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Final Report - Payroll Assurance

Controller and Accountant
General's Department

November 2012

Advisory

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List of Acronyms

NO.	ABBREVIATION	MEANING
1	API	Application Programming Interface
2	BCP	Business Continuity Plan
3	BoG	Bank of Ghana
4	CAGD	Controller and Accountant General's Department
5	CobIT	Control Objectives for IT
6	CSS	Computer Services Section
7	DRP	Disaster Recovery Plan
8	FMS	Financial Management Services
9	GES	Ghana Education Service
10	GIFMIS	Ghana Integrated Financial Management and Information System
11	GoG	Government of Ghana
12	IPPD2	Integrated Personnel and Payroll Database
13	ISO	International Organization for Standardization
11	ITIL	Information Technology Infrastructure Library
12	MDA	Ministries, Departments and Agencies
13	MMDA	Metropolitan, Municipal and Districts Assemblies
14	OHCS	Office of Head of Civil Service
15	PPD	Payroll Processing Department
16	PPS	Personnel Processing Section
18	PV	Payment Vouchers

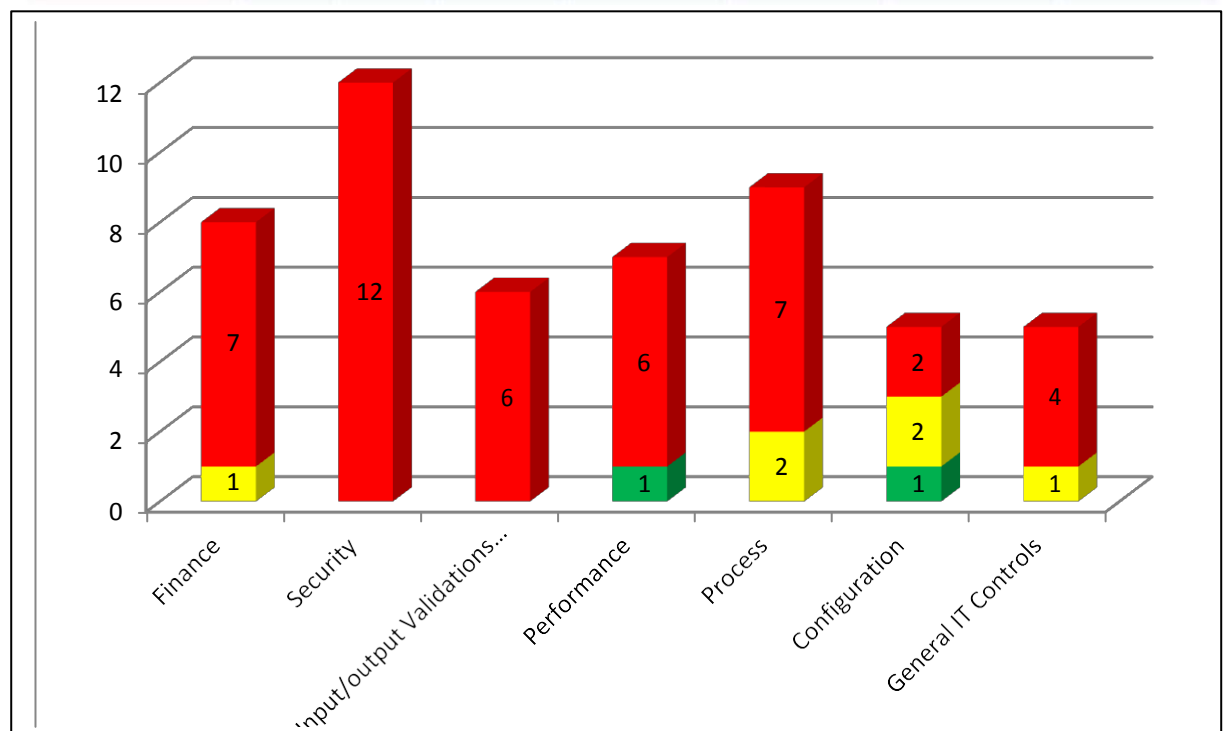
19	SIT	Special Information Types
20	SOP	Standard Operating Procedures

1 Executive Summary

KPMG conducted a review of the Integrated Payroll and Personnel Database (IPPD2) of the CAGD; an Oracle Human Resource Management software implemented to manage the payroll and personnel information for both active and retired Government of Ghana (GoG) employees. The overall objective of the engagement was to determine whether adequate procedures and controls exist over input, processing and output of data. The payroll review was conducted in accordance with the International Standards for the Professional practice of Internal Auditing. The engagement was carried out over a period of three (3) months by KPMG professionals.

This report presents our findings and recommendations resulting from the review of IPPD2 and its control environment under the following broad impact areas: Finance, Security, Input/output validations, Performance, Configuration and General IT controls. It also reports on the outcome of our review of the existing payroll processes, identifies gaps, and presents recommendations for improvement. Furthermore, high-level recommendations on integrating the current IPPD2 system with the release 12 of GIFMIS E-Business Suite were also discussed in this report. The summary of key findings is illustrated in the chart below.

Impact Areas	Finance	Security	Validation	Performance	Process	Configuration	General IT Controls
No. of Issues	8	12	6	7	9	5	5



■ High Impact
 ■ Medium Impact
 ■ Low Impact

Highlights of the major findings grouped under the respective categories are as follows:

Findings with direct financial impact:

i. The IPPD2 processes salaries for employees on unpaid leave.

Currently, there are instances of salaries being processed for employees on leave without pay, study leave without pay and unauthorized leave. We recommend that the system be configured to exclude employees on unpaid leave before processing of payments. Processing of unearned salaries for employees on unpaid leave in the system should be stopped with immediate effect in order to avoid further financial loss to the State. In addition, adequate recovery measures should be in place to ensure unearned salaries are retrieved accordingly.

ii. Double payment of salaries when employees move from old salary to new salary structure.

IPPD2 processes double payments when employees move from old salary structure to the new one. The new salary element gets attached to the employee while the old salary does not get terminated in the IPPD2. This is primarily due to the existing manual process of terminating old salary structure and assigning the new structure to employees. This current practice must be stopped and the old salary structure elements be terminated in the system automatically when an employee moves from the old structure to a new structure. Added controls should be incorporated within IPPD2 to validate or check the salary structure the employee is on prior to calculating the monthly salary.

iii. Payment of Income Tax can be avoided in IPPD2.

Income Tax computation logic built in IPPD2 can be bypassed by users and any amount entered is processed by IPPD2 as income tax. Access to modify/bypass income tax computations built in IPPD2 is a major risk and should be disabled with immediate effect.

iv. Payment of salaries to potential "Ghost Employees"

There are 3,288 potential duplicate employees that have been identified in IPPD2 having identical first name, last name, national identifier, date of birth and joining date. This could potentially cause a major loss of revenue to GoG. As a matter of urgency, duplicate checks on employee first name, last name, date of birth and other key parameters if applicable should be introduced into IPPD2. Data entered during hire should be validated and rejected/notified in case of potential duplicates.

v. Duplicate/Invalid Bank Accounts in IPPD2

There are 2,498 invalid/duplicate Bank Accounts being used by 55,219 employees in IPPD2. This is a major gap in IPPD2 as duplicate accounts could be used to perpetuate fraud. The validation of account numbers during input is very critical to mitigating the risk of fraud in payroll processing.

Security issues

i. Unsecured custom tables continue to be used for bank file generation in IPPD2.

The use of custom tables to capture processed payroll data is not a recommended practice. What is processed may not be what is paid out. This is a major risk considering the accuracy of the data that is being moved into the custom tables. There is also a huge security risk as data can be tampered in the custom tables without leaving any audit trail in IPPD2, as the audit feature on the custom tables is currently turned off.

ii. Data Entry staff have access to modify allowances.

The “new entrant” responsibilities assigned to data entry staff have access to element entries which enable addition or modification of allowances in IPPD2. Each user should be given access to system functions that are relevant to their roles. Granting user access to IPPD2 functionalities which is more than required is a serious breach of security and access control rights. A clear responsibility matrix should be defined as soon as possible to specify access levels of different users in the IPPD2 system.

iii. “View only” responsibility/access right to IPPD2 can run payroll

The “view only” responsibility granted to the technical and reporting team members and sectional heads of PPS in the IPPD2 has access to run rollback or retry payrolls. “View only” responsibilities having payroll run/rollback access is a major security issue and a risk to accurate payroll processing. All “view only” responsibilities should not be provided with the access to run payroll and should be addressed immediately

iv. High number of users with Super User Access to IPPD2

This is also a major security issue since the “super user” responsibility has access to critical payroll processing functionality and data. There is a need to review all users having super user responsibilities and check for unauthorized access. Ideally, one should limit the numbers of users having “super user” responsibility as this would ensure better control, accountability and smooth payroll processing.

Input/output Validation issues

i. No validation in IPPD2 during the salary structure change of an employee

The lack of validation during salary structure change is a major gap in the system and can raise questions on the accuracy and reliability of payroll processed in IPPD2. The absence of validation in IPPD2 could cause double payment of salaries. Controls should be incorporated into IPPD2 to validate the grade of employee during salary structure change. The IPPD2 should not allow changes to salary structure if an employee is still associated with the old grade structure.

ii. No validation on employee bank account numbers

In the current IPPD2, multiple employees can have similar banks and account numbers. Validations on account numbers entered during input are highly critical to avert fraud ensure ghost employees are not processed in IPPD2. Validations must trigger prior to or at the time of input and should not accept multiple employees with same bank account numbers and branch.

iii. No validation on allowances input into IPPD2

Currently, there are no measures in IPPD2 to track and validate allowance inputs into IPPD2. Most of the allowances are entered into the system manually and there are no exception reports or validations in place in IPPD2 to track allowances. The process of manually entering allowances against employees is not a recommended practice and should be reviewed. Considering that there are no validations in the system on the amounts entered, any amount keyed into IPPD2 by a user as allowance would be accepted and processed by the payroll system.

iv. Employees getting paid post-retirement age

Processing regular payments to employees in active service post their scheduled retirement ages is a major risk and has a severe cost impact. Employee actual dates of birth need to be captured in the system and defaults should not be accepted. The IPPD2 should be configured to manage the transition from active employee to retirement in a timely manner in order to avoid incorrect payments to employees above age (or below age).

Findings that impact on IPPD2 Performance

i. There are over 400 million obsolete records in a database table impacting on IPPD2 performance

This row count is unacceptably high, with Oracle recommending storage size of around two (2) million for optimal performance within the application. The high count is primarily due to a high number of obsolete data found in the IPPD2. This has a huge impact on the performance of IPPD2 resulting in slowing down of the system during transactions and payroll processing. It is highly recommended that the system be purged of obsolete links in the table in order to improve performance.

ii. Use of old Ghana cedi (discontinued) in IPPD2 causing unnecessary currency conversion overheads.

The currency conversion computation (converting from old Ghana Cedi to new Ghana Cedi) still exists in IPPD2 even though the usage of the former has been discontinued. Currently, all elements created after the introduction of the new Ghana Cedi (GHS) are made to go through a redundant process of currency conversion resulting in a huge performance overhead on the payroll processing. It is recommended that all elements created after the

introduction of the new Ghana Cedi be created with the same input and output currencies (i.e. new Ghana Cedi-GHS).

iii. Invalid database object count too high

There are 1,228 invalid objects observed in the IPPD2 database. The existence of such a huge number of invalid objects creates system integrity issues and restricts the system from performing to its fullest. Invalid objects should be re-compiled and made valid in the system. The status of all objects in the system should be monitored periodically and ensure respective teams are informed in cases of invalid objects.

Process issues

i. Delayed entry of New Entrants

Time taken (6-24months) for new entrants to receive their first salary especially for Ghana Education Service employees etc, is unacceptable and causes great inconvenience to the employee. Processes need to be streamlined in order to ensure new starters input files reach PPS/PPD as early as possible to avoid delay in salaries and retro processing. These process issues contribute significantly to the huge performance overhead in processing salaries retrospectively.

ii. There are over 2,400 duplicate/invalid bank account numbers in IPPD2

A total of 2,498 invalid Account Numbers or duplicate bank account numbers were detected in IPPD2. Further drilldown on this finding revealed that the majority of the cases occurred with the rural banks, who do not necessarily credit salaries based on account numbers. The process of rural banks crediting salaries based on the employee names is a huge risk and there can be chances of amounts getting credited to wrong or "ghost" accounts. It is recommended the IPPD2 is configured such that capturing of valid account numbers is made mandatory in the system.

iii. Inadequate time for Data Entry and Validation on IPPD2

The current window available to PPS for data entry within a month is too short. Currently PPD requires 18-20 days to process payroll for all employees on the IPPD2 system, about 3-4 days allocated to data entry validations, and the rest for data entry by the PPS. This window is too short for the PPS to complete and validate activities such as new starters, promotions and termination transactions, which often results in inaccurate entry. There is an urgent need to review the entire payroll process and system performance metrics, with the objective of streamlining the documented processes to reduce operational time in order to increase the data entry window.

iv. About 3,000 records of Active Employees have out-of-range Ages

There are a number of incorrectly captured Dates of Birth in IPPD2 leading to established staff employees falling under or way beyond (in some instances, above 200 years) expected

age ranges. The process of terminating employees when they are due for retirement should be streamlined and terminations should be initiated in the system.

Configuration issues within IPPD2

i. Redundant setups in IPPD2

The team observed that a high number of elements had been created but were not being used in the IPPD2 application. The high number of element setups is a huge overhead on payroll processing and is not a recommended practice. It is advised that similar elements by payroll be grouped together and a single element can be created in the system.

ii. Payment processing computation logic can be bypassed by users

Contrary to expected security considerations, the processing logic built into the current IPPD2 system can be bypassed by the user during payroll processing. Access to modify/bypass computations built in the system is a major risk and can have severe consequences. The amounts calculated by the system can be overridden with the current configuration which can result in overpayment of salaries to employees. This demands immediate attention to ensure that access to bypass/modify processing logic in the system is disabled.

iii. Obsolete and Redundant Element Links

The design of Element Links in IPPD2 has a lot of redundant and obsolete setups. This is a significant contributor to the noted performance lags on the current IPPD2 system. Unnecessary element links should be purged as soon as possible to improve the performance of the current system.

Issues with General IT Controls

i. A number of key domains not covered in Information Security Policy

It was noted that the current Information Security Policy does not cover all relevant domains to adequately protect CAGD's information assets. Further, there is no documented IT procedures manual that clearly provides guidelines on how each policy should be put into action to protect CAGD's information assets. Management should take the needed steps to update CAGD's information security policy and develop IT procedures manual that could provide both the current and future IT security requirements of CAGD. The security policy should aim at complying with the internationally recognized security standards.

ii. There is no Disaster Recovery and Business Continuity Strategy

There is currently no existing Disaster Recovery/ Business Continuity Strategy in place to ensure recovery of critical systems and prompt resumption of business operations in the

event of a disaster. Management should expedite the current ongoing exercise of developing and implementing a disaster recovery plan that will ensure prompt resumption of business operations in the event of a disaster.

iii. Backup and recovery strategy not documented and tested.

A detailed and comprehensive backup and recovery strategy for the IPPD2 has not been documented. CAGD needs to develop a comprehensive backup and recovery strategy to ensure timely and accurate recovery of CAGD's critical data. At a minimum, this plan should consider a detailed backup plan of the IPPD2 database, including hot backups to improve database availability; logging of backups; testing of backups; and offsite storage of the backups. Backups taken should be tested and stored in a distant offsite storage facility and not at the CAGD premises.

iv. No Payroll Procedures Manual

Currently CAGD has no documented Payroll Procedures Manual to guide its staff in carrying out their respective duties. This could facilitate inconsistent execution of responsibilities relating to payroll activities. It also makes it difficult to take disciplinary action where activities performed are in contravention of CAGD Procedures and processes. Management should have a Standard Operating Procedure (SOP) in place for use by staff in the various departments.

2 Introduction

The Integrated Personnel and Payroll Database (IPPD2) system is a centralised computer based system intended to manage payroll and personnel information for both active and retired GoG employees. The wage bill of Government employees constitutes a significant percentage of total GoG expenditure and therefore requires robust control systems to prevent and detect the occurrence of error and irregularities that may be associated with the payroll system.

As the centralised system for the administration and processing of payroll for civil servants, IPPD2 is seen as an essential tool for managing both public sector finances and personnel deployment. The integrity and effectiveness of the system and its processes are therefore key to achieving accountable and sound financial management.

The IPPD2 system is expected to be integrated with version 12 of the Oracle HRMS and General Ledger modules of Oracle E-Business suite, which is currently being implemented under the Ghana Integrated Financial Management Information System (GIFMIS) project. This project is aimed at implementing full Oracle E-Business Suite to improve the management and allocation of resources to enhance the effectiveness of service delivery.

This report has been issued in accordance with the deliverables outlined in the contract. The report describes our findings, including risks and specific control weaknesses within the IPPD2 setup, together with our recommendations to address the weaknesses.

2.1 Basis of Information

The findings in this report were based on the following:

- A review of documentation, including IPPD2 setup document, business rule, previous audit reports and other documents made available to us by CAGD;
- Interviews were conducted with key process and system owners both in CAGD and MDAs;
- Thorough review of IPPD2 setups;
- Observations and assessments of some payroll processes currently in use at CAGD and MDAs;
- Controls over input, processing and output of IPPD2 were reviewed, and each control was evaluated by assessing its capability, the consistency of application of the control and the management processes surrounding the control.

2.2 Report Presentation

The report describes our findings, including risks and specific control weaknesses within the IPPD2 setup, together with our recommendations to address such weaknesses. The report also presents the approach and methodology used in arriving at the findings that we have made.

It should be noted that control weaknesses relate not only to operating controls within the IPPD2 system, but also to the procedural and monitoring controls that fall outside the payroll system.

2.3 Acknowledgement

We wish to express our appreciation for the cooperation and assistance extended to us by staff and management of CAGD, Ministry of Health, Ghana Education Service, Office of Civil Service, Judiciary and Fire Service.

2.4 Scope and Objective

The objective of this assignment was to assist the management of CAGD to determine whether the IPPD2 production environment incorporates adequate and effective controls to ensure that any systems amendments, customerisation, manual workarounds or other configurations do not invalidate these controls.

The scope of work was to determine whether the following key control areas were in existence and operating effectively:

- Each payroll transaction is authorised, complete, accurate, timely and input once and only once;
- An appropriate level of control is maintained during processing to ensure completeness and accuracy of data;
- Controls exist to ensure the accuracy, completeness, confidentiality and timeliness of output reports and interfaces;
- A complete, robust and unalterable audit trail is maintained in real-time by the IPPD2 application which allows an item to be traced from input thru to its final resting place, and final results to be broken down to its constituent parts; and
- Arrangements exist for creating back-up copies of data and programs, storing and retaining them securely, and recovering applications in the event of failure

It should be noted that while we have assisted management of CAGD in the review and identification of risks and control weaknesses together with our recommendations, the responsibility for ensuring that the control gaps are sufficiently addressed and recommendations

implemented remains with management who are also responsible for designing and implementing appropriate controls to mitigate these risks.

2.5 Our Methodology

KPMG conducted the payroll review in accordance with the generally accepted International Standard for the Professional Practice of Internal Auditing and KPMG's proprietary Audit Methodology (KAM), which offers a structured approach to evaluating applications and general IT controls that support CAGD's information system. Those standards required that the work is planned and performed by obtaining sufficient and appropriate evidence to provide a reasonable basis for our findings.

Our review methodology included, but was not limited to, observation of practices and payroll processing procedures, interviews with process and system owners at CAGD and MDAs and testing of controls over input, processing and output of IPPD2 as considered necessary.

Each control was evaluated by assessing its capability, the consistency of application of the control and the management processes surrounding the control. The controls were assessed by considering how adequately they mitigate the identified risks.

KPMG team selected five (5) key payrolls for review. These payrolls currently process payments for over 400,000 employees representing 93 percent of the total employees on the payroll system. These Payrolls were:

- Ghana Education Service (308,240 employees);
- Ghana Health Service (63,449 employees);
- Civil Service (60,700 employees);
- Fire Service (9,930 employees); and
- Judiciary Service (7,084 employees).

The review also included the pension's database which currently has 180,712 pensioners' records.

ABCD

*Controller and Accountant General's Department
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3 Detailed Findings

LEGEND



High Impact – represents potentially major deficiencies in controls that should be given a high priority for resolution.





Medium Impact– represents significant weaknesses or improvements that are less urgent, but should also be addressed on a priority basis.






Low Impact– refers to additional control enhancements that are less critical, but nevertheless represent potential improvements.


