 6 of the Liberian Labor Law, to dismiss an employee and pay him in lieu of notice for (1) lack of skill or manifest inefficiency of the employee, which makes impossible the fulfillment of his duties under the contract; and (2) where the employee committed any other serious offense against his obligation under the contract. The appellant maintained that the appellee's failure to account for $4,774.49 of the company’s money was evidence of his inefficiency and lack of skill to efficiently manage the cashier's office, and thus ground for his dismissal.

Recourse to the Labor Law relied upon by the appellant, we observe that same has been read out of context. The said Law predicates the dismissal of an employee upon the establishment of the guilt of the employee for what the employer considers a serious breach of duty. This Law, with all of its sub-sections, in substance, authorizes an employer to dismiss, without liability, any of his/its employees who are found guilty of a serious breach of duty such as cheating and defrauding the employer, shirking work, etc. But where liability is laid and alleged by the employer, proof must be shown through an investigation, especially when the

employee complains. In the instant case, the appellant dismissed appellee on October 4, 1981, after a period of service well over eleven years, predicating said dismissal upon section 1508, sub-sections 5 and 6. The said dismissal, however, had not been free of liability and allegation against the appellee; nor was it free of complaints from the employee. In that connection, prior to Mr. Mongrue's dismissal, several audits were conducted at the instance of the management of LEC. In one of such audits, liability was placed upon Mr. Mongrue for non-accountability of the corporation's money to the tune of $4,774 49. Predicated upon this allegation and liability, Mr. Mongrue was suspended indefinitely. Mr. Mongrue complained of his suspension as being "illegal", asserting that the audit report submitted against him was inaccurate, and that he had been "suspended without proper thorough investigation". See exhibit C-5, being a letter addressed to the comptroller of LEC, dated September 21, 1983, under the signature of Charles S. Mongrue, with correct copies to the managing director, LEC, the deputy managing director, LEC, and the Minister of Justice, R. L., in which he complained about his suspension. Previous to the writing of this letter, Mr. Mongrue had written to the managing director on August 8, 1983, (exhibit C-A of the trial records) expressing his doubt as to the accuracy of the audit report. Quoting the relevant portion of his letter, Mr. Mongrue said "still I am of the opinion that there is still very dark cloud of uncertainty as to the accuracy of said amount because of the unfair steps the auditors had taken against me....."

In the light of these developments, especially where liability for the non-accountability of the amount named by the auditors had been laid at the feet of Mr. Mongrue, there was an obvious need to establish the guilt of Mr. Mongrue as a condition for his dismissal. Although the appellant contends that it never accused the appellee of any criminal offense, this Court wonders whether the non-accountability of entrusted funds is a civil liability? The audits conducted of LEC finances entrusted to Mr. Mongrue and the reports submitted therefrom constituted an indictment against Mr. Mongrue. What the law contemplates when it says that an employer may dismiss, without liability, any employee found guilty of serious breach of duty, precludes the formal exercise that the appellant conducted, including the submission of a formal audit report alleging that a party with whom certain amount of funds had been entrusted had failed to account for a portion thereof.

Crime, as defined by Black's Law Dictionary, is a violation of law. The distinction between crime and civil injury is that the former is a breach of the public right and of duties due to

the whole community, considered as such, and in its social and aggregate capacity; whereas the latter is an infringement or privation of the civil rights of individuals merely. BLACK'S LAW DICTIONARY, (4th ed., 1951). According to the argument of the appellant, the appellee was not just a cashier but was also the administrator of the LEC branch station in Gbarnga, and in that capacity, collected and disbursed LEC funds in that community. The alleged non-accountability of such funds was a breach of a public trust and could not be considered a civil injury, but rather a breach of public rights and duties to the Gbarnga community. Hence, there was a need, and in fact a legal obligation, in the light of all that had transpired, to establish Mr. Mongrue's guilt, by due process of law, as a condition for his dismissal. In this respect, the guilt of no person in Liberia, except those who belong to the military and paramilitary can be pronounced with legal certainty except when done in a judicial forum. It was therefore the obligation of LEC to seek such pronouncement, and it was the right of Mr. Mongrue to defend himself. This not having been done, the dismissal of the appellee was without legality.