3.1 Finance



No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Response
Payroll – Financial Impact					
3.1.1	Salaries paid to employees on leave without pay				
	<p>Currently there are instances of salaries being processed for employees on leave without pay, study leave without pay and unauthorized leave.</p> <p>Following are the count of employees currently getting paid through the system who are on unpaid leave.</p> <ul style="list-style-type: none"> • Leave Without Pay - 20 employees • Study Leave Without Pay -3 employees • Unauthorized Leave - 1 employee <p><i>See Appendix for details</i></p>	<p>This is a major gap in IPPD2 as the system should not process salaries to employees on Leave without pay. Some leave entries of employees date back to 2005-2006 and salaries have been processed till date. This causes a major cost impact and loss of revenue to GoG. Measures should be initiated to recover unearned salaries.</p>		<p>Processing of payments should be addressed with immediate effect for all employees when on Leave without pay. All element formulas should have Leave without pay check incorporated.</p> <p>Adequate recovery measures should be in place to ensure unearned salaries are recovered appropriately.</p>	<p>The current setting on the system does not permit employees on Leave Without Pay, Study Leave Without Pay, Unauthorized Leave etc to receive salary.</p> <p>Newly created allowance elements that are independent of the salary element and that also do not include the normal validation check could however cause only the affected allowance element to be processed.</p> <p>A review of the element formula creation process will be undertaken with the assistance of the Payroll Consultant.</p>

No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Response
Payroll – Financial Impact					
3.1.2	Double Payment of Salaries when Employees move from old salary to new Salary Structure				
	<p>Currently double payments are processed when employees move from an old salary structure to the new one. The new salary element gets attached to the employee while the old salary does not get terminated in the IPPD2.</p> <p>There is no validation in the system to check the salary structure the employee is associated with during payroll.</p> <p>Currently the PPD manually terminates the old salary structure of all employees who move to the new salary structure. During the month of August there were double payments reported for a number of employees which was identified later and corrected.</p>	<p>Double payment of salaries is a major gap and can raise questions on the accuracy of salaries processed through IPPD2.</p> <p>Employee moving from old salary structure to the new one, continue to receive the old salary as well. The old salary does not get terminated in the system during the move resulting in double payments which causes a major cost impact and loss of revenue to GoG. There are frequent updates to the new salary structure as there is a mandate from GoG to move all employees to the new Single Spine Salary Structure which is currently done in batches and started in 1st January 2010. The current process of PPD manually terminating the old salary structure is a time consuming and cumbersome exercise and any error can cause double payments.</p> <p>There are many employees still on the old salary structure(13066) who will be moved to the Single Spine Salary Structure in the near term</p>		<p>Manual process of PPD terminating old salary structure should be scrapped and the old salary structure element should be terminated in the system automatically when an employee moves from old structure to the new structure. The element link set up for the old salary element should be fixed immediately to terminate the allowances automatically when employee moves from the old to the new structure. Validation to be included in the formulas to check the salary structure the employee is on prior to calculating the monthly salary. Since the employee can belong to a single structure at any point of time, this validation can ensure employees are not getting paid twice.</p>	<p>In general, the system configuration does not allow an employee to have more than one salary element of the same type during the same month. Thus, an employee cannot qualify for more than one salary element at the same time.</p> <p>This particular issue pertains only to the Health Sector Payroll. It emerged after Pharmacists were migrated onto the Single Spine Salary Structure, but had to revert onto the old structure which was then reactivated.</p> <p>The logic behind the old salary formula will be modified to address this anomaly.</p>


No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Response
	Payroll – Financial Impact				
		and potentially receive double payments. No validations in place to check the salary structure of the employee during payroll processing, thereby causing double payment of salaries.			
3.1.3	Payment of salaries to potential “Ghost Employees”				
	There are 3288 potential duplicate employees that have been identified in IPPD2 having identical first name, last name ,national identifier, date of birth and joining date.	The absence of duplicate checks in the system can lead to same employees being entered multiple times in IPPD2. The employee number which is generated automatically by the IPPD2 will generate multiple employee numbers resulting in ghost employees. This causes a major cost impact and loss of revenue to GoG. Measures should be initiated to recover unearned salaries.		<p>Duplicate checks on employee first name, last name, date of birth and other key parameters if applicable should be introduced into IPPD2 as soon as possible. Data entered during hiring should be validated and rejected/notified in case of potential duplicates.</p> <p>New starts report providing the list of new hires in a payroll month should be available in the system which can also help assist duplicates. The list of potential duplicates to be provided to the sectional heads of respective MDAs to identify and eliminate "ghost" names.</p>	<p>A duplicate check already exists during data capture of new entrants. In addition, standard and custom exception reports are also available to users. It must be noted however that there is a real possibility to have many employees with similar details.</p> <p>Currently, the only way to avoid multiple mechanization of an employee is by the Social Security Number.</p> <p>Unfortunately not all employees on the system have Social Security Numbers. Some are not mandated to pay Social Security Contribution, Others are yet to be</p>



No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Response
	Payroll – Financial Impact				assigned numbers by SSNIT or have wrong numbers on their records. Management is in the process of using the recent biometric data obtained for all Public Sector employees, and eventually the National Identification Number as a preferable option since it applies to all employees.
3.1.4	Income Tax Deduction				
	Income Tax computation logic built in the system can be bypassed by the IPPD2 user and any amount entered will be processed by IPPD2 as income tax. Income tax to be deducted can even be set to 0 which will then bypass tax computation logic built in the system and will not deduct tax. Access to modify entries is available to unauthorized users and whose details have been shared.	Access to modify/bypass income tax computations built in the system is a major risk and can have severe consequences. The income tax calculated by the system can be overridden with the current configuration which can result in employees not taxed during their entire service. Evasion of income tax can also have severe legal implications.		Access to bypass/modify income tax computations in the system should be disabled with immediate effect. Input Value ' Pay Value ' should not be available for update. This should be a non editable input value.	The Income Tax field had been made non user enterable as a result of this recommendation.
3.1.5	Mid Month Changes to Employee Compensation (Basic Salary).				
	The current payroll system does not cater for mid month changes to employee compensation in cases of	The current payroll system does not cater for mid monthly salary or allowances during annual		Formulas associated with elements should include pro rata logic. The following	Annual increment and promotions are always effective on the first of the



No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Response
	Payroll – Financial Impact annual increment or promotions. The system does not payout a prorated amount. This occurrence is very common as annual increments/promotions always do not take place effective first day of a month. There is an impact on allowances too as most of the allowances are based on percentages of monthly salary.	increments of promotions. E.g.: Single Spine Monthly Salary which is associated with all employees pays out the latest salary for the entire month in case of mid month changes and not the prorated amount. An employee with monthly salary 1000 Cedis gets an increment/promotion effective 21-Jun-2012 to 1200 Cedis, the system pays out 1200 Cedis for the entire month and not a prorated amount.		calculation logic can be included to overcome the issue. E.g.: Employee with salary 1000 Cedis receives an increment to 1200 Cedis effective 21 st June 2012. The monthly salary should then be calculated at rate 1000 Cedis for the first 20 days and at the rate 1200 Cedis for the next 10 days.	month. This is the policy of the Civil Service and the general public sector that informed the rules and procedures that were built into the system. Mid-month proration of salaries applies to only new entrants and the system does the proration.
3.1.6	Allowances paid to employees on leave without pay				
	Employees on Leave without pay can still be paid out allowances. E.g.: Fuel Allowance, Domestic Steward Allowance, Stipend for foreign doctors.	There is no validation in the system currently that checks if an employee has availed Leave without pay during processing of allowances. This result in employees getting paid allowances in the month even when on Leave without pay or Study Leave without pay. This causes a major cost impact, loss of revenue to GoG and measures should be initiated to recover unearned salaries.		Leave without pay validation to be included in the system while processing allowances.	Formulas behind all allowances will be reviewed with the assistance of Payroll Consultants. The system does not allow allowances which are based on a percentage of monthly salary to be paid. However, allowances that are absolute amounts may be paid, if the required formulas are disregarded when creating them on the system.


No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Response
Payroll – Financial Impact					
3.1.7	Allowances not calculated on prorated basis				
	<p>Allowances that are not based on the employee's monthly salary are currently not being paid out on a pro rata basis. E.g.: Fuel Allowance, Domestic Steward Allowance, Stipend for foreign doctors. The system always pays out the full amount to the employee irrespective of actual number of days the employee is eligible for the month.</p>	<p>This results in overpayment of allowances to the employees. Allowances are not calculated in the system on a prorated basis taking into consideration the number of days eligible for the month.</p>		<p>All allowances to be processed on a pro rata basis.</p>	<p>Proration is done only for basic pay and basic pay related allowances.</p>
3.1.8	Employees terminated during the month are paid full month salary				
	<p>Employees who are terminated during the month can be paid allowances for the full month. E.g.: Fuel Allowance, Domestic Steward Allowance and Stipend for foreign doctors.</p>	<p>There is no logic in the system that currently checks for terminations during the month while processing of allowances. Employees terminated during the month can be paid allowances for the full month.</p>		<p>Termination check logic should be included in the IPPD2 to process allowances on pro rata basis</p>	<p>Please refer to the response to 4.1.7.</p> <p>Proration is done only for basic pay and basic pay based allowances.</p>


3.2 Security



No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Response
Payroll – Security Issues					
3.2.1	Custom tables used for bank file generation				
	<p>Currently custom tables are being used for payment file generation to the bank and not standard Oracle tables that capture payroll results.</p>	<p>The use of custom tables to capture processed payroll data is not a recommended practice. What is processed may not be what is paid out. This a major risk considering the accuracy of the data that is being moved into the custom tables.</p> <p>There may be occurrences where data being processed in IPPD2 may not be accurately captured in the custom tables, leading to incorrect salaries paid out to employees.</p> <p>There is also a huge security risk as data can be tampered in the custom tables without leaving any audit trail.</p>		<p>Using materialised view is highly recommended by Oracle where snapshot of data is maintained and the view can be refreshed on a periodic basis or on demand. The bank file can be generated from the materialized view instead of custom tables. Hence, ensuring data security, accuracy without performance impact on the standard Oracle tables.</p>	<p>The custom tables were used due to resource constraints. Management will explore the impact on resources when material view is used.</p> <p>We are considering two options in line with the GIFMIS integration with the payroll:</p> <ol style="list-style-type: none"> 1. RAC system implementation with a separate Reports server 2. Registration of the custom table creation as concurrent programs on the system.


No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Response
Payroll – Security Issues					
3.2.2	Bank File Generated Externally using 3rd party tool				
	<p>Currently the process of file generation to the bank is manual and is done outside IPPD2. After the data is moved into the custom tables, the bank file is generated using adhoc scripts and printed out for verification. Post verification hard copies are sent to the bank for payment of employee salaries.</p>	<p>The process of sending out hardcopies of payment file to the bank is not a recommended practice. This is a huge security risk considering data in the hardcopy is not encrypted and can be easily tampered. Since the bank file is generated outside the IPPD2 from custom tables, salary entries can be tampered and file can be generated accordingly leaving no audit trail in the system.</p>		<p>Encrypted soft copy of the payment file should always be sent to the banks for salary payment. The process of file generation should always lie within IPPD2 and should not be generated with the use of adhoc scripts. Only relevant or authorized users should have access to the programs that generate the bank files.</p>	<p>Most banks already receive a soft copy of the relevant payment file.</p> <p>Encryptions of files are currently being done on pilot basis.</p>
3.2.3	Adhoc scripts are executed on 3rd party tool to generate bank file				
	<p>Currently adhoc scripts are being executed by the Technical Team to generate the bank file every month. These scripts are not even registered as programs in the IPPD2 and are being run in the database every month to generate files.</p>	<p>The responsibility of bank file generation should never be delegated to the Technical Team. The use of adhoc scripts running on the database to generate bank files is strictly not a recommended practice. Possibility of the Technical Team tampering with sensitive payroll data is a major security threat as there is no audit trail on the payment files.</p>		<p>The ownership of bank file generation should always remain with the business. The files should be generated from the IPPD2, encrypted and directly sent to the bank online (i.e. email). The adhoc scripts should be registered as 'Concurrent Program' and should be run by the business users.</p>	<p>The registration of transactional and bank reports as standard reports on the Application has already been initiated with support from the Payroll Consultants (PRO Vision).</p> <p>The file generation procedures are not adhoc, they are standard scripts.</p>



No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Response
Payroll – Security Issues					
3.2.4	High number of users with Super User Access				
	<p>Currently 17 users have super user responsibility that provides full access to IPPD2. This responsibility has access to create new starters, transfers, element entries, payroll run, core payroll set up etc.</p>	<p>17 users having super user capability needs to be reviewed since the number is on the higher side. The responsibility has access to a variety of critical payroll functions like element entries, run results, payroll run.</p> <p>Unauthorized access can result in inaccurate payroll processing and major security issues.</p>		<p>Review all users who have super user responsibilities and check for unauthorized access. Ideally, one should limit the numbers of users having super user responsibility as this would ensure better control, accountability and smooth payroll processing.</p>	<p>All of the 17 users identified had been ended long before this assurance exercise.</p> <p>Nevertheless a review of the responsibility / user profile matrix is to be carried out by the Director of Payroll to meet current needs.</p>
3.2.5	Database Access Controls				
	<p>Separate database usernames have been created for most of the members in the reports and technical team. Database user names are created as per employee names which have resulted in 28 database user names with varied access.</p>	<p>The creation of database usernames for each employee in the team is not a recommended practice. Database user names should be created in the system as per the different access levels required and shared with the team members. Change of passwords in case of security issues can be very cumbersome and requires change in passwords of all user accounts.</p> <p>The creation of database user names based on employee names results in redundant accounts and tracking them can be very</p>		<p>Teams with similar access levels should use common user accounts. Database accounts should be created based on the level of access required by the teams and common account should be used by each of the teams. This will reduce the burden of maintaining too many user accounts.</p>	<p>The sharing of usernames at the database level is not the standard practice and should not be encouraged because of its security implications.</p>

No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Response
	Payroll – Security Issues				
		<p>cumbersome. Database accounts of employees leaving the organization should be deactivated on time. Failing to do so can facilitate misuse of the system.</p>			
3.2.6	Outdated Responsibility Matrix				
	<p>The responsibility matrix provided is outdated and none of the responsibilities provided in the matrix currently exist in IPPD2.</p> <p>There has been no documentation on the responsibilities that have been created (For the past 4 years) and verification of segregation of duties is a challenge.</p>	<p>Responsibility matrix is one of the key documents that outline the roles and responsibilities that can be performed by employees. Access levels provided to employees are impossible to track without the updated version of a responsibility matrix.</p> <p>Unauthorized access cannot be detected and can cause a severe impact on payroll processing. Further, unauthorised access can result in modification of employee's salary and allowances, modification of bank account numbers etc, which are major security issues that affect the accuracy of payroll processing in IPPD2.</p>		<p>Responsibility matrix is one of the key documents that need to be updated on a regular basis.</p> <p>It is highly recommended that the existing responsibility matrix is updated with all responsibilities configured in the system. The matrix should always be in sync with the configurations in IPPD2 in order to help determine unauthorized access.</p> <p>No responsibilities should be created in IPPD2 without appropriate documentation. Any ongoing changes made to the responsibilities should be documented in the responsibility matrix.</p>	<p>Management has tasked the Head of Payroll and CSS to review the responsibility assignment matrix.</p>

No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Response
	Payroll – Security Issues				
3.2.7	Unauthorized access to Element Entries				
	<p>Due to the absence of an updated responsibility matrix, we requested for and were provided with a list of responsibilities used by PPS and PPD for payroll processing. The findings below are gaps in the responsibilities provided.</p> <p>Responsibilities like 'Subvented New Entrants' or 'HSS New Entrants' used to create new entrants have additional access than required. The „new entrant“ responsibilities have access to element entries which enable addition or modification of allowances.</p>	<p>Access to functions more than required in IPPD2 is a serious breach of security and access control. Unauthorized access especially to payroll sensitive data can have serious cost implications.</p> <p>Unauthorized access can result in modification of employee’s salary and allowances, modification of bank account numbers etc. For instance, the following responsibilities were identified as having more than required functions:</p> <p>1) Subvented New Entrants: Employees with this responsibility can run payroll for subvented employees. 36 users currently have access to this responsibility.</p> <p>2) HSS New Entrants: The employees with this responsibility can modify/ or delete allowances and deductions, add overtime and run payroll for HSS employees. 12 users currently have access to this responsibility.</p>		<p>The absence of the responsibility matrix is the primary reason for these conflicting responsibilities.</p> <p>All new entrant responsibilities should not have access to element entries/quick pay and this access needs to be revoked immediately. It is recommended that „new entrant“ responsibilities be reviewed to check for unauthorized access to element entries and quick pays.</p>	<p>Restricting all new entrants responsibilities from element entries is not practicable since some MDAs allow the addition of certain elements based on employees attributes and qualification.</p> <p>The current element restriction criteria must be reviewed to reflect the current transactional processes, and also document a process for updating it.</p> <p>Management has tasked the Head of Payroll and CSS to review the responsibility assignment matrix.</p>


No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Response
Payroll – Security Issues					
3.2.8	“View Only” responsibilities have access to run payroll				
	<p>The view only responsibility “Ghana HRMS Manager VO” currently configured in the IPPD2 has access to run, rollback or retry payrolls.</p> <p>Currently technical and reporting team members have been provided with this responsibility.</p>	<p>“View only” responsibilities having payroll run/rollback access is a major security issue and a risk to accurate payroll processing.</p> <p>Unauthorized payroll run access to other departments can seriously hamper the processing of payroll by PPD. Payrolls can be rerun post validation of the results by PPD and there are chances of it not being tracked.</p>		<p>All “view only” responsibilities should not be provided with the access to run payroll. This access right should be revoked immediately. The issue here is with the “request group” assigned to the responsibility. Programs related to payroll processing like Payroll run, Rollback, Retry, Reversal, Pre-Payments etc should be excluded from the request group.</p>	<p>The “Ghana HRMS Manager VO” responsibility was created for a special purpose during implementation, but not for a general use, hence its existing capabilities.</p> <p>Management has tasked the Head of Payroll and CSS to review the responsibility assignment matrix.</p>
3.2.9	Unauthorized Payroll Processing access with Sectional Heads				
	<p>The sectional heads having the responsibility called “IPPD2 Payroll Process Results” enable them to run, rollback or retry payrolls. The sectional heads should ideally have “view only” access to payroll results.</p>	<p>Unauthorized access to run payroll is a major security issue as adjustments can be made to already validated payroll results and rerun once again. Payments that have been validated by the PPD can be modified by sectional heads and reprocessed leading to incorrect salaries getting paid.</p> <p>Payroll access provided to unauthorized users of other departments can seriously hamper</p>		<p>Sectional head responsibilities should not be provided with access to payroll functions like payroll run, rollbacks, reversals, prepayments etc. Sectional heads can be provided with “Payroll Process Results” function where employee payroll results can be viewed by payroll and not on an individual basis.</p>	<p>This is a legitimate responsibility assigned to the sectional heads in consonance with their current functions.</p> <p>However Management has tasked the Head of Payroll and CSS to review the functions of Sectional Heads and the responsibility assignment matrix.</p>



No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Response
	Payroll – Security Issues				
		the processing of payroll. Sectional heads currently have access to view payroll results on employee basis. This can be a time consuming process with this level of access.			
3.2.10	Subvented Data Entry Operators have access to payroll Run				
	Users having access to “subvented new entrant” responsibilities have unauthorized access to element entries and quick pay function.	Unauthorized access to element entries can result in addition/modification of allowances. Statutory deductions like income tax and other loan deductions can be excluded from payroll processing, which may result in inaccurate payroll processing. Unauthorized access to run quickpay is a major security issue as adjustments can be made to already validated payroll results by the PPD.		Subvented “new entrants” responsibility should not be provided with access to payroll functions like element entries and quickpay. The access to functions like element entries and quickpay should be revoked immediately. The “new entrant” responsibility should ideally have access to People and Assignment functions only.	Management has tasked the Head of Payroll and CSS to review the responsibility assignment matrix.


No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Response
Payroll – Security Issues					
3.2.11	Application Users not tagged to Employee profile				
	Application user names created in the IPPD2 do not have corresponding employee names tagged.	The process of creating application user names is incomplete without tagging employees to user names, which is very critical in tracking transactions. In the event of introducing Oracle Self Service (online absences/approvals/employee info), it is mandatory that usernames be tagged with employees as the system pulls out information of the concerned employee based on this association. Without employee tagging to the user record, it will be impossible to track if application accounts of ex-employees have been deactivated. This can result in breach of system security as ex-employees can still access the system and tamper with highly sensitive payroll data.		All application users should be associated with respective employee's profile. This mandatory association should be done as soon as possible. Post association, validity of user accounts of all terminated employees should be verified and deactivated if the accounts are still active.	The process to link the various user names to the relevant employee profiles has commenced. The various PPSs have been asked to review their user lists and submit and submit same for action.
3.2.12	Patch Application				
	Patches have not been applied in the system on regular basis.	As per DBA they are not aware of any patches applied in the system since upgrade. No documentation of any patching activity is available. Without applying patches the latest bug fixes, enhancements to current		Patches should be applied periodically as and when released by Oracle to keep the application up to the required patch set level. Service Requests should be raised with	The Database was upgraded to 11g in May 2012 with the current patches applied awaiting the next release of patches from Oracle.



No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Response
	Payroll – Security Issues				
		functionality would not be made available in the system which results in missing out on bug fixes and enhancements that are provided by Oracle.		Oracle to get the current patches and the same should be applied to the system. Whenever there is a bug encountered in the system, a service request should be raised with Oracle to get the bug fix which maybe in the form of a patch. Once the patch is released it should be first applied in test instance, verified and then migrated to production.	

3.3 Input/output Validations in IPPD2

No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Responses
	Input/output Validations				
3.3.1	No Validation during Salary Structure changes				
	<p>Currently there is no validation in IPPD2 during the salary structure change of an employee. The salary structure which is captured in the "people group" Flexfield can be modified with the employee still associated with a grade belonging to the old salary structure. This results in double payment of salary</p>	<p>The absence of validation on salary structure change facilitates double payment of salaries. This is a major gap in IPPD2 and can raise questions on the accuracy of payroll processing in IPPD2.</p> <p>Employees migrated from old salary structure to the salary structure continue to receive the old salary as well. The old salary which should automatically get terminated in IPPD2 during migration does not, resulting in double payments.</p>		<p>Controls should be incorporated in IPPD2 to validate the grade of the employee during salary structure change. The system should not allow changes to salary structure if an employee is still associated with the old grade structure. This will prevent double payment of salaries and ensure that employee data captured in the system is consistent and accurate.</p> <p>Additionally, validations should be built in IPPD2 during payroll processing to prevent payment of salaries to employees with inconsistent salary structures and grades.</p>	<p>Salary structures are validated and approved by management before implementation. The issue is peculiar to Health Sector Payroll. It emerged after Pharmacists migrated onto the Single Spine Salary Structure had to be reverted onto the old structure. The logic behind the old salary formula is being modified to address this anomaly.</p>



No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Responses
3.3.2	No Validation on Account Numbers				
	<p>There are no validations in IPPD2 to check duplicate and invalid entries of employee's bank account numbers in the payroll system</p>	<p>The validation of account numbers during input is very critical to error free payroll processing. With no validation in IPPD2 currently, employees can have similar account numbers which will lead to payments processed for ghost employees.</p> <p>Users who have access to payment details can potentially update bank account numbers and affect payment processing.</p>		<p>Validations on account numbers entered during input are highly critical to ensure ghost employees are not processed in IPPD2.</p> <p>Validations must trigger at the time of input and should not accept multiple employees with same bank account numbers and branch.</p>	<p>Unique bank account number validation has not been implemented because some rural and commercial banks have not as yet provided their clients with unique account numbers but rather have their own internal structures of disbursing salaries into individual accounts.</p> <p>Management has asked all banks to henceforth maintain separate bank accounts for all individuals on the payroll.</p>
3.3.3	No Validation on Allowances in IPPD2				
	<p>Currently, there are no measures to track and validate allowances input into IPPD2. Most of the allowances are entered into the system manually and there are no exception reports or validations in place in IPPD2 to track allowances like Fuel, Car, and Lunch etc. Amounts are manually entered against each employee and are processed in IPPD2 without any</p>	<p>The process of manually entering allowances against employees is not a recommended practice. Considering there are no configured validations on allowances in IPPD2, any amount entered by the user as allowance will be processed by the system. The absence of pre-payroll reports to track allowance entries during</p>		<p>Manual entry of allowances should not be encouraged. Allowances should be defaulted to employee based on configurations. Eligibility matrix should be designed to capture eligibility of allowances by grade/job which can then be replicated in the system based on</p>	<p>Elements that have clearly defined eligibility criteria have always been created on those criteria.</p> <p>However, in cases where these conditions cannot be clearly defined or the cost of creating the element link criteria outweighs the</p>


No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Responses
	Input/output Validations				
	validations. Overtime hours/amount entered in the system are not validated during payroll processing.	<p>the month can lead to overpayment of allowances without any audit trail.</p> <p>Overtime hours are not validated during payroll processing. It means that the IPPD2 can accept and process hours greater than the actual working hours in a month which may lead to overpayment.</p>		standard element links with default values.	<p>benefit then that responsibility is extended to the PPSs.</p> <p>Note that there are exception reports to check new allowances, etc. Also, note that as a business rule, there are no standard upper limits for overtime hours.</p>
3.3.4	Inadequate Duplicate Employee Validation				
	<p>Currently there is no duplicate employee check feature configured in the system to reject users of potential duplicates in IPPD2 while entering new hires information. There are 3288 potential duplicate employees that have been identified in IPPD2 based on employee first name, last name, national identifier, date of birth and joining date.</p> <p>There is no new entrants report available in IPPD2 that provides information on all employees hired during a payroll period.</p>	<p>The absence of duplicate checks in IPPD2 can lead to multiple entries of employee data into the system. This will subsequently result in multiple payments to the affect employees in IPPD2. The new entrant's report which provides information of all new hires in a particular month can be used for validating the actual number of new hires with the input files. Absence of both the duplicate employee check and new entrant's report can lead to ghost employees getting created, processed and paid by IPPD2.</p>		<p>Duplicate checks on employee first name, last name, date of birth and other key parameters if applicable, should be introduced in IPPD2. Data entered during hiring should be validated and rejected/notified in case of potential duplicates. New entrant's report providing the list of new hires during the month should be available in IPPD2 in order to facilitate duplicate checks.</p> <p>The list of potential duplicates should also be provided to the sectional heads of respective departments on regular basis to indentify "ghost" names.</p>	<p>A duplicate check already exists during data capture of new entrants. In additions standard and custom exception reports are also available to users.</p> <p>Currently, the only unique way of identifying employees is the Social Security Number but not all employees on the system are mandated to pay Social Security Contribution. Hence not all employees have Social Security Numbers. Also, some employees have wrong numbers.</p>



No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Responses
	Input/output Validations				We considering the use of National Identification Number as a preferable option since it applies to all employees.
3.3.5	No Leave without Pay Validation while processing Allowances and Overtime				
	Employees on leave without pay can benefit from overtime and allowances as the IPPD2 does not have any validation during payroll processing.	The current system does not have any validations during payroll processing to ensure employees who have availed leave without pay are not eligible for overtime and allowances. Any amount entered into the system as overtime is currently being paid out to the employee on leave without pay.		Overtime / allowance elements should contain validations/check for employees on leave without pay during payroll processing.	In general, the system does not pay employees on unpaid absences if the transactions are done correctly. These particular cases have to be verified to confirm whether the system is processing these employees due to arrears owed them or not. Also, not all benefits are excluded from employees on unpaid absences
3.3.6	No validations on Monthly Salary Arrears				
	Monthly Salary Arrears can be attached to employees and any amount entered in IPPD2 will be processed and paid out by the system without validation.	Arrear elements calculations are processed by the standard retro process and the system automatically calculates the amount that needs to be paid/recovered. The input value when configured as user enterable enables users to		All elements must be configured with user enterable check box unchecked for input value called "Pay Value". This will ensure that amounts calculated by the system are not overridden with amounts entered by the	Salary arrears are not user enterable. The system calculates from the backend, so there is no human intervention. There is however Salary Arrears Pre-production which caters for employees who have arrears



No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Responses
	Input/output Validations	modify system calculated amounts which can thereby result in incorrect payments. Due to this configuration, the system allows adhoc arrear entries to be associated with employees and processed in payroll.		user.	prior to their migration onto the GOG Payroll system.

3.4 Performance

No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Responses
Payroll – Impact on Performance					
3.4.1	Obsolete Data in IPPD2				
	<p>There are over 400 million records (447697124) in a database table that stores employee's eligibility against elements. Patches available from Oracle that purge obsolete records in the table have not been applied. Based on our interactions with the IT team, service requests regarding performance issues have not been raised with Oracle.</p>	<p>The current IPPD2 Performance could be greatly improved by purging obsolete links in the database tables. This is one of the reasons for the degraded system performance during transactions and payroll processing. Periodic checks are not in place to monitor data in pay_assignment_link_usages_f which stores these obsolete links. Service requests with Oracle have not been raised to address the current performance issues.</p>		<p>It is recommended that necessary available patches be applied to purge obsolete links in the system as soon as possible.</p> <p>Service request should be raised with Oracle relating to performance issues in IPPD2.</p>	<p>The payroll technical team and consultants have been asked to review the elements and purge any records established to be obsolete.</p>
3.4.2	Currency Conversion causing a huge performance overhead in IPPD2				
	<p>All elements created after the introduction (1st -July-2007) of the new Ghana Cedi (GHS) are still having the old Ghana Cedi (GHC) as input for payroll processing. The elements have been set up in the system with input currency as GHC and output currency as GHS. The currency conversion factor has been defined as 1:1 in daily exchange</p>	<p>The use of the old Ghana Cedi (GHC) is not recommended as it no longer exists. For elements created after the introduction of the new Ghana Cedi (GHS), the input and output currencies being different can cause a huge performance overhead for payroll processing.</p> <p>During payroll run, every element</p>		<p>All elements created after the introduction of the new Ghana Cedi should be created with the same input and output currencies (GHS).</p>	<p>The convention at the time of implementation was to create all elements effective "01-JAN-1951" with the input and output currency in GHC in order to cater for retroactive transactions.</p> <p>However, after the redenomination of the Ghana</p>



No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Responses
	Payroll – Impact on Performance				
	rates. There are over 5000 elements created after the introduction of the new Ghana Cedi with different input and output currency.	or transaction goes through the process of conversion where the conversion factor has been defined as 1:1 making the process redundant.			<p>Cedi, the process of creating new elements changed, using GHC as the input currency and GHS as the output currency in order to take of the currency conversion.</p> <p>The creation base year is to be reviewed from “01-JAN-1951” to “01-JUL-2007” and thus maintain GHS as input and output currency since new elements created are not likely to go beyond “01-JUL-2007” even if retroactive transactions exist.</p>
3.4.3	Too Many Segments in People Group in IPPD2				
	Currently the “People Group” flexfield set up in IPPD2 consists of 12 segments with some redundant segments. The segments are GOG Ministry, Department, Divisions, Educational Units, Regions, Districts, Circuits, Occupational Group, Employee Type, Organization Group, Employee Status and Salary Structure.	The total number of segments created in the “People Group” is not a recommended approach. There are standard Oracle fields to capture most of the information like Organizations, Organization hierarchies, Employee status and type. Data entry into segments during new hire/transfer is a very cumbersome and time consuming activity and error prone. There is also a huge impact on payroll processing as element links have been defined in the system based		All organisation related segments like Ministry, Department, Divisions, and Sectional Units should be captured in standard Oracle provided Organization and Organization Hierarchies screens. Further, there are standard Oracle provided placeholders to capture information like employee type and status.	<p>The People Group structure was carefully created for various purposes. There is no redundancy. They are mainly used for creating eligibility criteria for elements when there is no other way.</p> <p>The structures recommended for storing these data items cannot be used for element linking.</p>


No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Responses
	Payroll – Impact on Performance				
		on “People groups”			
3.4.4	Unused RERUN Elements in IPPD2				
	There are 9290 RERUN elements created in IPPD2 which are neither assigned to any employees nor used by payroll during processing of results. About 9222 Element links have also been created for the RERUN elements.	Creation of elements/links that are unused is an unnecessary overhead on the system and can lead to potential performance issues.		Unused elements/links can be purged from system to improve performance.	Rerun elements are used for retro runs. They will be reviewed and those with no effect on payroll run deleted with the help of the payroll consultants.
3.4.5	Invalid Objects in IPPD2 Database				
	There are 1228 invalid objects in the database.	<p>The existence of such a huge number of invalid objects creates system integrity issues and restricts the system from performing to its fullest. Invalid objects give rise to application errors and directly impacts specific areas of the application functionality.</p> <p>The invalid objects will directly inhibit the system from running as expected and can cause severe performance issues.</p>		Invalid objects should be re-compiled and made valid in the system. The status of all objects in the system should be monitored by the Database Administrator periodically and ensure respective teams are informed in cases of invalid objects for necessary action.	The invalid objects are regularly compiled as they arise as part of regular housekeeping tasks. The compilation deals with all dependencies.


No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Responses
Payroll – Impact on Performance					
3.4.6	Duplicate Capture of Payroll data				
	<p>Presently Pay History is maintained in flexfield structures called special information types (SIT) in IPPD2</p>	<p>Pay History is maintained in SIT even though it is automatically available in Payroll. Over 6,234,131 records are maintained in this SIT which is a huge overkill on the system. This is a big contributing factor to the slowness of the system. This also results in data storage issues as unnecessary data is stored in the system which would otherwise be free. This accounts for a huge data size in the system as well.</p>		<p>It is highly recommended that pay history should not be captured in SIT as there are available standard Oracle tables to hold this data. This pay history should be deleted from the SIT through the use of Oracle provided Application Programming Interfaces (APIs). The SIT structure should be disabled afterwards.</p>	<p>Statement of Earnings Report was not available during implementation for global localization and as custom solution uploaded employees' net salary into SIT for easy reference by users.</p> <p>Statement of Earnings Report is now available on the upgraded version (11.5.10.2). Hence salary data sitting in SIT can be deleted. Note that what is being referred to is old pay history data during the R11.0.3 implementation assistance is being sought from the payroll consultants to purge the SIT.</p>
3.4.7	Unused Work Structures in IPPD2				
	<p>Work structures like Organisation, Grades and Locations have been created in IPPD2 but not assigned to employees resulting in redundant data. Currently there are</p> <ul style="list-style-type: none"> • 6,921 unused organizations • 9,299 unused jobs • 2,568 unused grades 	<p>Unused work structures in IPPD2 can result in data storage issues and can contribute to the overall slowness of the system.</p> <p>There is an overhead in displaying unused jobs, organizations, grades and locations during new hires and transfers.</p>		<p>It is recommended that all unused work structures be cleared in IPPD2. This would result in substantial system space and may increase system performance. Data entry will be a lot simpler after removing the unused work structures in IPPD2</p>	<p>The IPPD2 has been used since 2006 and during this period, there have been several changes in organizations, jobs, grades, etc.</p> <p>It will be erroneous to conclude that there are unused work</p>


No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Responses
	Payroll – Impact on Performance				
	<ul style="list-style-type: none"> 296 unused locations 	The presence of unused work structures in the system can lead to data entry errors during new hires and promotions.			structures since some work structures may not be in use today but was used in the past and history data still references them.


3.5 Process



No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Responses
Payroll – Process Issues					
3.5.1	Entry of new starters in IPPD2				
	<p>Currently the new entrant's profile is sometimes captured in IPPD2 as late as 24 months after the employee had joined the organization (Ex. GES).</p> <p>The new entrant's data is provided to the PPS in the form of input forms which in some instances reach PPD offices between 6-24 months after the employee had already reported to work. Some of the new employees do not get paid till their information is entered into in IPPD2 before they could receive their first salaries.</p>	<p>The time taken i.e. 6-24 months for some of the new hires to receive their first salary is totally unacceptable and causes great inconvenience to them. The PPS which is currently based in Accra processes applications for all employees across all regions of Ghana. New hires input files for people working in rural areas in some cases reach PPS 6-24 months after the employee had already reported to work. This causes a huge delay in salary processing. Due to the above process issues, there is a huge overhead in processing salaries retrospectively. A lot of time is also spent in validating data in case of retrospective payments.</p>		<p>Processes need to be streamlined in order to ensure new hires input files reach PPS/PPD as early as possible to avoid delay in salaries and retrospective processing. There is a need for the decentralization of PPS by regions for effective management of IPPD2.</p>	<p>One of the main reasons for setting up the PPSs in the MDAs was to overcome this challenge. MDAs have been empowered to capture their new hire data themselves. Any bottlenecks with regards to late data entry lie primarily with the HR and administrative systems in place at the MDA level.</p>
3.5.2	Invalid Account Numbers in IPPD2				
	<p>Account numbers are not captured in IPPD2 for all employees. There are also invalid account numbers like '+', '-', '0', '00', '000', '1' captured in the</p>	<p>Capture of valid account numbers in the system is mandatory to ensure accurate payout of salaries processed by IPPD2. The process</p>		<p>Capture of valid account numbers should be made mandatory in IPPD2 and it is highly recommended that</p>	<p>Each bank has its own account number structure. Some of the supposed invalid account numbers may not necessarily be invalid.</p>


No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Responses
	<p>Payroll – Process Issues</p> <p>system. For instance 8182 employees have account numbers as '0', 1427 employees have '-' as account numbers.</p> <p>On analysis of how payments are processed for the above account numbers, it was found that certain rural banks do not credit salaries based on account numbers. They seem to be aware of the employees who have accounts with their banks and credit salaries with employee name as reference.</p>	<p>of rural banks crediting salaries based on the employee names is a huge risk and there can be chances of amounts getting credited to wrong or "ghost" accounts. There is no report/validation in place in IPPD2 to check account numbers of new hires before running payroll.</p>		<p>account numbers are sent out in the payment files to the bank.</p> <p>Report needs to be available in IPPD2 which details the bank, branch and account number information for new hires in a month.</p>	<p>Unfortunately some rural banks do not provide their clients with account numbers but rather have their own internal structures of disbursing salaries into individual accounts. However as the bank account field is mandatory and a value must be entered some of these entries end up as invalid.</p> <p>Management has requested that all banks should henceforth have separate bank accounts opened for all individuals on the payroll.</p>
3.5.3	Duration of Payroll Processing				
	<p>Currently PPD requires 18-20 days to process payroll for all employees of GoG. Post payroll processing 3-4 days are being spent on manual reconciliation, bank file and employee pay slip generation. In view of the above activities, the window i.e. 3-4 days per month provided to the PPS for data entry and corrections is too short and limited.</p>	<p>The window for data entry is too short. This is a major contributor to inaccurate payroll processing in IPPD2. The PPS and CAGD sectional heads are always under pressure as the system access is unavailable post the short window. The PPS need to complete new hires, promotions and termination transactions during this window which often results in inaccurate entry.</p>		<p>The payroll process needs to be streamlined to reduce operational time in order to increase the data entry window.</p> <p>Currently, during payroll processing the entire system access is blocked for further data entry. Selective access can be provided to data entry operators by payroll to enable</p>	<p>With the implementation of single spine pay policy, and the related retro runs, a lot of work needs to be done before salaries are paid. The situation will be normalized by the end of September 2012</p>

No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Responses
	Payroll – Process Issues	<p>Data entry access to system is revoked during the entire duration of payroll processing. There is no selective access provided for data entry by payroll.</p> <p>The time taken for payroll processing i.e. 18-20 days considering the number of employees is way too high. Service requests have not been raised with Oracle to seek solutions on this issue.</p>		<p>them increase the duration of data entry.</p> <p>Service request needs to be raised with Oracle as soon as possible to seek solutions on improving performance.</p> <p>System recommendations provided in this report can be implemented in order to improve system efficiency and performance.</p>	
3.5.4	Recording Absence in IPPD2				
	<p>Currently an absence record is entered in the system for employees on leave without pay with the “Start Date” and the “End Date” of the absence. Subsequently, the employee status is changed to “Leave Without Pay” for the following duration in order to prevent IPPD2 from processing payments for the employee.</p>	<p>This is a very cumbersome process with data entry required in two different areas in IPPD2. There are chances of the user entering the absence details but not changing the employee status which can lead to payout despite employee being on a leave without pay. There is also an additional need for the user to make sure the status of the employee is modified “Active” when the employee returns from leave. Failing to do so will result in employee not getting paid despite returning to work. There is no validation/report in the IPPD2 that</p>		<p>Information of Employees who avail Leave without pay should be maintained in IPPD2 in a single area. This will avoid duplication of tasks and also reduce the errors in Payroll Processing. Since leave without pay is an absence management, the information should be maintained along with the dates and the assignment status does not need to be modified in such cases. The Single Spine Monthly Salary (Basic Salary) should consider</p>	<p>Oracle HRMS has both HR and Payroll functionality. The assignment status is payroll driven whilst that of Absence is HR driven and therefore not a duplication of data capture.</p>

No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Responses
	Payroll – Process Issues				
		currently alerts the user when either of the information is not captured.		the absence dates during payroll processing. This would also achieve an automatic resumption of payments when the employee returns to work per the absence dates.	
3.5.5	Invalid Date of Birth captured in IPPD2				
	<p>There are 2,436 established staff employees with inappropriate dates of birth and payments are currently getting processed to all these employees. There are 332 employees below the age of 18, 1285 employees between the ages of 60-100 (excluding Judiciary staff and Pensioners) and 819 employees above the age of 100. Some employees have 1st January 1930 as default date of birth.</p> <p>Payments are currently processed for all the above category of employees. No reports or alerts available in the system that currently provides information on employees above retirement age.</p>	<p>Processing payments to employees post their scheduled retirement ages is a major risk and has a severe cost impact. Employees actual dates of birth need to be captured in the system and defaults should not be accepted in IPPD2.</p> <p>The process of terminating employees who have attained the retirement age and the lack of controls in the system to stop payments to employees above age is currently leading to incorrect payment of salaries. This issue can have very serious cost impact and loss of revenue as there are no reports/alerts in the system to detect employees above retirement age and can continue to get paid for indefinite periods.</p>		<p>The process of terminating employees when they are due for retirement should be streamlined. IPPD2 should be configured to initiate terminations automatically. Controls should be built into the system that validates employee's age during payroll processing.</p> <p>Alerts can be set up in the system that notifies the users 3-4 months before employee's retirement due dates.</p> <p>Employees above age report should be incorporated in IPPD2 to ensure anomalies are detected prior to monthly payroll processing.</p> <p>Records of employees with</p>	<p>The system generates deletion report every month. It also alerts employees on their payslip 6 months to retirement. The system does not however enforce the automatic retirement rule due to wrong system date of birth for many genuine employees on the payroll.</p> <p>An exercise to get MDAs to correct this anomaly is under way. It must however be noted that not all employees above the age of sixty are retirees.</p>



No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Responses
	Payroll – Process Issues				
				incorrect dates of birth have to be corrected by the PPS immediately to ensure accurate payroll processing.	
3.5.6	Overtime processed manually in IPPD2				
	<p>The current process of payment of overtime is a manual process and not automated. The PPD currently enter the overtime amount that needs to be paid to the employee manually on directives from supervisors/department heads. The amount that needs to be paid out is calculated manually outside the system and keyed into the system for payment.</p>	<p>There are no validations on the amounts entered into IPPD2 by the PPD and any amount keyed into the system will be paid out. The overtime is not calculated in the system based on the number of extra hours worked by the employee.</p> <p>There is no validation in place to ensure overtime entered should not exceed the maximum stipulated amount.</p>		<p>Overtime must be calculated through the system and should not be a manual process. The user should input the number of overtime hours worked by the employee and the system should calculate the amount based on the employee monthly salary. Validations should be in place to ensure overtime hours are not greater than actual working hours in the month or maximum allowable overtime hours for a month. Report should be available in IPPD2 to provide information on employees who have overtime entries in the month prior to payroll processing.</p>	<p>The determination of overtime on the system is not done in vacuum. It is backed by a policy. A determination on whether or not overtime is based on flat amount or salary is established by GoG.</p>