The further contention of the appellant, to the effect that appellee's dismissal was occasioned by his lack of skill or his manifest inefficiency, which made impossible the fulfillment of his duties under the contract, is indeed a void argument. For, in addition to the absence of any fact in the trial records to support this position, the service record of the appellee vitiates the contention. There is no record to show that from 1972, when the appellee was employed by the appellant to serve as cashier and administrator of its branch station up to 1981, when the appellant accused him of non-accountability of entrusted funds, that the appellee exhibited any lack of skill or manifest inefficiency. According to appellant's witness, periodic audits were conducted of the LEC branch station. He did not say that this exercise excluded 1972 to 1981 or that during that period any non-accountability of appellant's funds was ever reported. He also did not say that any lack of skill or manifest inefficiency in the fulfillment of the employee's duties was discovered or re-ported. In addition, there was no testimony that there was any report of a serious breach of duty on the part of the appellee. It appears therefore that the alleged serious breach of duty, lack of skill or manifest inefficiency of appellee, which allegedly made impossible the fulfillment of his duties, occurred during 1981 to 1983, when the audits were conducted and the appellee consequently charged with un-accountability of entrusted funds, and which thereafter resulted in his dismissal. Based upon this assumption, it cannot reasonably follow that appellee could have exhibited a lack of skill or be manifestly inefficient and still serve the

appellant as cashier and administrator for a branch station of LEC from 1972 1981. Hence, if the appellant elected to predicate the dismissal of the appellee on section 1508 of the Labor Law as its legal ground when the audit reports had been properly challenged by the appellee, then it was necessary for proof of the appellee's guilt to have been established as the legislative intent of the statute relied upon suggests. The Supreme Court has construed the legislative intent of section 1508, subsection 5 of the Labor Law, to mean that before an employee can be dismissed by his employer for having allegedly committed a gross breach of duty, there must be an investigation properly conducted at the place of business of the employer to establish the accused employee's guilt or innocence or else the dismissal of the employee involved is unjustified. *United Liberia Rubber Corporation and the Chairman of the Board of general Appeals v. McCauley,* 29 LLR 342 (1981), decided July 11, 1981. Therefore, the dismissal of Charles S. Mongrue by the management of LEC, not being in compliance with nor supported by law, is indeed wrongful and legally null and void. Count one of the bill of exceptions is therefore overruled.

In count three of the bill of exceptions, we have not been able to follow the contention of the appellant very well. It appears that this count in the bill of exceptions is contesting the mathematical correctness of the award of $9,753.60, being the ruling of the hearing officer, as confirmed by both the Board of General Appeals and the trial court. In this connection, the appellant maintains that the last month's salary of appellee being $150.00 multiplied by two years or twenty-four months, could not give the mathematical sum of $9,753.60.

However, in arguing the above issue in counts 5 and 6 of the brief, the appellant appears to be saying that the confirmation by the trial court of the award of two (2) years' salary was erroneous because the appellee was not wrongfully dismissed; and that the appellant elected to utilize its right under section 1508 of the Liberian Labor Law to terminate the services of an employee without notice and to pay in lieu thereof, based on a serious breach of duty and manifest inefficiency by the appellee. The contrast between the argument in the brief and the issue raised in count three of the bill of exceptions has created a state of confusion as to what is presented for this Court to pass upon. However, since we have lengthily treated the issue of how and when an employee should be dismissed when a serious breach of duty is alleged, we will now focus our attention on the calculation of the award.

The award of $9,753.60 would certainly represent a miscalculated figure if two (2) years of

the last monthly salary of the appellant of $150.00 represented a legal and factual argument. However, the records at the hearing level reveal otherwise. One Mr. Richard Devine, an employee of LEC, in the capacity of assistant chief accountant, testified before the hearing officer in these words:

"At the time the complainant was dismissed by defendant management, his monthly salary was $425.00 and not $485.00 as stated in his statement in chief. This can be proved by the salary card."
He testified further:

"The document now in my hand is a salary card for December 1980 for the complainant in this case which carries $425.00 as his monthly salary at the time of dismissal." (Sheet. no. 50, certified true and correct copy of the records of the Civil Law Court, dated December 6, 1983).

This evidence, as given by a prime witness for the appellant, is essential in aiding us to decide whether the amount awarded by the hearing officer is really a mathematical miscalculation. Recourse to the ruling of the hearing officer as recorded on sheet no. 33 of the certified records to this Court, we observe that the hearing officer based his calculation on a monthly salary of $385.50 and 160 days for nine months, plus annual leave pay at $3.21 or 25% daily rate. The appellee had testified to a monthly salary of $485.00 subsequent to his dismissal, while the appellant management's witness had testified to $425.00. We must accept one of these as the correct figure since the hearing records are void of any evidence in support of a monthly salary of $385.00.