No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Responses
Payroll – Process Issues					
3.5.7	Allowances processed manually in IPPD2				
	<p>Currently most of the allowances are manually entered into the system by PPD. There is no allowance eligibility matrix based on which allowances have been configured in the system. Amounts entered are processed in the system without any validations during input. E.g. : Fuel Allowance, Domestic Steward Allowance and stipend for foreign doctors</p>	<p>The absence of an eligibility matrix outlining the employees’ eligibility per grade, job or location is major issue and the root cause of erroneous entries. There is no provision to validate the allowances entered by users and there could be instances of employees on same grade, job or location getting different allowances.</p> <p>The process of entering allowances manually is not a recommended practice and allowances must always be defaulted based on eligibility matrix set up in the system.</p>		<p>The process inputting allowances in IPPD2 should be automated and users should not have access to either add/modify allowances.</p> <p>Management needs to develop an eligibility matrix in order to validate allowances associated with employees and payments.</p> <p>Exception allowance elements can be set up in system for cases where there is a deviation from the existing allowance business rules.</p>	<p>Allowance elements have clearly defined eligibility criteria and have always been created on those criteria.</p> <p>However, in cases where these conditions cannot be clearly defined or the cost of creating the element link criterion outweighs the benefit, then that responsibility is extended to the PPSs.</p>
3.5.8	No Reconciliation reports in IPPD2				
	<p>Currently there are no exception or previous versus current monthly reports in IPPD2 that compare previous months payroll runs in the system with the current month in order to detect anomalies. The monthly reconciliation is a manual activity. There are certain adhoc scripts executed by the IT team to provide data on a demand basis.</p>	<p>The process of manual reconciliation is a very cumbersome process considering number of employees that are processed during a month’s payroll. It is almost impossible to detect anomalies through manual reconciliation of sum totals and identify the employees that are suspected to be incorrectly paid.</p>		<p>Use of system generated reconciliation reports is essential to validate payroll results in IPPD2. It is highly recommended that some of the critical payroll reconciliation reports stated below be incorporated in IPPD2 as “Concurrent Programs”</p>	<p>There are several reconciliation reports available on the system. Most of the reports listed are currently available and can be crosschecked with the CAGD report team. Nonetheless, new reports can always be developed by the CAGD report team and registered as standard reports on the</p>


No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Responses
	Payroll – Process Issues				
		Running of adhoc scripts to identify anomalies is not a recommended practice.		<ul style="list-style-type: none"> • Previous month Vs. current Month NET • Employees with NET greater than (<i>specify the range</i>) • Employees on unpaid leave in a month • Employees with overtime in a month • Allowances exception report • Monthly New Entrants • Salary projection report • Employees salary structure • Invalid account numbers/dates of birth • Alerts to notify employees nearing retirement 	system on request.
3.5.9	New Entrants/Promotions				
	All transactions of new hires/promotions entered in IPPD2 are based on input files that are being provided to PPS or PPD. Currently there is no information of the input file being maintained in IPPD2 in order to track accuracy of transactions in the system. Details associated with input files like File Number, Approved By, Date or the scanned copy of the input file is not maintained in the system.	<p>Transactions entered in IPPD2 by either the PPS or PPD can be difficult to track in case of issues.</p> <p>Absence of input file information in IPPD2 can cause unnecessary delays in validating information when there are identified issues with the employee data. Time elapsed on validation during issues can be minimized to a great extent by capturing input file information that can be very critical in case of</p>		<p>Scanned copies of the input values or basic file details like file number, approved person etc can be maintained in the system to achieve better control and validation in case of issues.</p> <p>Special Information Types or Extra Information Types can be opened up in the system to capture this information.</p>	<p>The new hire/promotions are entered in the IPPD2 based approved input forms which are kept for some period by the PPS/PPD before being archived. These input forms are used to validate all entries made.</p> <p>Document imaging is a key feature of the HRMS which will soon be implemented by</p>

No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Responses
	Payroll – Process Issues				
		validating salaries/allowances and this can also be very handy in the future during payroll processing.			PSC.


3.6 Configuration



No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Responses
Configuration Issues					
3.6.1	High Number of Elements in IPPD2				
	<p>There are a total of 10,200 elements set up in the system across payrolls. These elements can be broadly classified as elements related to Monthly Salary, Loan Elements, Welfare Dues, Union Dues, Association Dues, Loan Deductions and Policy deduction. Below are number of elements created in the system by each type:</p> <ul style="list-style-type: none"> • Loan Elements : 8,624 • Welfare Dues : 970 • Union Dues : 432 • Allowances : 1,129 • Association Dues :162 • Policy Deed: 109. 	<p>The total number of elements set up in IPPD2 is a huge overhead on payroll processing and not a recommended practice. There are many similar elements which contain similar input values, element links and processing logic. E.g.: Textbook Advance, KATH Salary Advance, National Lotteries Salary Advance, Ghana Government Special Advance, Cape Coast Poly Salary Advance etc. With these number of elements set up, maintenance and tracking can be a very cumbersome process.</p>		<p>Elements on the system may look similar but administratively they are not, since these elements are costed and paid to different organizations and these organizations are many and have different rules. In addition, balances on these elements must be tracked for each organization, e.g. Year to Date, Inception to Date, and Period to Date.</p>	
3.6.2	Payment Processing Computations				
	<p>The processing logic built in IPPD2 can be bypassed by the user and any amount entered will be processed by payroll. Example, Income tax to be deducted can even be set to 0 which will then bypass tax computation logic built in the system and thus</p>	<p>Access to modify/bypass computations built in IPPD2 is a major risk and can have severe consequences. The amounts calculated by the system can be overridden with the current configuration which can result in overpayment of salaries to employees, therefore</p>		<p>We will work with the Payroll Consultants to start looking at the option of creating new elements to handle these peculiar cases or review the formulas behind these elements to reflect these conditions and disable "Pay</p>	



No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Responses
	Configuration Issues				
	potentially evading tax liabilities.	facilitating the probability of tax evasion		Value” from update.	
3.6.3	Design of Element Links in IPPD2				
	Element links (eligibility criteria) have been defined based on “People Group” segments. Some of the segments like Educational Unit, Regions, Circuits, Occupational Group Employee Status and Salary Structure have not been used at all while creating element links.	The creation of element links on “People Group” containing 12 segments is causing a huge overhead during payroll processing and hire/transfers. There are over 400 million rows in the pay_assignment_usages_links_f table maintained internally by Oracle to capture employee/allowances due to the element links created on “People Group”		Set up of the entire element links based on “People Group” needs to be reviewed in detail. Unused element links can be purged. There is also a patch released by Oracle to purge obsolete assignment links which needs to be applied at the earliest which will reduce the records in pay_assignment_links_usages_f table causing a major performance improvement.	
3.6.4	Fast Formula				
	There are many fast formulas created in the system with the same processing logic and associated with elements of the similar type. E.g. Textbook Advance, KATH Salary Advance, National Lotteries Salary Advance, Ghana Government Special Advance, Cape Coast Poly Salary Advance, etc.	It is an Oracle recommended practice that all formulas with similar processing logic be grouped together into a generic formula. In the event of a change all similar formulas would have to be reviewed and changes replicated across each of formulas. This can be a cumbersome and time consuming activity.		All formulas with similar processing rules can be grouped into a generic formula which will help maintenance.	

No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Responses
	Configuration Issues				
3.6.5	Global Values				
	There are 4,509 global values created in the system.	Maintenance of 4509 global values is cumbersome and tracking the values in event of a change is a major challenge.		Unused global values in the system can be either end dated or purged. Detailed analysis required on the need for such a huge number of global values to be maintained in the system.	

3.7 General IT Controls

No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Response
	General IT Controls				
3.7.1	Disaster Recovery & Business Continuity Plan				
	<p>Currently CAGD has no Disaster Recovery (DRP) and Business Continuity Plan which clearly identifies the steps to be taken in disaster and contingency situations in order to restore the CAGD's critical IT systems and continue operations by adopting alternative procedures. However, it was noted that CAGD is presently sourcing for a consultant to assist in developing DRP/BCP strategy document.</p>	<p>This is very critical as CAGD may not be able to promptly recover its payroll data and supporting IT systems and resume normal business operations in the event of a disaster.</p>		<p>Formal DRP policy is important to ensure the continuity of critical application systems and data processing services. It also helps to minimise the economic and financial impact of extended business disruptions in the event of disaster or contingency.</p> <p>We recommend that a comprehensive DRP/BCP be developed, documented and periodically tested to ensure continuity of business and data processing services when the need arises.</p> <p>The proposed plan should take the following into consideration:</p> <ul style="list-style-type: none"> • Business Impact Analysis (considering various disaster scenarios); • Prioritisation of systems; • Emergency procedures; • Roles and responsibilities of disaster recovery teams; • Recovery strategies; • Training and maintenance procedures; and periodic test plan 	

No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Responses
General IT Controls					
3.7.2 Payroll Procedures Manual					
	<p>Currently CAGD has no documented Payroll Procedures Manual to guide the staff in carrying out their respective duties. The team were informed that a consultant has been procured to develop payroll procedures manual</p>	<p>This is a major gap as confidentiality, integrity and availability of sensitive financial information may be compromised due to the absence of a Payroll Procedures Manual. This could facilitate inconsistent execution of responsibilities relating to payroll activities. It also makes it difficult to take disciplinary action where activities performed are in contravention of CAGD Procedures and processes.</p>		<p>Management should have a Standard Operating Procedure (SOP) in place for use by staff in the various departments.</p> <p>The policies and procedures should be reviewed annually to ensure that all relevant processes within the Payroll functions are included, both the general guidelines and also the day to day procedures required to be followed by all departments relating to HR and Payroll.</p>	
3.7.3 IT Security Policies and Procedures					
	<p>CAGD has IT policy document which was prepared in August 2008. This document has not been revised since then. It was noted that the IT policy document has not been well communicated to staff of CAGD</p> <p>Further, there was no IT procedure document that clearly provides guidelines on how each policy should be put into action to protect CAGD's information assets.</p>	<p>CAGD may be at risks of compromising its security requirements. This may leading to inconsistent and individualistic IT security practices as well as diminish accountability of personnel with respect to job duties and responsibilities.</p>		<p>Management should take the needed steps to update CAGD's information security policy and develop IT procedures manual that could provide road map covering the current and future IT security requirements of CAGD. The security policy should aim at complying with the internationally recognized security standards. Management should ensure that the IT policy and procedures are well communicated to all members of staff, that procedures for security awareness training are defined, documented and strictly adhered to.</p>	

No.	Particulars - As Is	Issues/ Gaps	Impact	Recommendation	Management Response
General IT Controls					
3.7.4 Backup and Recovery Strategy					
	<p>CAGD currently performs cold backup where a system has to be shutdown before a full back could be taken. Further, CAGD has no offsite storage facility at the moment for safe keeping of its backups. All the backups are kept in CAGD premises</p>	<p>Backup and recovery are critical processes underlying any mission-critical system. However, if data backup and recovery are not well documented and implemented and tested periodically, CAGD would be at risk of losing critical data in the event of system crash or failure</p>		<p>Management should ensure that a backup strategy is implemented immediately to forestall unforeseen events capable of destroying active data.</p> <p>It is also recommended to test all possible recovery scenarios (like loss of a control file, online redo log) to be better equipped to handle different circumstances. Also the recovery procedures need to be documented to reduce manpower dependency.</p> <p>Management should consider using RMAN as the backup and recovery tool which is strongly recommended by Oracle as well</p> <p>Off-site backups should be appropriately taken and kept at off-site locations in order to serve its intended purpose should there be disaster.</p>	
3.7.5 Capacity Management					
	<p>There was no documented capacity planning procedures in place at the time of our review.</p> <p>Maintenance of servers, desktops and other hardware devices are done via warranties upon purchase</p>	<p>Lack of capacity planning may provide a consistent challenge of adding the right hardware at the right time to minimize capital cost without affecting availability.</p>		<p>Management should ensure that capacity planning procedures are developed and maintained. There should be an established planning process for the review of performance and capacity of IT resources to ensure that cost-justifiable</p>	

	of those devices.		<p>capacity and performance are available to process the agreed-upon workloads, taking into consideration contingencies, storage requirements and IT resource life cycles. CAGD should monitor actual performance and capacity usage against defined thresholds, supported where necessary with automated software. Incidents caused by inadequate performance or capacity must be identified and followed up on.</p>	
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4 Integrating IPPD2 with GIFMIS E-Business Suite

4.1 Potential issues in IPPD2 to be addressed before integration

No.	Particulars - As Is	Gaps	Recommendation
Potential Issues in IPPD2 to be addressed before integration			
4.1.1	Current Oracle Version of IPPD2		
	Impact on customisations, reports and interfaces during an upgrade to release 12.	<p>Any custom code in IPPD2 may be impacted during an upgrade. Customizations incorporated in forms and web pages will surely be impacted and there are chances of them getting lost during the upgrade.</p> <p>There may be changes to APIs or table structures in the upgraded version and can have adverse effects on interfaces, form customizations and custom reports. In some cases, customisations can be an overhead following an upgrade if new features and functionality do not satisfy business requirements previously met with the custom code.</p>	A detailed impact analysis of RICE components (Report, Interfaces, Conversions and Extensions) should be conducted. Extensive testing of all customisations and reports is required as custom code in IPPD2 may be impacted during the upgrade. In some cases, customisations can be removed following an upgrade if new features and functionality satisfy business requirements.
4.1.2	Accounting set up in IPPD2		
	The current accounting set up in IPPD2 is incomplete with most of the elements having no accounting information (Debit/Credit accounts).	Accounting information is the most critical information during integration with Oracle financials. The payments processed from Oracle payroll is transferred to Financials during integration for accounting purposes. The	Accounting set up should be completed for all elements which do not have information configured currently. Existing debit/credit codes configured need to be verified thoroughly for all elements prior to integration with GIFMIS.

No.	Particulars - As Is	Gaps	Recommendation
Potential Issues in IPPD2 to be addressed before integration			
		absence of Debit/Credit accounts for most of the elements in payroll poses a major challenge for integration. The accounting codes set up for some elements are inconsistent and needs to be addressed at the earliest.	
4.1.3 Map Payroll Cost Allocation with General Ledger			
	Mapping segments of the Payroll Cost Allocation Key Flexfield to the corresponding segments of the Oracle General Ledger (GL) Accounting Key Flexfield.	The mapping of Payroll Cost Allocation to General Ledger is critical to processed payroll payments transferred to financials. It is essential that structures of the Accounting Key Flexfield and Payroll Cost Allocation are similar and having consistent value sets. It is important that the correct segments are mapped to ensure seamless integration with financials.	CAGD needs to ensure that structures of Accounting Key Flexfiled and Payroll Cost Allocation are consistent. Ensure the correct segments are mapped in GL Mapping to provide seamless integration with financials.
4.1.4 Shared Concurrent Manager Processing			
	Shared Concurrent Manager Processing	Use of shared resources like concurrent manager in the event of integration can cause performance issues considering that the payroll calculation engine can be quite system intensive.	Prior to integration, a detailed system testing which includes both Financials and HR/Payroll program should be conducted. Since the Oracle Payroll calculation engine can be quite system intensive, understanding system processes and reports to know how other Financial users will be affected when payroll is running is critical. Conversely, the impact on how the payroll system is affected based on the types of processes being initiated by Financial users is also to be determined

No.	Particulars - As Is	Gaps	Recommendation
Potential Issues in IPPD2 to be addressed before integration			
4.1.5	Application User Names		
	<p>Application user names created in the IPPD2 do not have corresponding employee names tagged even though they are all employees in IPPD2 with valid employee records.</p>	<p>The process of creating application user names is incomplete without tagging employees to user names, which is very critical in tracking transactions. In the event of introducing Oracle Self Service (online absences/approvals/employee info), it is mandatory that usernames be tagged with employees as the system pulls out information of the concerned employees based on this association. Without employee profile tagging to the user record, it will be impossible to track if application accounts of ex-employees have been deactivated. This can result in breach of system security as ex-employees can still access the system and tamper with highly sensitive payroll data.</p>	<p>All application users should be associated with respective employee's profile. It is a mandatory association which needs to be done at the earliest.</p> <p>Post association, validity of user accounts of all terminated employees should be verified and deactivated if the accounts are still active.</p>
4.1.6	Email Addresses		
	<p>Email IDs are not maintained in the system for all employees. Currently there are 207,320 employees with no email address. 418, 511 employees have email address without '@'. Most of the email address fields have 'GOV-XXXXXX'.</p>	<p>Valid email addresses are a prerequisite in order to introduce online approvals and self service. Since all approvals after the integration with GIFMIS is envisaged to be online, it is crucial to valid email addresses. Lack of proper email addresses in the system may result in failure of approval notifications which can cause severe transactional delays and eventually effect payroll processing.</p>	<p>All invalid email IDs in the system should be cleaned up before the introduction of online approvals and self service. It is mandatory that all employees have valid official email addresses captured in the system and use of personal email id's should not be allowed due to security reasons.</p> <p>Controls should be place during input to validate email address during input.</p>

No.	Particulars - As Is	Gaps	Recommendation
Potential Issues in IPPD2 to be addressed before integration			
		Absence of validation on the email address field has resulted in junk data which requires clean up. There are enough “placeholders” in the system to capture employee data and email address field and should not be used to capture any other information.	
4.1.7	Approval Matrix		
	There is no approval matrix (maker-checker) currently available as all transactions are entered into the system without online approvals.	The approval matrix is a very critical document that defines rules and eligibility of transactions originating from Oracle applications. One can define these rules by deciding what conditions should be met before approvals are required without resorting to writing programming code. The approval matrix is a mandatory document required prior to the configuration of approval rules. The document should clearly state the type of transaction, approvers, hierarchy of approvers, and limit of approvers etc without which rules cannot be configured in the system. There is a need to always have the approval matrix up to date with the system.	It is recommended that an approval matrix is created to provide information on the type of online transactions and their approvers prior to configuration of rules in the system.
4.1.8	Online Absence Approvals		
	Employee supervisor information not captured in IPPD2.	Currently there are 532,266 employees who do not have supervisors in IPPD2. Supervisor information is very critical for driving approval notifications. All employee leave requests would be routed to respective supervisors	Capture of supervisor information for all employees is mandatory and needs to be done before introduction of online approvals.

No.	Particulars - As Is	Gaps	Recommendation
Potential Issues in IPPD2 to be addressed before integration			
		<p>online. Absence of supervisor information will result in notifications not being delivered and pending approval of leave requests. Managers will also not be able to view their direct reportees and their corresponding employee data.</p>	

4.2 Integration Options

4.2.1 Re-implement IPPD2 on existing GIFMIS (r12) platform

Option 1 : Re-implement IPPD2 on the existing GIFMIS(r12) platform(Single server)	
<p>Advantages</p> <ol style="list-style-type: none"> 1 Integrated HR and Financials 2 Centralized data and no overhead on data maintenance. 3 During reimplementation of IPPD2, existing issues and design flaws in the system can be addresses leading to improved performance and better controls. System can be redesigned to eliminate redundant configurations and effectively manage transaction processing. 4 Enhanced retro processing features of r12 can be leveraged to reduce processing durations. 5 Seamless integration between IPPD2 and GIFMIS. 6 Single integrated system ensures easy reporting. 7 Employee expenses recording in financials can be processed through payroll seamlessly. 	<p>Disadvantages</p> <ol style="list-style-type: none"> 1 Huge effort required for reimplementation 2 Intensive data migration involved 3 Migration of historical employee data can be cumbersome and time consuming. 4 Migration payroll balances can be complicated and should be done appropriately. 5 Migration of data from custom tables that capture statutory information for yearend reporting. 6 Migration of employee loan deductions and union dues. 7 Issues with retrospective (retro) processing: Since payroll runs would start afresh after integration, retrospective changes prior to the cutoff date cannot be processed in the system. This is a major drawback as there are frequent changes to employee salaries retrospectively. Changes prior to the cutoff date cannot be processed by the standard retro. Custom retro or manual calculations will be required to overcome this issue. 8 Historical payroll results of the employee would not be available. 9 Shared resources between modules like concurrent manager can cause potential performance issues.

4.2.2 Upgrade IPPD2 and interface with GIFMIS

Option 2 : Upgrade IPPD2 on its existing platform and interface with GIFMIS	
<p>Advantages</p> <ol style="list-style-type: none"> 1 Relatively lesser effort than reimplementation. 2 Migration of data is not applicable since IPPD2 will be upgraded on the existing platform (server). 3 Historical payroll data available in the system. 4 Migration of element entries and payroll balances which can be a complicated activity is not applicable. 5 Enhanced retro processing features of r12 can be leveraged to reduce processing durations. 6 No issues of shared resources since IPPD2 and GIFMS are on separate platforms. 	<p>Disadvantages</p> <ol style="list-style-type: none"> 1 Certain design flaws in IPPD2 cannot be addressed during the upgrade. 2 Data maintenance across the two (2) systems will be an overhead. 3 Great efforts are needed to replicate employee data in IPPD2 to GIFMIS. Employee data between the two systems should always be synchronized. 4 Accounting structures should be always consistent between the two systems. 5 Payroll data from IPPD2 needs to be externally interfaced to GIFMIS for accounting. 6 Error handling in cases of accounting issues will be cumbersome. 7 Reporting of data from multiple systems. 8 External interface required to process employee expenses through payroll.

4.2.3 Interface IPPD2 As-Is (r11) with GIFMS

Option 3 : Interface IPPD2 as is (r11) with GIFMS	
<p>Advantages</p> <ol style="list-style-type: none"> 1 Effort to achieve an integrated system is very minimal. 2 Migration of data is not applicable. 3 Historical payroll data available in the system. 4 Migration of payroll balances which is a complicated activity is not applicable. 5 No retro processing issues as compared to reimplementation. 6 No issues of shared resources since IPPD2 and GIFMIS are on separate platforms 	<p>Disadvantages</p> <ol style="list-style-type: none"> 1 New features of release12 cannot be leveraged. Enhanced retro pay features would not be available and delays in current retro process would still continue. 2 Most of the design flaws in the system cannot be addressed since it is not a reimplementation or an upgrade. 3 Data maintenance across the two (2) systems will be an overhead. 4 Efforts needed to replicate employee data in IPPD2 to GIFMIS. Employee data between the two systems should always be synchronised. 5 Accounting structures should be always consistent between the two systems. 6 Payroll data from IPPD2 needs to be externally interfaced to GIFMIS for accounting. 7 Error handling in cases of accounting issues will be cumbersome. 8 Reporting of data from multiple systems. 9 External interface required to process expenses through payroll.

5 Payroll Processes and Process Flow Diagrams

5.1 Process Flow Narratives

New Entrants (Applicable to Re-engagement)

- New employee is recruited
- Appointment letter authorized and issued by Head of MDA
- Acceptance letter received from new entrant
- New Entrant Input Forms filled out by MDA.
- Establishment Warrant prepared by Head of Department conducting recruitment and passed to Servicing Treasury
- Financial Clearance Letter to pay salary (in the case of new entrant recruited to a position at the beginning of a new financial year) approved by Ministry of Finance and Economic Planning or Authority to pay letter form (in the case of a vacant position filled within the year) approved by Office of Head of Civil Service
- New Entrant Input Form with supporting documents checked and signed by Scheduling Officer with signature and dated at MDA.
- New Entrant Input Form and supporting documents passed on to PPS for capturing of data into IPPD2
- PPS vets and logs New Entrant Input Form details against supporting documents. If there are errors, resolve with MDA
- PPS signs New Entrant Input Form and submits with supporting documents to Head of PPS for verification and authorization
- Head of PPS verifies and authorizes Change Input Form and supporting documents and submits to Data Entry Officer
- PPS captures data in IPPD2 and files a copy of New Entrant Input Form and supporting documents
- After data entry and checking, a unique staff number is generated. This is written on the input form
- New Entrant Input Forms and supporting documents passed on to PPD for validation
- Signature of Head of MDA checked against the specimen signature logged at PPD.
- PPD sometimes validates New Entrant Input Forms and supporting documents to entries in IPPD2. In cases of anomalies, New Entrant Input Form and supporting documents returned to respective MDA's for corrections/amendment/updates
- System closed for payroll test run after entry of data.

Promotions/Change of Grade

- MDA completes the Promotion/Change of Grade Input Forms
- Head of MDA authorizes Promotion/Change of Grade Input Forms
- Promotion Letter authorized by Head of Department and added to Promotion/Change of Grade Input Form
- Establishment Warrant passed by the Servicing Treasury, where applicable.
- Financial Clearance, approved by the Ministry of Finance and Economic Planning to cover payment of arrears for the previous financial year if any. (For promotion that takes effect from the same year no Financial Clearance is needed).
- Promotion/Change of Grade Input Forms with supporting documents checked and signed at MDA.
- Promotion/Change of Grade Input Forms and supporting documents passed on to PPS for capturing of data in IPPD2
- PPS vets and logs Promotion/Change of Grade Input Form details against supporting documents. If there are errors, resolve with MDA
- PPS signs Promotion/Change of grade Input Form and submits with supporting documents to Head of PPS for verification and authorization
- Head of PPS verifies and authorizes Promotion/Change of grade Input Form and supporting documents
- Data Entry Officer captures data in IPPD2 and files PPS copy
- Promotion/Change of Grade Input Forms and supporting documents passed on to PPD for validation
- Signature of Head of MDA checked against the specimen signature logged at PPD.
- PPD sometimes validates Promotion/Change of Grade Input Forms and supporting documents to entries in IPPD2. In cases of anomalies, Promotion/Change of Grade Input Forms and supporting documents returned to respective MDA for corrections/amendment/updates
- System closed for payroll test run.

Postings / Transfers / Change of Bank

- MDA completes the Posting /Transfer/Change of Bank Input Forms
- Head of MDA authorizes Posting /Transfer/Change of Bank Input Form
- Posting/Transfer Letter authorized by Head of Department and added to Posting /Transfer/Change of Bank Input Forms
- Posting/Transfer/Change of Bank Input Forms with supporting documents checked and signed with date at MDA
- Posting /Transfer/Change of Bank Input Forms and supporting documents passed on to PPS
- PPS vets and logs Posting/Transfer/Change of Bank Input Form details against supporting documents. If there are errors, resolve with MDA

- PPS signs Postings/Transfer/Change of Bank Input Form and submits with supporting documents to Head of PPS for verification and authorization
- Head of PPS verifies and authorizes Postings/Transfer/Change of Bank Input Form and supporting documents
- Data Entry Officer captures data in IPPD2 and PPS copies filed
- Posting /Transfer/Change of Bank Input Forms and supporting documents passed on to PPD for validation
- Signature of head of MDA checked against the specimen signature logged at PPD.
- PPD sometimes validates Posting /Transfer/Change of Bank Input Form and supporting documents to entries in IPPD2. In cases of anomalies, Posting /Transfer/Change of Bank Input Form and supporting documents returned to respective MDA's for corrections/amendment/updates
- System closed for payroll test run after entry of data

Absence Management*

- Staff (applicant) fills and submits Leave Application Forms one year ahead of the intended commencement period of study.” The Head of MDA approves the Leave Application Letter
- Study Leave Input Form prepared with Leave Approval letter and other supporting documents attached submitted to PPS
- Details of the Leave Input Form and supporting documents logged at PPS
- PPS vets and logs Leave Input Form details against supporting documents. If there are errors, resolve with MDA
- PPS signs Leave Input Form and submits with supporting documents to Head of PPS for verification and authorization
- Head of PPS verifies and authorizes Leave Input Form and supporting documents
- Data Entry Officer PPS captures the data in the IPPD2 and files Input Forms and the supporting documents.
- PPS records entries made in a notebook and submits to PPD for validation.
- PPD sometimes validates Input Forms received from PPS. Where there are anomalies, queries are sent to the respective MDAs for correction.
- Signature of head of MDA authorizing payment is checked against the specimen signature logged at PPD
- System closed for payroll test / transactional run after entry of data.

*** *The above applies to leave with / without pay as well.*

Changes to Standing Data

- Head of MDAs authorizes changes to personnel data (Letter of Amendment)
- Change Input Form completed by MDA .Details of Change Input Form and supporting documents logged at MDAs

- Change Input Form with supporting documents checked and signed by scheduling officer with signature and dated at MDA.
- Change Input Forms and supporting documents submitted to Head of Department for review and authorization
- Change Input Form and supporting documents submitted to PPS
- PPS vets and logs Change Input Form details against supporting documents. If there are errors, resolve with MDA
- PPS signs Change Input Form and submits with supporting documents to Head of PPS for verification and authorization
- Head of PPS verifies and authorizes Change Input Form and supporting documents
- Change Input Form and supporting documents submitted to Data Entry Officer to key data into IPPD2
- Data Entry Officer records details of data captured in IPPD2
- Copy of Change Input Form and supporting documents filed at PPS
- Processed Change Input Form and supporting documents sent to PPD for validation. If there are any queries documents are returned to the MDA for correction.
- System closed for payroll test run after entry of data.

Termination/Resignation

- Head of MDA authorizes Letter of Deletion
- Leaving Input Form is prepared at the MDA.
- Leaving Input Form with supporting documents checked and signed by scheduling officer with signature and dated at MDA. If there are queries the documents are returned to the MDA for correction.
- Leaving Input Form and supporting documents reviewed by Head of Department
- Leaving Input Form and supporting documents submitted to PPS for capturing of data in IPPD2
- PPS vets Leaving Input Form against details supporting documents. If there is a query, resolve with respective MDAs
- PPS signs Leaving Input Form and submits to Head of PPS with supporting documents
- Head of PPS reviews and authorizes Leaving Input Form
- Leaving Input Form and supporting documents submitted to Data Entry Officer for capturing of data in IPPD2 and logs entries
- Input Form and supporting documents passed on to PPD for validation. If there are any queries the documents are returned to the MDA for correction.
- System closed for payroll test run after entry of data.

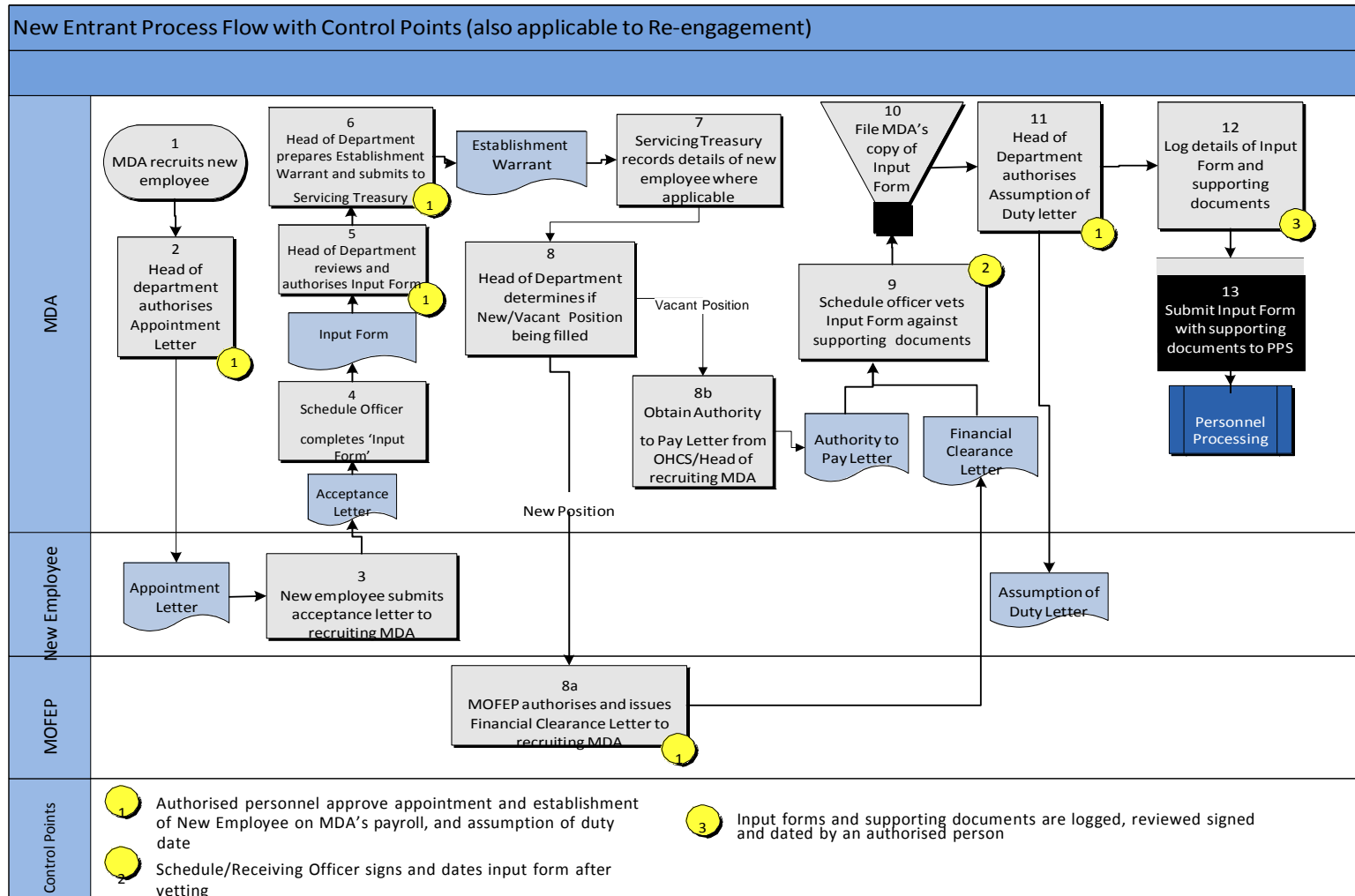
Payroll Process / Payment

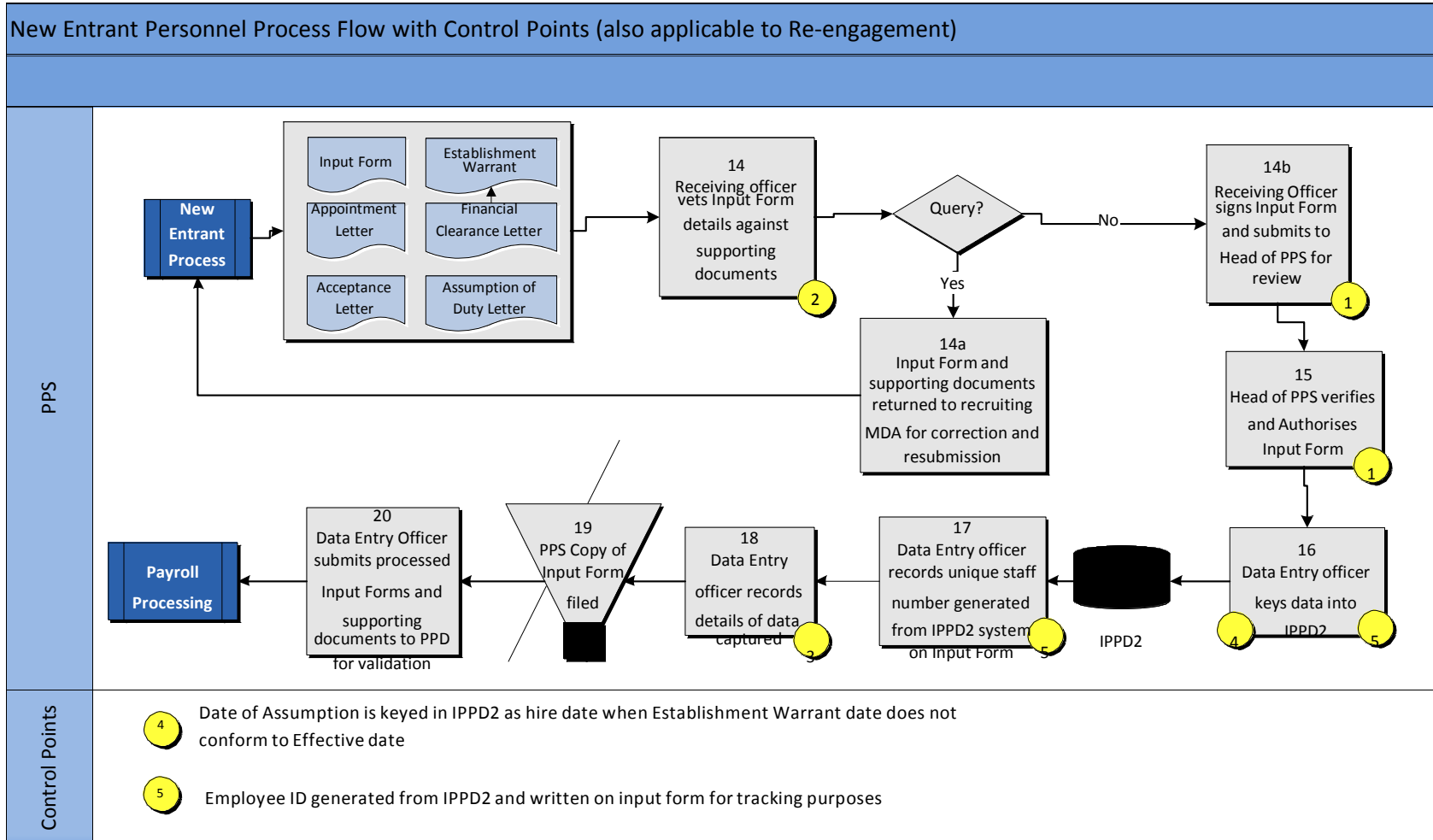
- Payroll / Personnel Input Forms received at PPD for validation of inputs
- Signature of Head of MDA verified against specimen at PPD

- Sample Payroll / Personnel Input Forms validated by PPD. If there is a query, Input Forms and supporting documents are returned to PPS for correction and re-submission. If not, data entry access is closed
- Test Payroll Run conducted by PPD and Transactional Reports are sometimes generated and passed on to MDAs for checks and correction. If there is a query, resolve the issue
- Final Payroll Run conducted by PPD if there is no query
- Generate Post Payroll reports for distribution to appropriate stakeholders
- Forward Bank Summary Report to Bank of Ghana
- Payment Vouchers (PVs) sent to MDAs for verification
- Pay schedules prepared and distributed to Sectional Heads for verification
- Payments made to staffs' bank account
- Pay slips run by Reporting team and distributed to respective MDAs

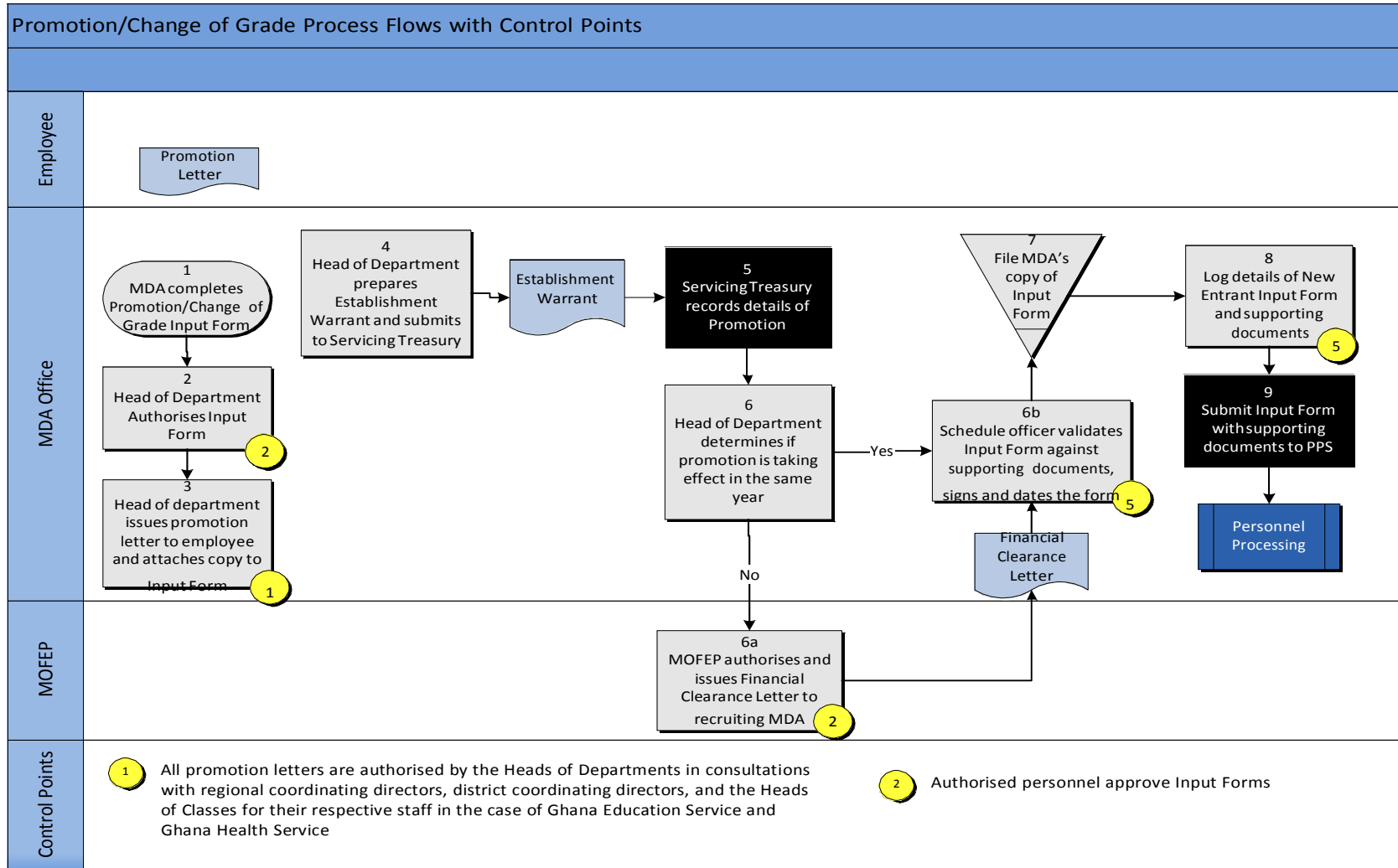
5.2 Current Payroll Process Flow with Control Points

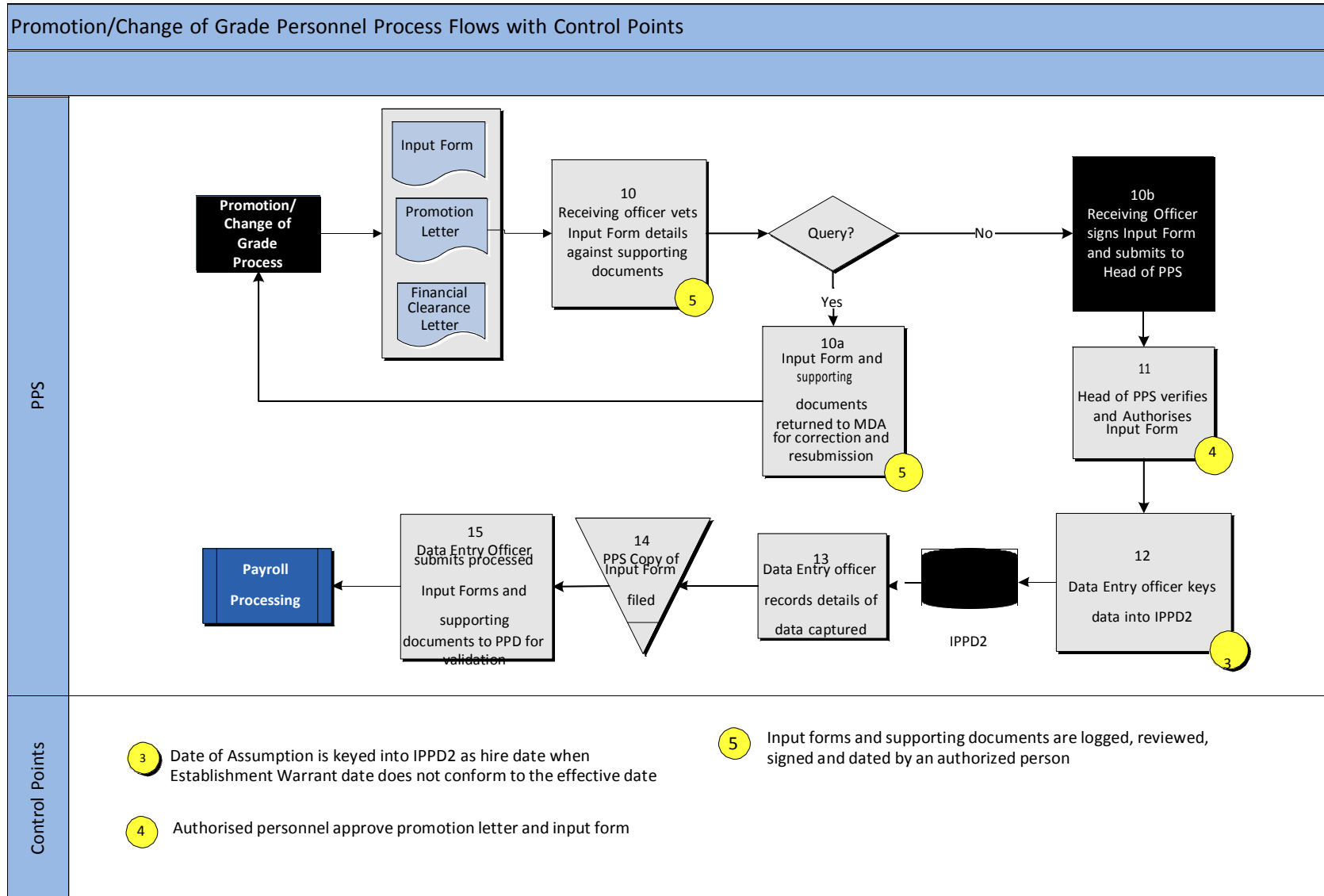
5.2.1 New Entrants/Re-engagement Process