Hence, this Court, in the exercise of its appellate jurisdiction under the law of this land, being authorized to affirm, reverse or render such other judgment as will in its opinion best effectuate the administration of justice, equity and law, *Williams v. Tubman,* 14 LLR 109 (1960), and upon review of the records on appeal, hereby overrules count three of the bill of exceptions and affirms the award of the hearing officer with the following modification: That since the prime documentary evidence on the hearing level shows that the terminal monthly salary of the appellee at the time of his dismissal was $425.00, this amount be multiplied by twenty-four (24) months, plus his leave pay. Therefore, by mathematical calculation, $425.00 times twenty-four (24) months will equal $10,200.00. Adding the leave

pay of $513.00 to this amount gives a total of $10,713.00. This is the award to the appellee for his wrongful dismissal. In arriving at this conclusion, we rely upon *Johns v. Republic,* 13 LLR 143 (1958); and *Williams v. Tubman,* 14 LLR 109 (1960).

Wherefore and in view of all the facts, circumstances and legal citations herein advanced, we hold that the ruling of the court below be, and same is hereby affirmed as modified. And it is so ordered.

Judgment affirmed, as modified.

MR. JUSTICE SMITH, dissenting.

I disagree with the holding of my distinguished colleagues of the majority and therefore have withheld my signature from the judgment affirming and confirming the ruling of the court below adjudging the appellant liable to pay compensation to the dismissed employee, appellee in this case. I strongly feel that the complaining employee is not entitled to any compensation besides that for which he worked prior to his dismissal because, in my view, his dismissal was legitimate and not wrongful. I hold very strongly that long service is not a license for any employee to behave carelessly and irresponsibly. A long service employee ought to be a shining and emulating example of confidence, ability, reliability and trust. But where an employee believes that his long service with a corporation gives him legal title to his job and he therefore begins to misbehave to the detriment of his employer, he should be summarily dismissed without notice or be paid in lieu thereof.

The facts in this case, as disclosed by the records before us, which my distinguished colleagues of the majority have attempted to point out in the majority opinion just read, are as follows:

Appellee Charles Mongrue was employed by appellant in May 1972 and subsequently elevated to the position of cashier. He served in many outstations, with Gbarnga, Bong County, being his last station of assignment. As is customary to conduct annual audits, the appellant corporation engaged the services of Price Waterhouse, external auditor, through the Bureau of General Auditing, Republic of Liberia, to conduct an audit of the financial activities of its outstation in Gbarnga, Bong County, where the appellee was serving as cashier.

Two auditors of Price Waterhouse, accompanied by the appellant's chief accountant and the assistant chief accountant, Esther Page and Richard Devine, respectively, proceeded to Gbarnga to conduct an audit of the LEC branch's financial management for fiscal year 1981-1982, which at the time, was being handled by appellee as cashier. The audit was conducted and the report prepared. The report disclosed a figure of $16,894.10 to be accounted for by the appellee. The accountants of the appellant who accompanied the external auditors indicated in their report, among other things, substantially as follows:

1. That there was a system of unauthorized cash credit to employees by the cashier, appellee herein, resulting in an outstanding of $14,688.30.

2. That gross violation of the disbursement regulations of April 1, 1982, promulgated by management, prohibiting the payment of per diem from collections, resulted in the unauthorized expenditures of $240.00 and $110.00, respectively.

3. That there were unauthorized expenditures of $11,522.05 in the month of August and $12,692.25 in the month of September 1982 as petty cash out of a total cash receipts of $69,398.70, and $19,282.65 for the months of August and September, 1982, respective-ly, when indeed the petty cash float for the Gbarnga station is limited to $2,000.00.

4. That there was inconsistency in the receipts and expenditures as they were reflected in the receipt register and expenditure vouchers wherein the figures differ.

5. That there was no systematic recording to control the reconnection fee of $15.00 imposed, and that as a result, one could not tell the total amount imposed as reconnection fee to be collected.

6. That receipt Nos. 0215 to 0225 which show cash collection amounting to $1,818.30 were never reflected in the cashier's financial report sent to Monrovia.

These were but a few of the irregularities and discrepancies disclosed in the report of the two accountants who, among several other recommendations to management with a view to regularizing the financial management of the Gbarnga substation, also recommended the dispatch of internal auditors to Gbarnga to investigate the discrepancies in the accounts handled and controlled by the appellee.