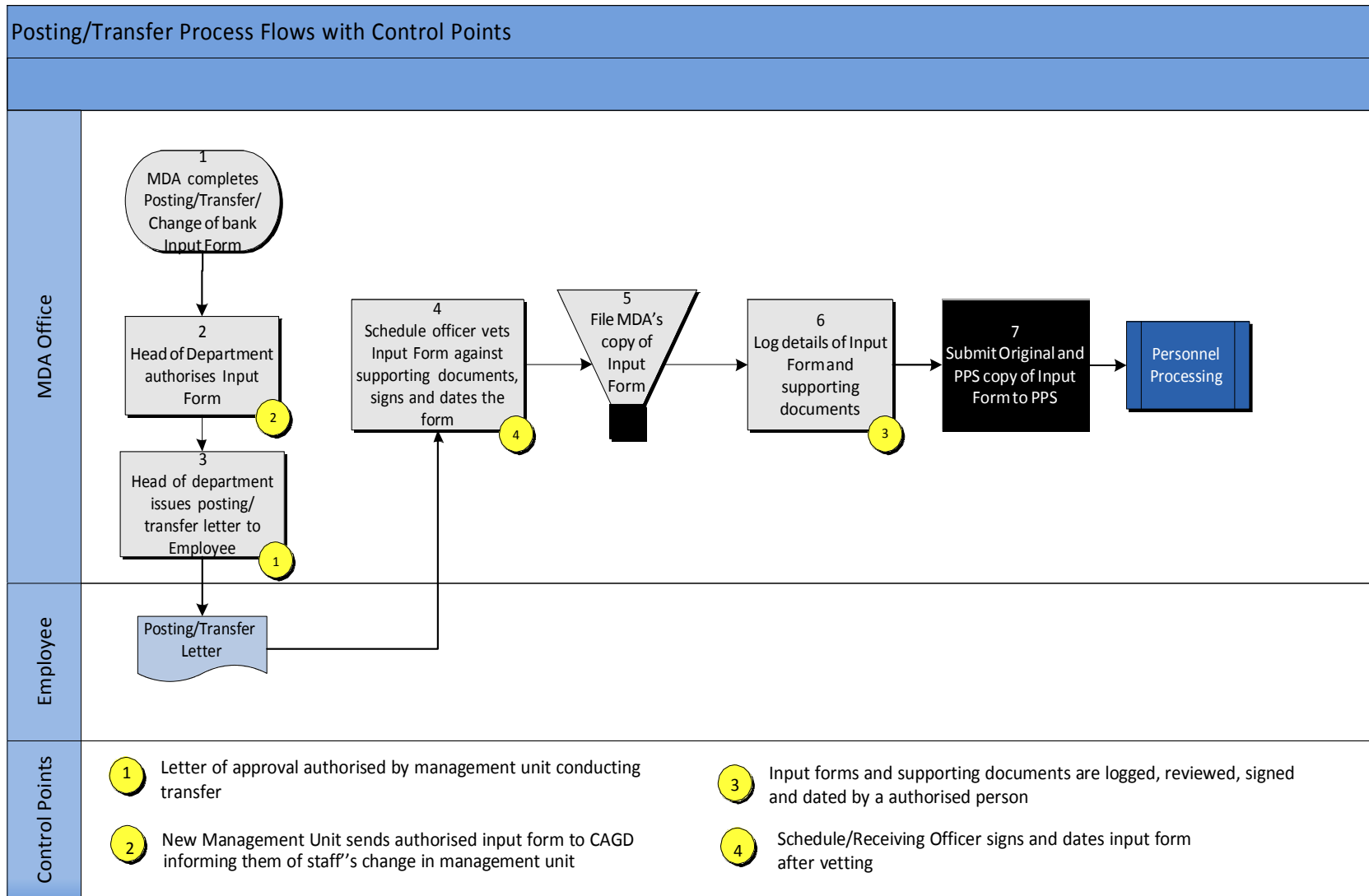


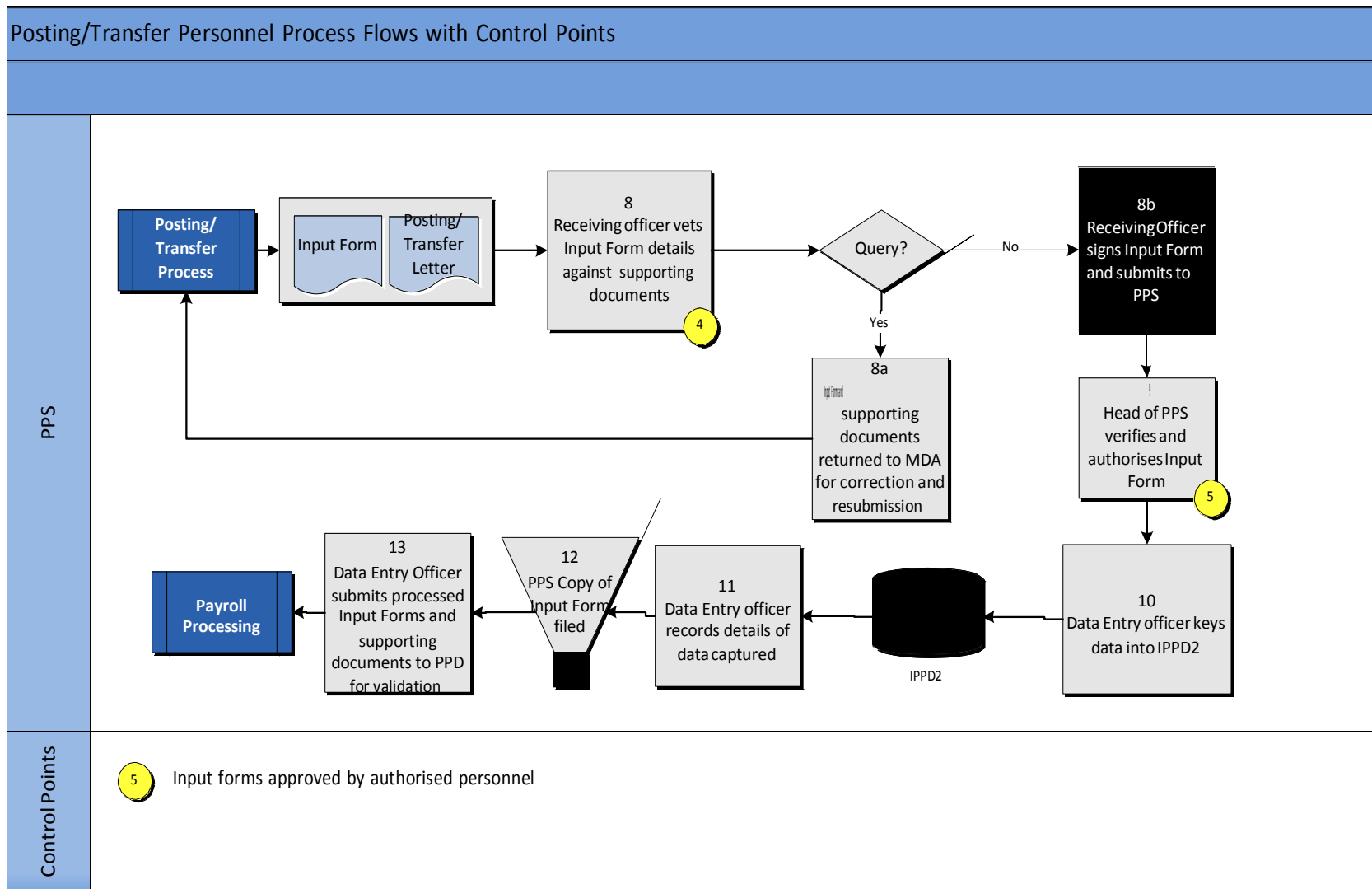
5.2.2 Promotion/Change of Grade Process



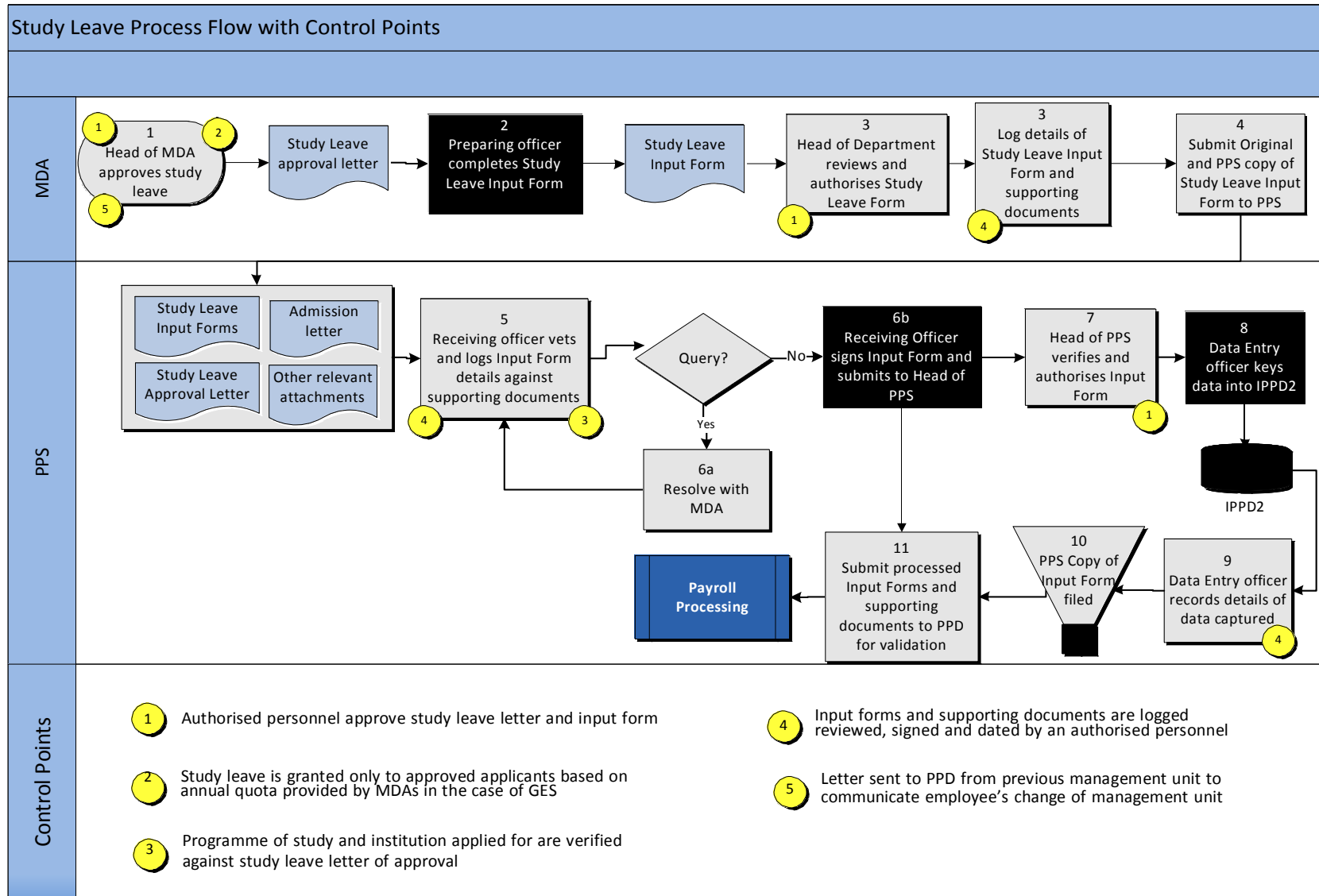


5.2.3 Posting/Transfer Process

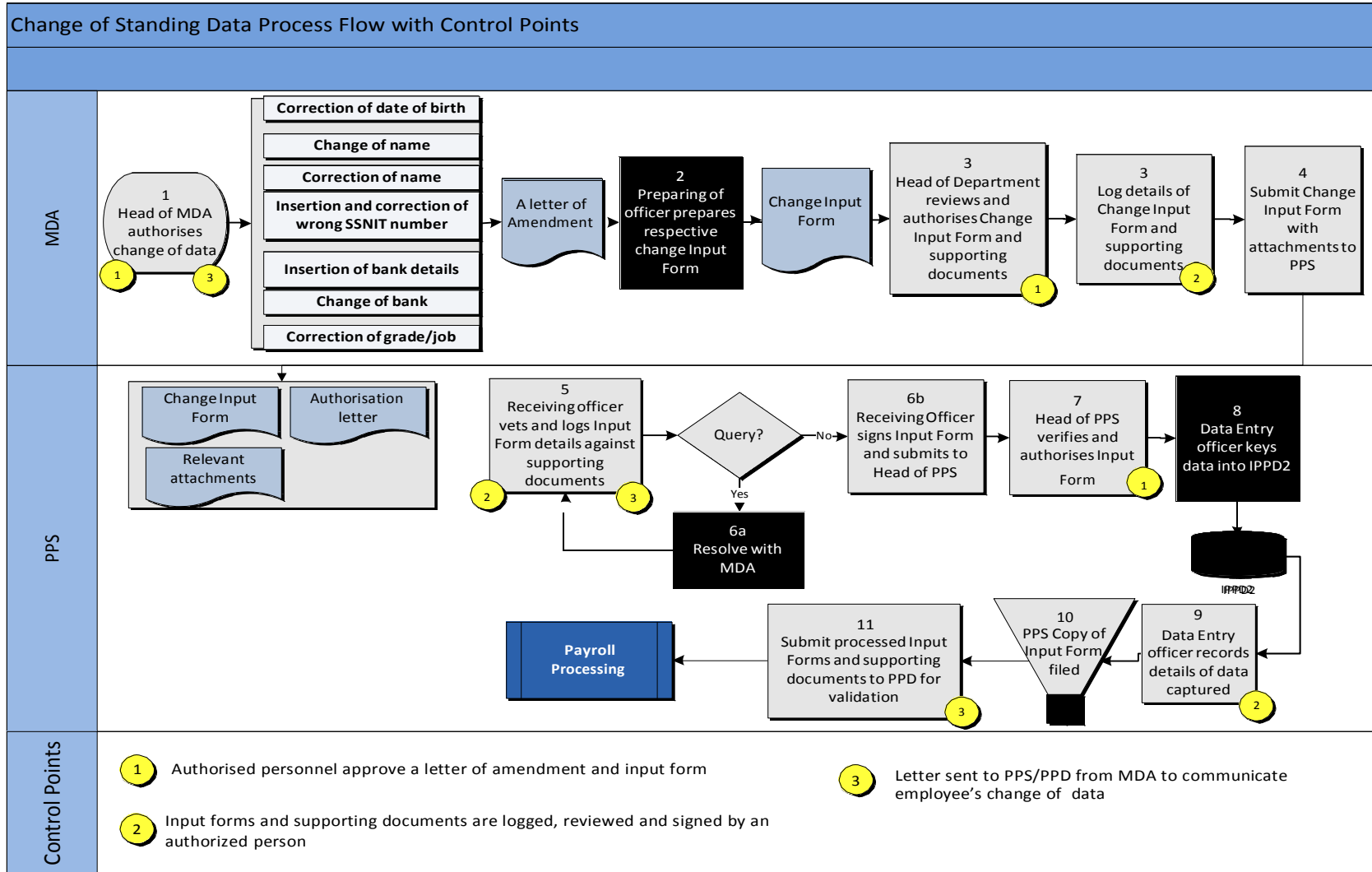




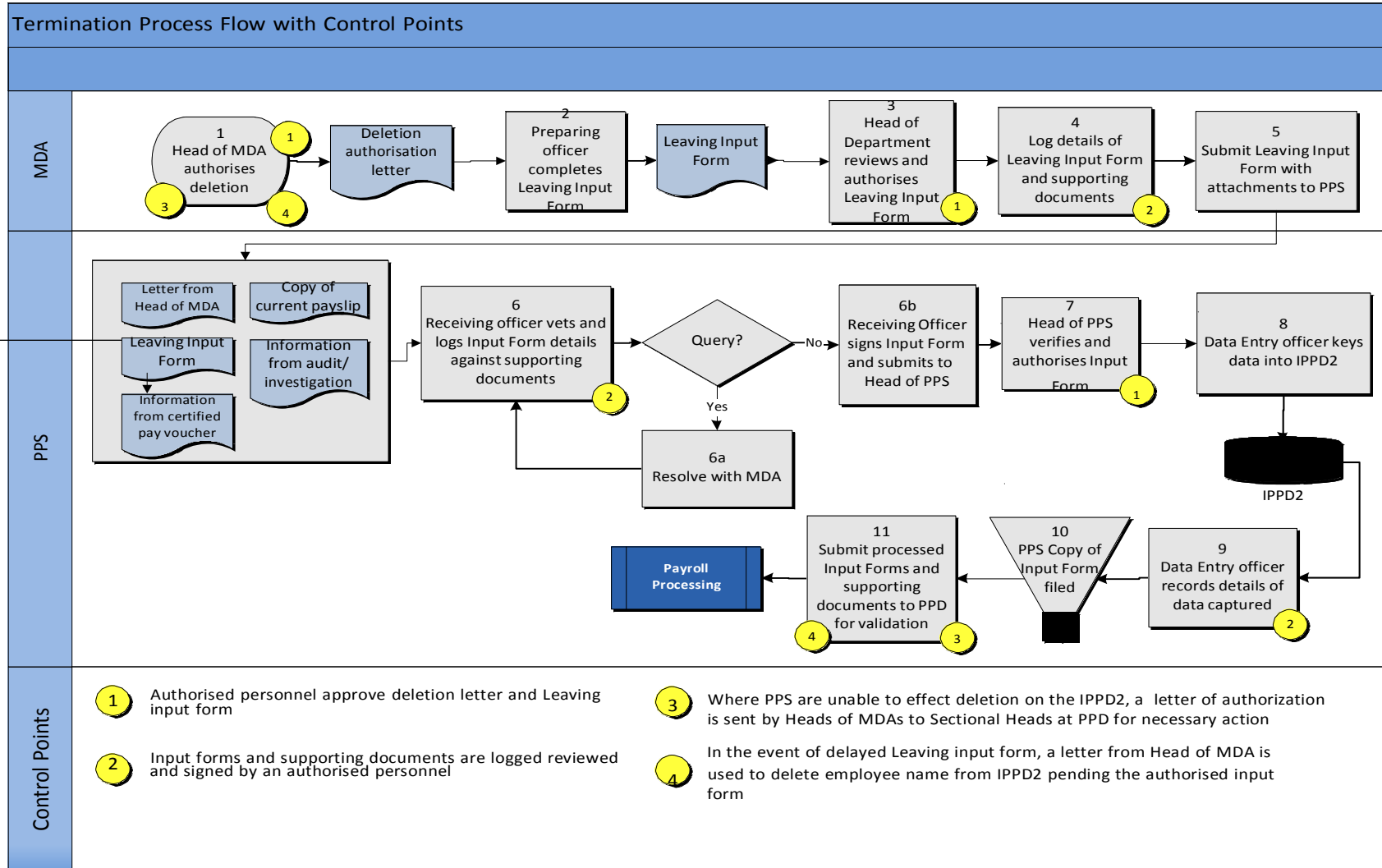
5.2.4 Absence Recording Process - Study Leave