Based upon management's letter, dated October 23, 1982, a team from the internal audits department of the appellant corporation, composed of Messrs. H. Likle and J. Wilson, proceeded to Gbarnga to undertake an audit covering the period appellee was in charge of the Gbarnga station's financial management. The purpose of the audit was to verify the audit conducted by Price Waterhouse. The internal auditors reported a shortage of $13,528.53 in the accounts of the appellee as against $16,894.10 reported by the external auditors. Management thereafter discovered that the difference between the two audit reports came about because appellee did not submit some expenditure documents to the external auditors. Appellee was therefore required to pay the $13,528.53 instead of the $16,894.10. Later, on August 8, 1983, appellee wrote to management contending that certain other expenditures were legitimately made, but that no consideration was given to them by the internal auditors. Based upon this contention, management again directed the assistant chief accountant, Richard Devine, to look into the matter. Mr. Devine probed into the matter and accepted the expenditures made by the appellee, thereby reducing his shortage to only $4,774.49, which appellee could not justify and account for at all. Although appellee was under suspension during the exercise, he was still being paid his regular monthly salary up to the time of his dismissal. The management felt that the irregularities and discrepancies, as disclosed in the financial management of its Gbarnga substation by the appellee, were serious breaches of duty and a justification for his summary dismissal, without notice, or pay in lieu thereof, under section 1508 of the Labor Law of Liberia.

Appellee, for his part, contended that the audit reports were conflicting and that if indeed he was short in his account, appellant had not proven any criminal charges against him in any court of justice to justify his summary dismissal. Hence, he said, his dismissal, after eleven years of service, was wrongful. My distinguished colleagues of the majority are in full agreement with this contention of appellee and hold that if the dismissal was the direct result of the shortage, which is a criminal offense, the appellant's failure to prosecute the appellee to establish his guilt in support of the charge of serious breach of duty is an indication of

lack of evidence to prove the charge of serious breach of duty as contemplated by the Labor statute. They concluded that the appellant corporation did not either have a case against appellee or was compounding a felony, and that therefore appellee's dismissal was wrongful.

I am in full agreement with the fact that by virtue of appellee's employment by appellant as cashier, there existed a relation of trust and confidence, and that the breach thereof constitutes a serious breach of duty in the meaning of the Labor Practices Law. I am also of the opinion that it constitutes an offense if the circumstances, as disclosed by the several reports of the auditors, exist. But I strongly believe that the carelessness and the lack of skill and ability of appellee, as demonstrated by him during the whole exercise, had interfered with his criminal intent and the evidence of conversion and, therefore, made it difficult for management to successfully prosecute a criminal charge against him. But this interference did not destroy the fact of appellee's carelessness and the lack of skill and manifest inefficiency, coupled with the irregularities he committed by his inability to properly and efficiently manage the financial affairs of appellant's substation, resulting in the loss of huge sums of money.

Under the circumstances, it cannot be suggested by any prudent man that appellee should still remain in his cashier job or that another post in the corporation be created for him, for which no appropriation had been made, because appellee has a legal title to his job. An employer has the inherent power to employ and to dismiss. The labor statute under which the appellee was dismissed in the exercise of the employer's inherent power, reads as follows:

"5. Notwithstanding the provision of section 1508 of this chapter an employer may dismiss an employee engaged for an indefinite period without notice, subject to payment only for wages due, where it is shown that the employee has been guilty of a serious breach of duty.

"6. The following acts and violations shall be deemed to be serious breaches of duty within the meaning of the preceding section entitling the employer to terminate without notice or pay in lieu of notice in contracts of employment for an indefinite period:

"(a) Any of the acts or violations specifically set in subsections of this section;

“(b) Lack of skill or manifest inefficiency of the employee which makes impossible the

fulfillment of his duties under the contract;

"(c) If the employee commits any other serious offense against his obligations under the contract." (See section 1508, chapter 16 of the Labor Practices Law of Liberia--Employment in General).

According to the provisions of the labor statute quoted *supra*, a serious breach of duty does not only mean the commission of a criminal offense. An employee also commits a serious breach of duty, and may be dismissed without notice or payment in lieu of notice, if there is a showing of lack of skill or manifest inefficiency which makes impossible the fulfillment of his duties under the contract. For instance, appellee, who was appellant's cashier in its substation in Gbarnga, was entrusted with receiving, handling and depositing all funds collected from electric bills, etc. As is customary, during the annual audit of his account, appellee could not account for $16,894.10. This amount was later reduced to $4,774.49 because of his negligence, carelessness and inability to submit to the auditors at the time of each audit expenditure documents which were in his possession. He committed other irregularities which resulted in the discrepancy of his account, as pointed out in the report of the chief accountant and her assistant. It is my opinion, therefore, that the dismissal of the appellee was not wrongful and that accordingly, he should not be entitled to compensation. I therefore dissent.