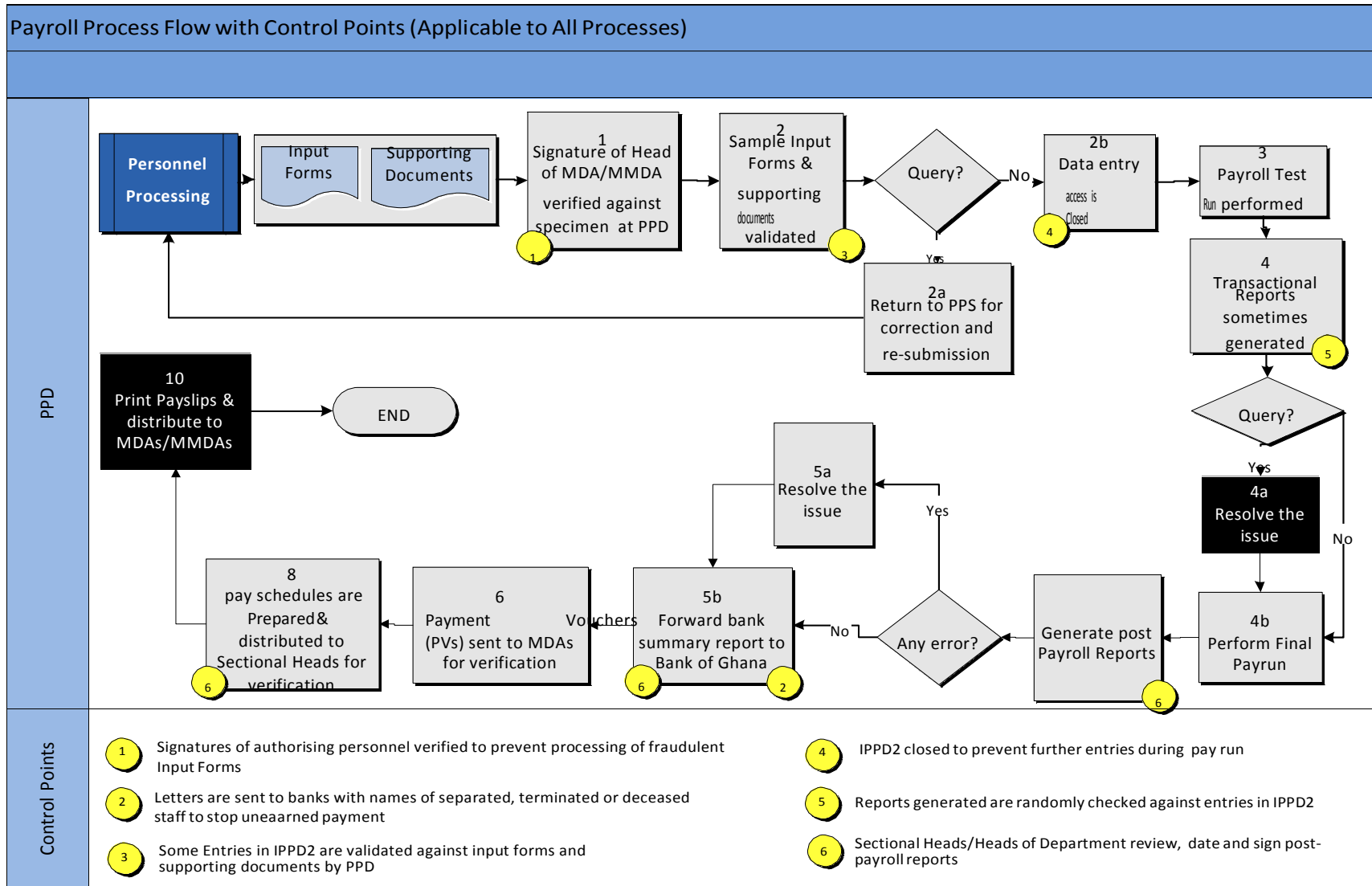
5.2.5 Changes to Standing Data Process



5.2.6 Termination Process

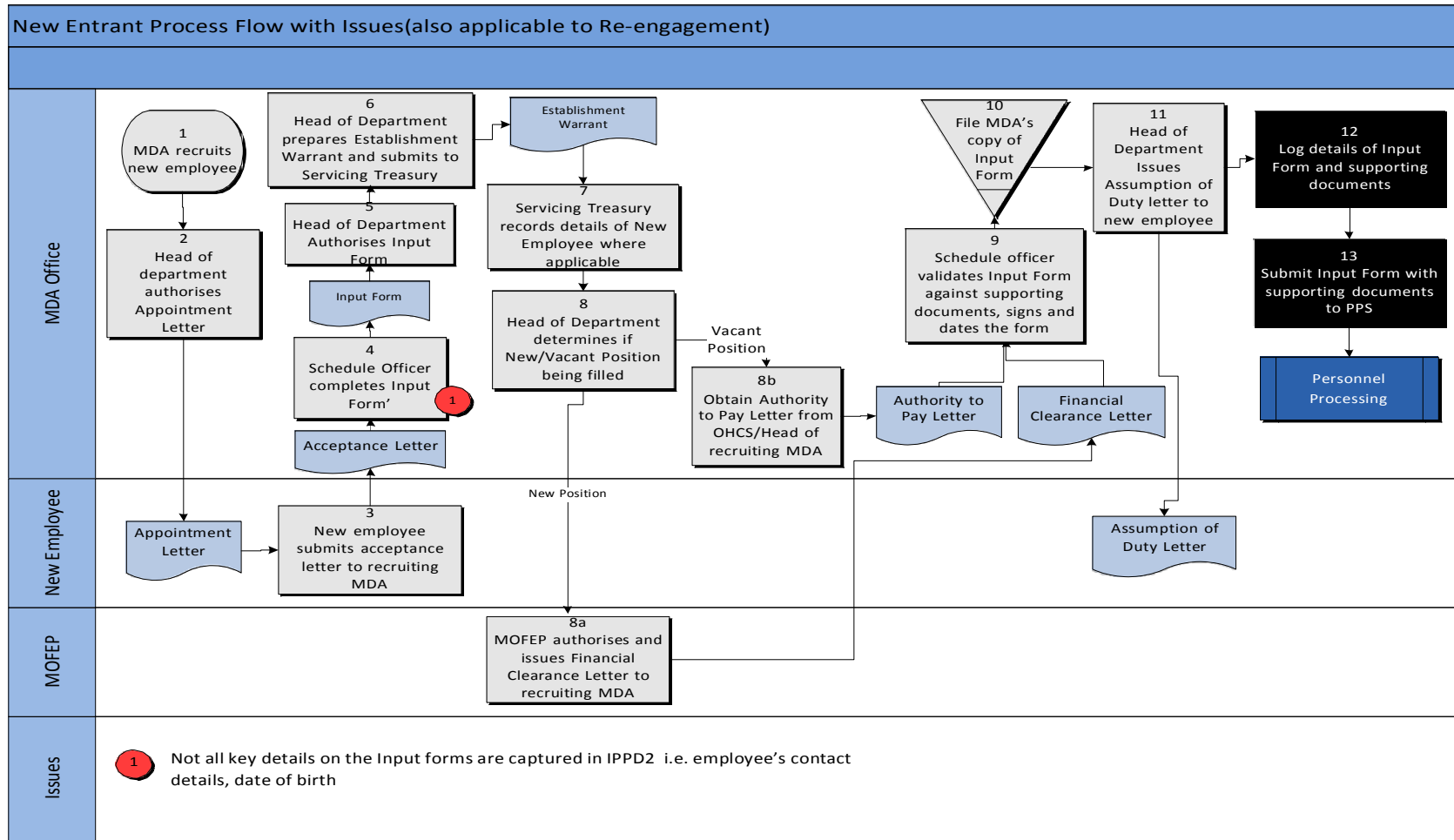


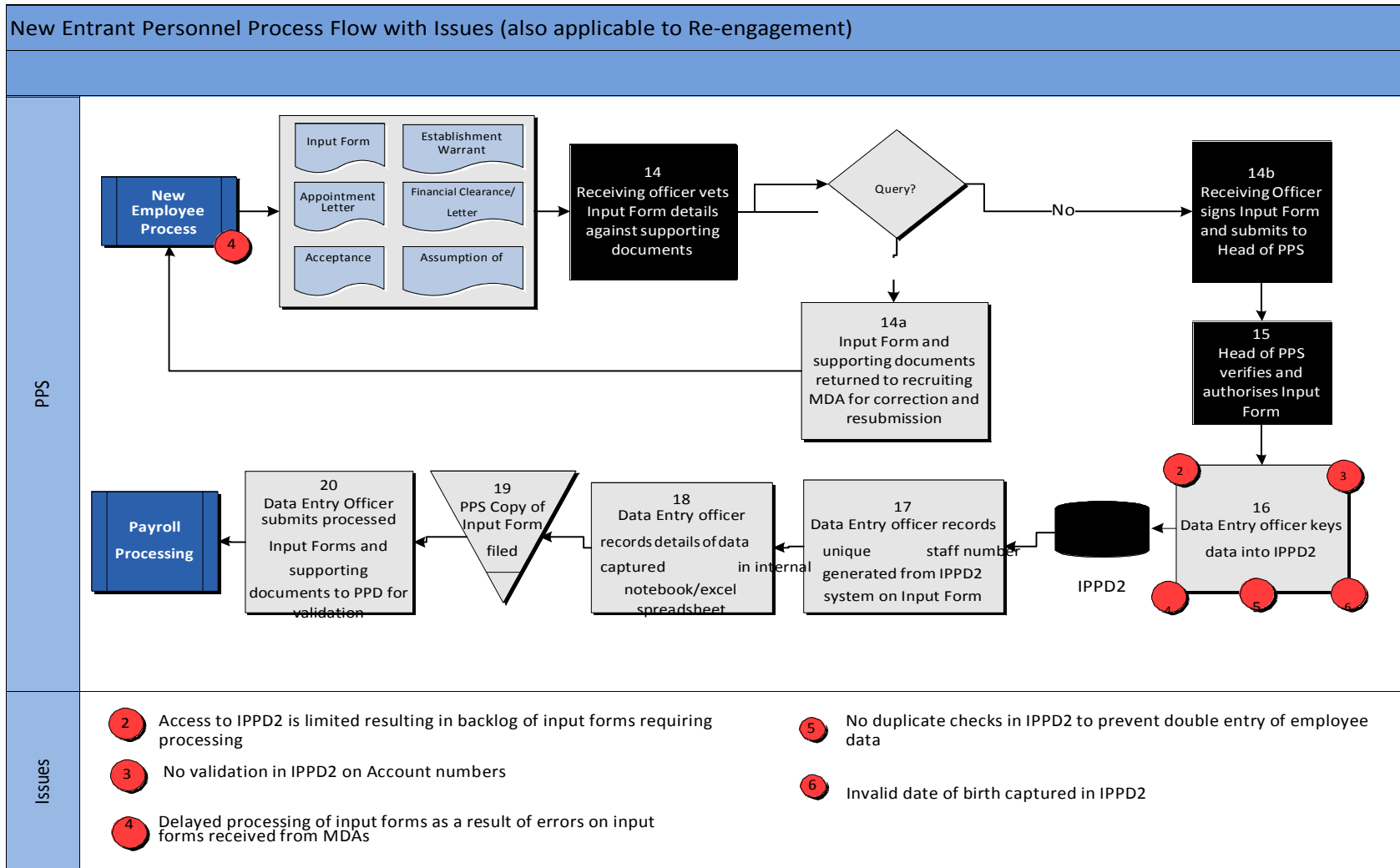
5.2.7 Payroll Process



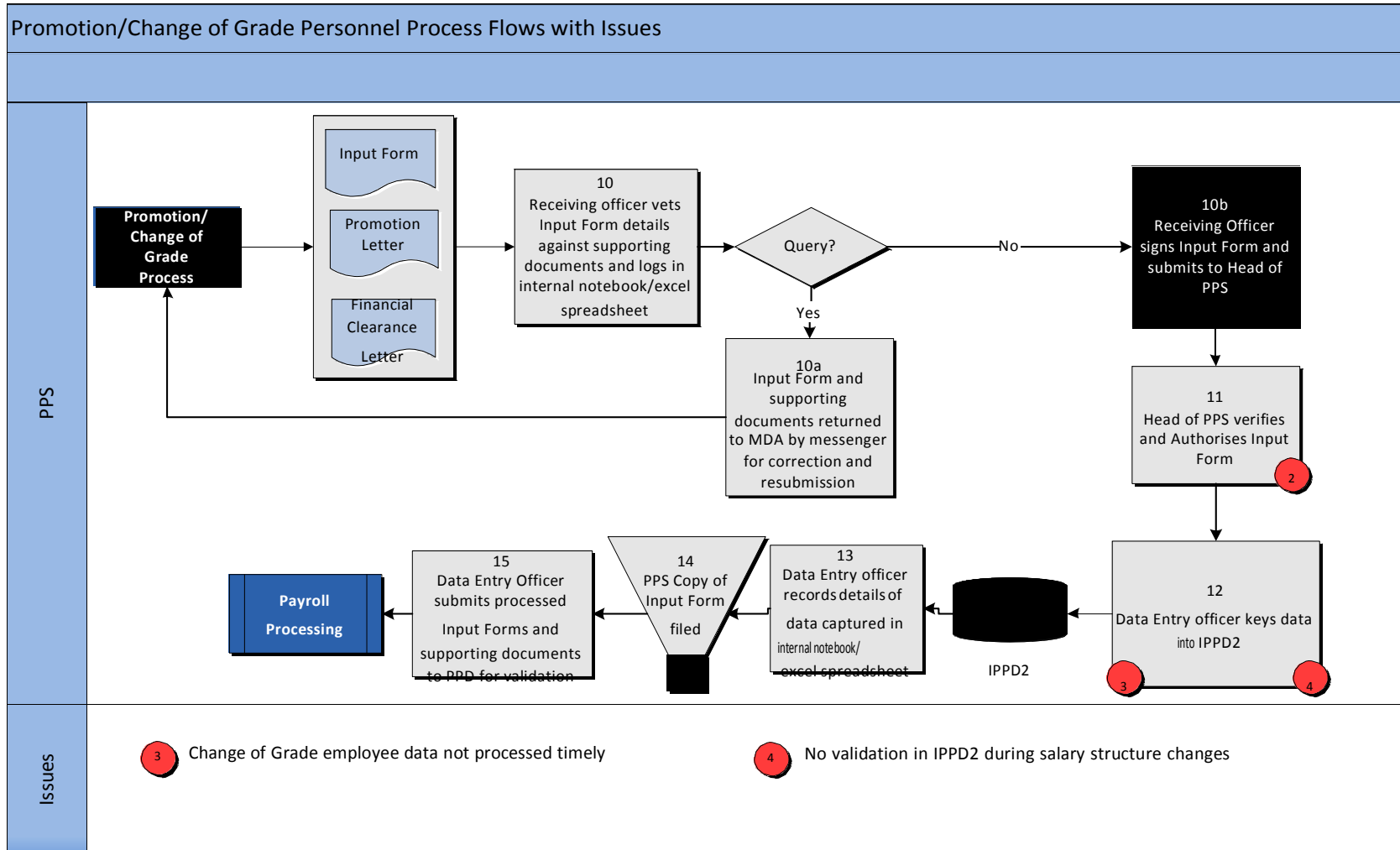
5.3 Current Payroll Process Flow with Identified Gaps

5.3.1 New Entrant/Re-engagement Process

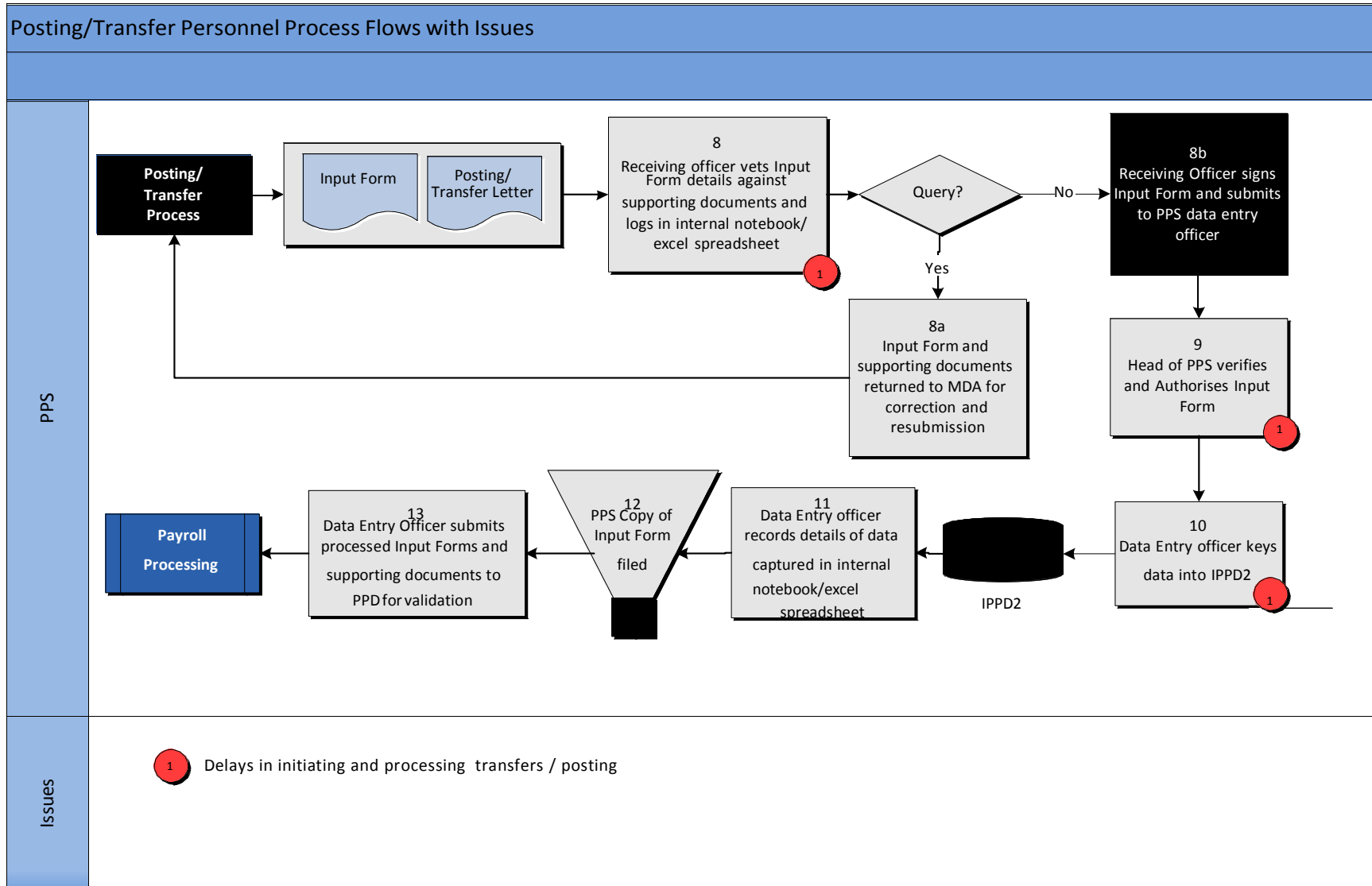




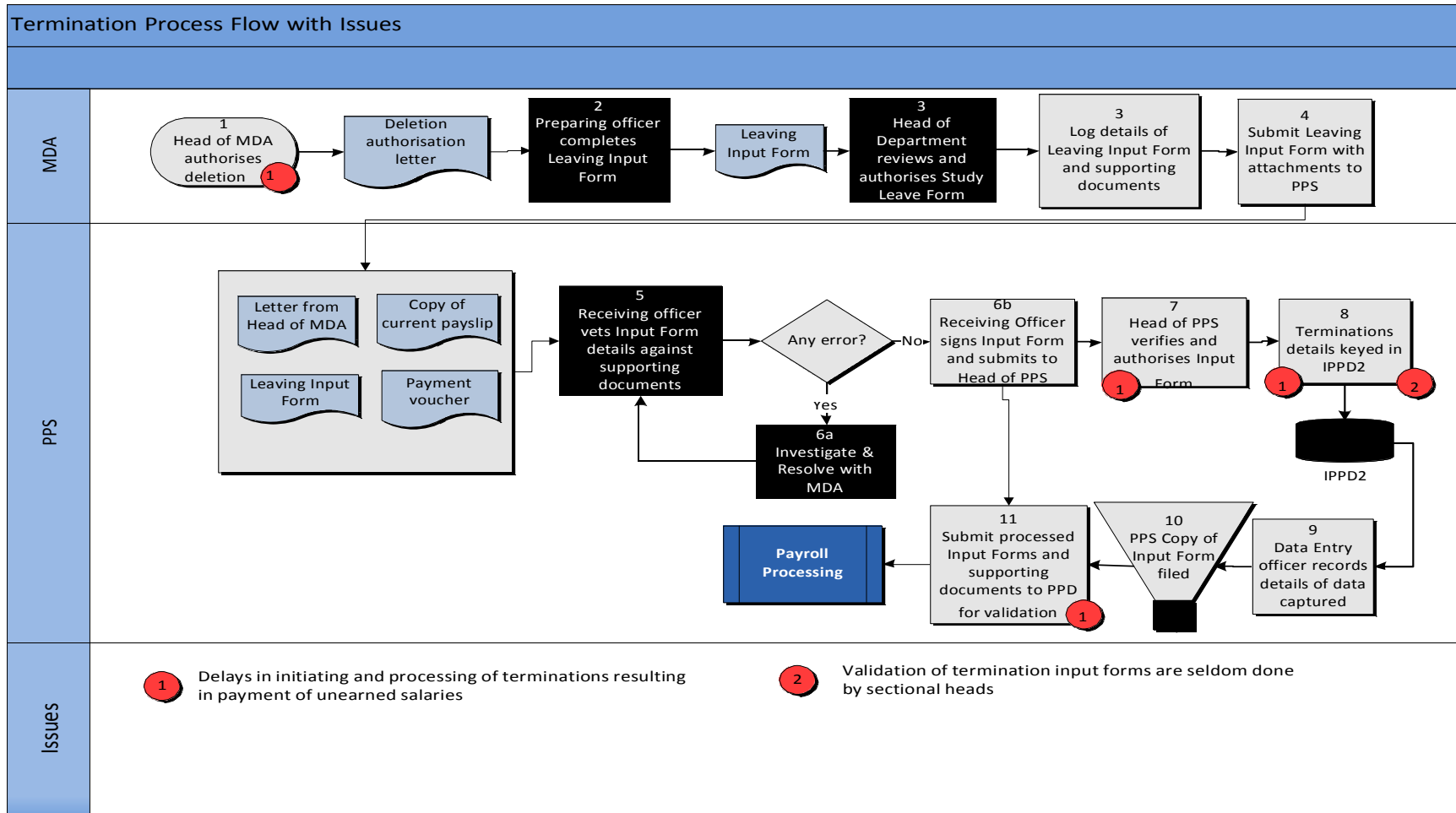
5.3.2 Promotion/Change of Grade Process



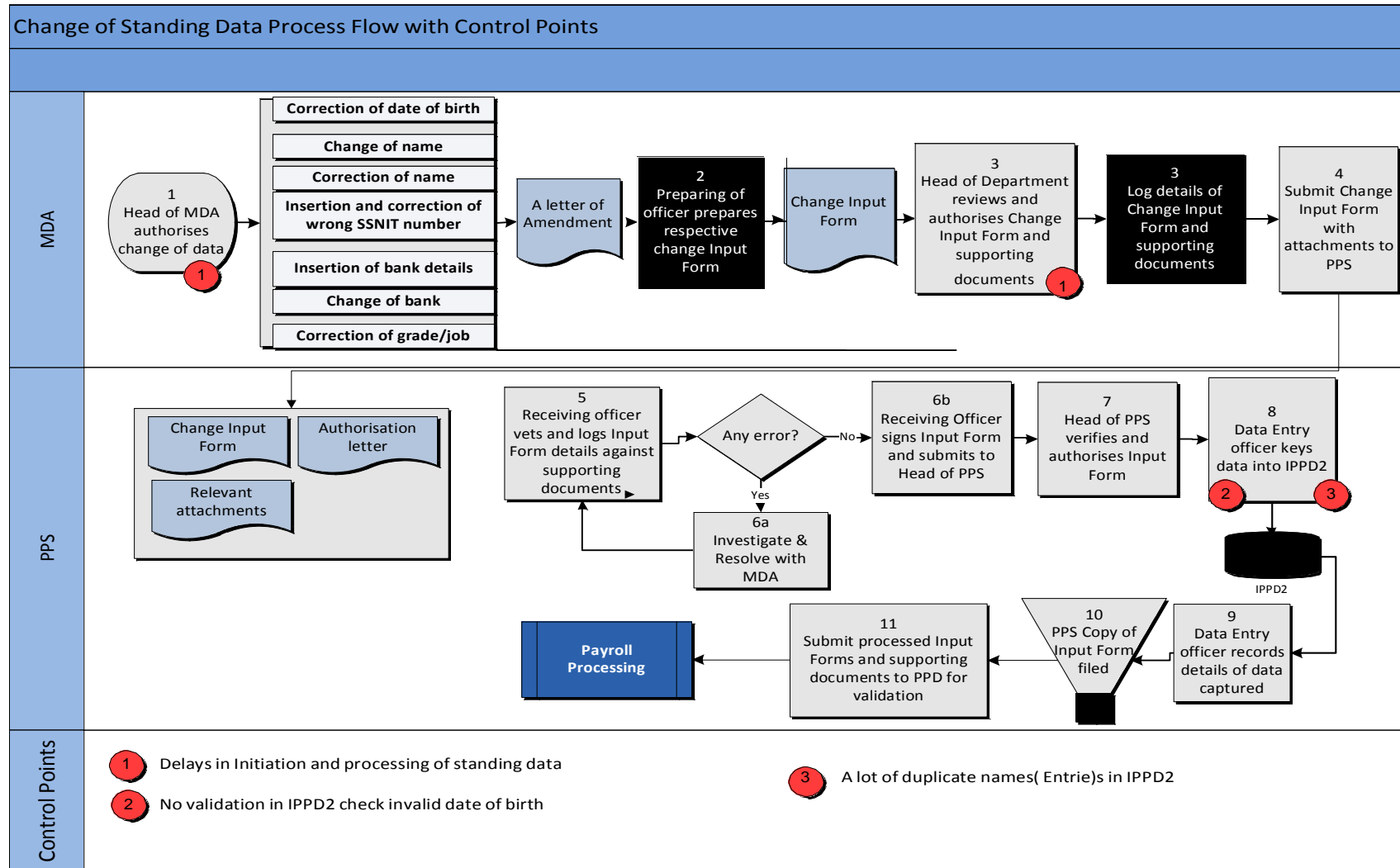
5.3.3 Posting/Transfer Process



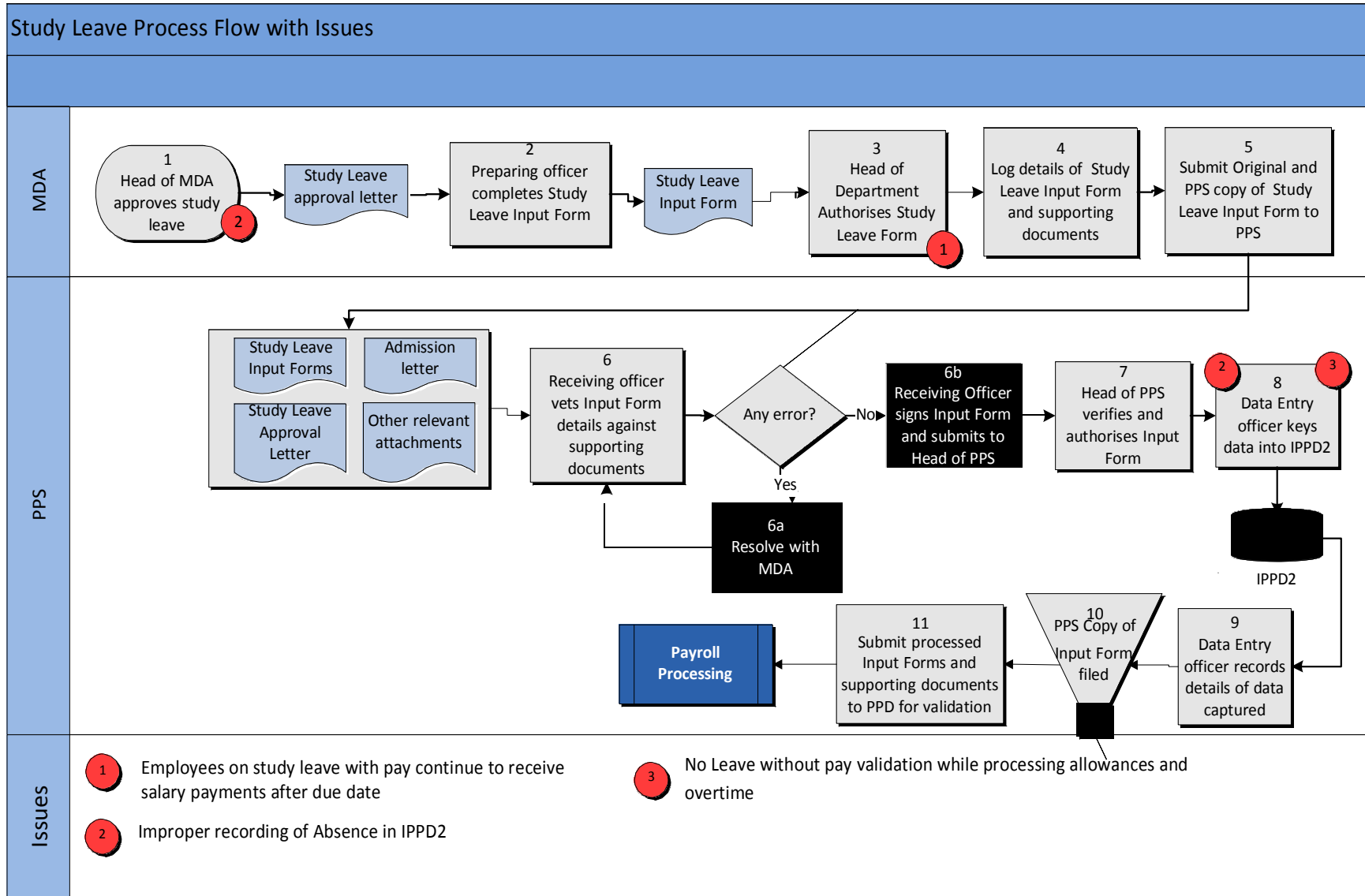
5.3.4 Termination Process



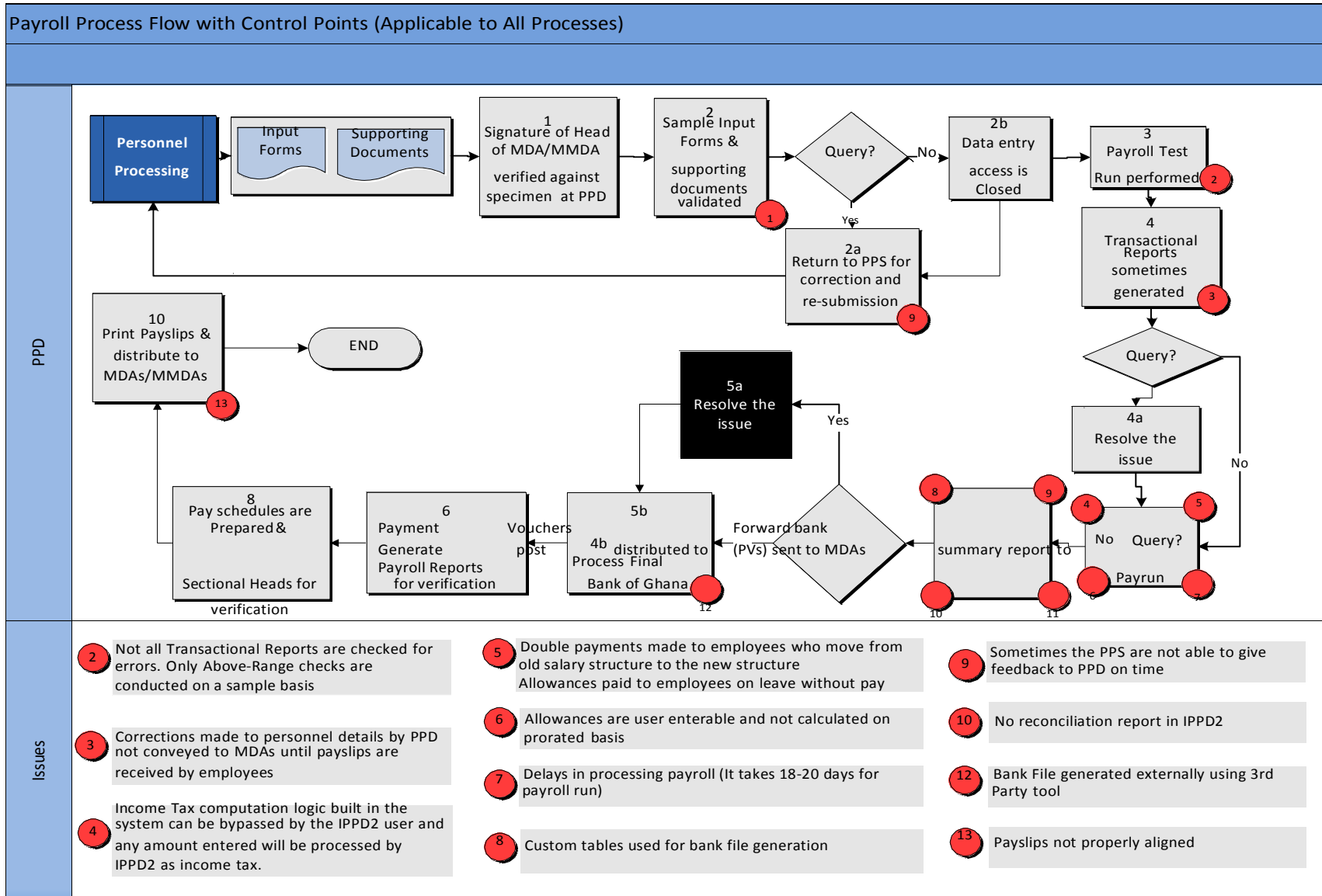
5.3.5 Changes to Standing Data



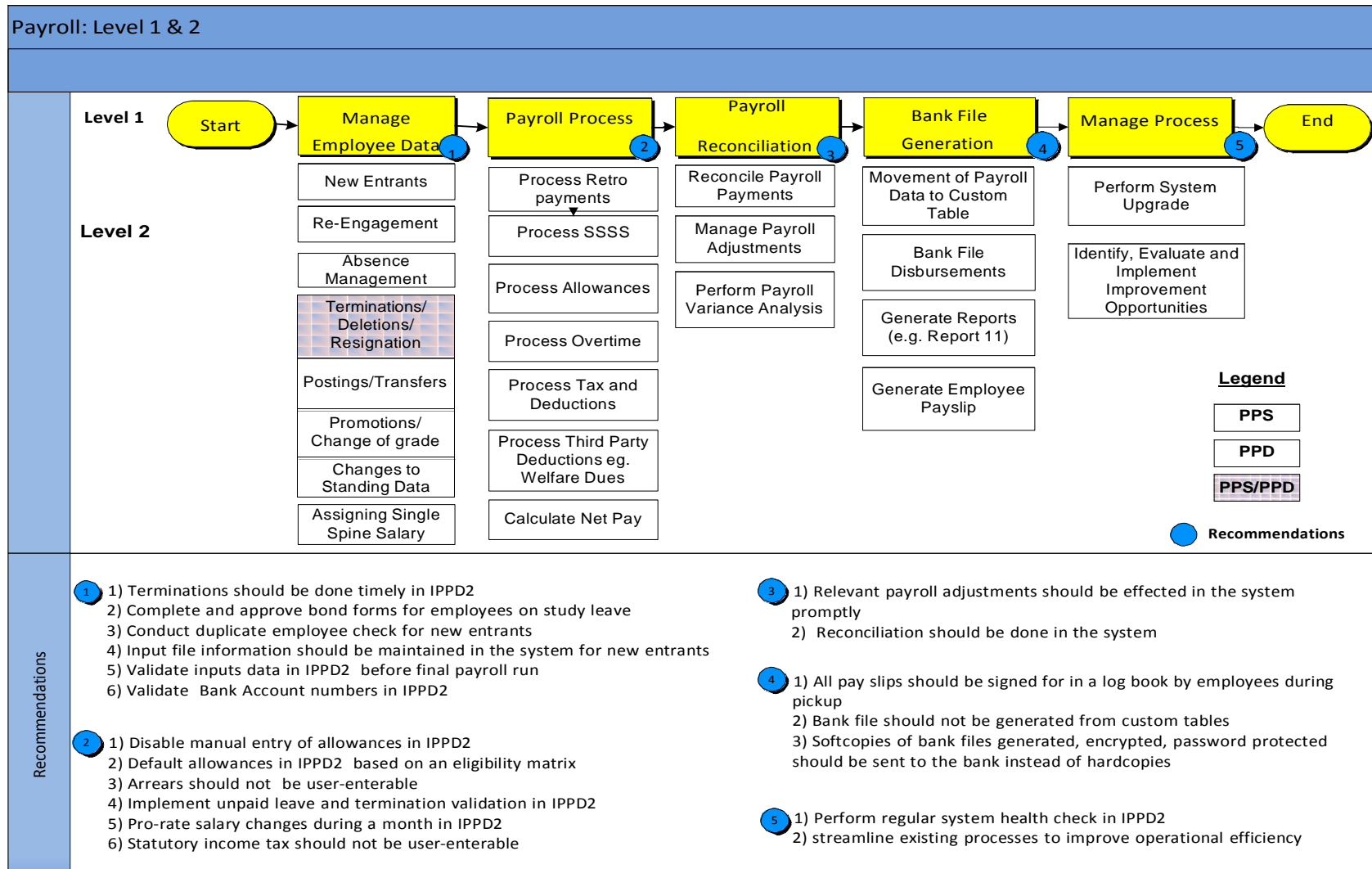
5.3.6 Absence Recording Process



5.3.7 Payroll Process Flow



5.4 Payroll Process Flow with Recommendations



6 Appendices

6.1 Appendix A: List of People Interviewed

It is important to state that due to the huge volume of records extracted from IPPD2 we are unable to print a complete list of some of the records in this report. However, we have ensured that all the necessary data has been captured on the enclosed CD. Below is a selection of some of the records:

Date	Personnel	Title
25 July 2012	Mr. Eugene Agyekum	Deputy Head – PPD
25 July 2012	Mr. Emmanuel Edusei	Payroll Coordinator
26 July 2012	Mr. Kofi Adusei	Database Administrator
26 July 2012	Mr. Felix Amattey	Head - Reporting Team
26 July 2012	Mr. Kwesi Agyepong	Head - Technical Team
31 July 2012	Mr. Ebenezer Obli-Laryea	Head - Functional Team
22 August 2012	Mr. Francis Nunoo	Head - PPD
13 August 2012	Mr. Cornelius Sowah	Head- Computer Service Section
14 August 2012	Mrs. Agnes Manu	Sectional head – Upper West/East
14 August 2012	Mrs. Dorothy Attipoe	Sectional head –Brong Ahafo
14 August 2012	Mr. Emmanuel Korankye	Sectional head - Eastern Region
14 August 2012	Mr. Moro Nurudeen	Sectional head – Volta Region
14 August 2012	Mr. Robert Ansah	Sectional head – Central Region
14 August 2012	Mr. Sebastian Baba Azumah	Sectional head – Ashanti Region
14 August 2012	Mr. Vincent Addo	Sectional head - Northern Region
16 August 2012	Mr. Johnson Joseph Jaitu	Head of PPS – Civil Service
16 August 2012	Madam Gladys Mfumaa	Head of PPS – Judiciary & Fire Services
17 August 2012	Mr. Michael Inkoom	Head of PPS – Ghana Education Service
23 August 2012	Mr. Samuel Ansah	Head of PPS – Ghana Health Service

6.2 Appendix B: Selected Key Payrolls Reviewed in IPPD2

No.	PAYROLL NAME	NUMBER OF EMPLOYEES ON PAYROLL
1	Gh Education Service Payroll	308,240
2	Health Sector Payroll	63,174
3	Civil Service Payroll	60,700
4	Gh National Fire Service Payroll	9,930
5	Judicial Service Payroll	7,084
Total		449,128

6.3 Appendix C: List of Elements Reviewed

Ghana Education Service payroll

No.	ELEMENT NAME	CATEGORY
1	Accra Poly Housing Loan	Loans
2	Blind Teachers Housing Scheme	Loans
3	Accra Academy Credit Union Loans	Loans
4	Accra Poly Housing Loan Deduction	Loan Deduction
5	Afram Plains Teachers Credit Union Dues	Union Dues
6	Teachers Retention Premium	Taxable Earnings
7	Teachers Retention Premium Arrears	Taxable Earnings
8	SS Critical Support Premium	Taxable Earnings
9	SS Critical Support Premium Arrears	Taxable Earnings
10	Single Spine Monthly Salary	Taxable Earnings
11	Single Spine Monthly Salary Arrears	Taxable Earnings
12	GH Education Monthly Salary	Taxable Earnings
12	GH Education Monthly Salary Arrears	Taxable Earnings
13	AGISS Tewu Welfare Dues	Welfare Dues
14	AME Zion Educ KDUA Welfare Assoc Dues	Welfare Dues
15	Accra Academy Credit Union Dues	Union Dues
16	Textbook Advance	Allowances
17	KATH Salary Advance	Allowances
18	Cape Coast Poly Salary Advance	Allowances
19	Car Mileage Allowance	Allowances
20	Car Mileage Allowance Arrears	Allowances
21	Telephone Allowance	Allowances
22	Telephone Allowance Arrears	Allowances
23	Income Tax	Statutory Deductions
24	Income Tax Arrears	Statutory Deductions

Health Service Payroll

No.	ELEMENT NAME	CATEGORY
1	SS Monthly Salary Arrears	Taxable Earnings
2	Complex Numbers Co Ltd	Taxable Earnings
3	Complex Numbers Co Ltd Ded	Voluntary Deductions
4	Akyem Oda Hosp Welfare Dues	Welfare Dues
5	Akyem Oda Hosp Welfare Loan	Loans
6	Korle Bu Rent Deduction	Voluntary Deductions

No.	ELEMENT NAME	CATEGORY
7	Stipend for Foreign Doctors	Taxable Earnings
8	Stipend for Foreign Doctors Arrears	Taxable Earnings
9	Pharmacy Board Transport Loan Interest	Loans
10	Achimota Hospital Welfare Dues	Welfare Dues
11	Bechem Hospital Welfare Loan Ded	Welfare Deduction
12	Bechem Hospital Welfare Loan	Welfare Dues
13	GAR GHS Accounting Staff Welfare Loan	Welfare Dues
14	National Lotteries Salary Advance	Allowances
15	Ghana Government Special Advance	Allowances
16	Car Maintenance Allowance	Allowances
17	Car Maintenance Allow Arrears	Allowances
18	Lunch Allowance	Allowances
19	Lunch Allowance Arrears	Allowances
20	Overtime Allowance	Overtime
21	Fuel Allowance	Allowances
22	Extra Duty Allowance	Taxable Earnings
23	Extra Duty Allowance Arrears	Taxable Earnings
24	Health Monthly Salary	Taxable Earnings

Ghana National Fire Service Payroll

No.	ELEMENT NAME	CATEGORY
1	GNFS Welfare GAR Dues	Welfare Dues
2	G N F S Snr Officers Welf GAR Dues	Welfare Dues
3	WR Fire Service Welfare Dues	Welfare Dues
4	WR GNFS Snr Offrs Welfare Dues	Welfare Dues
5	GNFS Headquarters Snr Officers Assoc Welf Loan Ded	Loans
6	Hohoe District GNFS Welfare Dues	Loans
7	Cape Coast Municipal GNFS Welfare Loan Ded	Loans
8	Hohoe District GNFS Welfare Loan Ded	Loans
9	Firemen Insurance Policy Ded	Loans
10	Fire Service Headquarters Welfare Dues	Welfare Dues
11	GNFS Academy and Training Sch Welf Dues	Welfare Dues
12	VR GNFS Welfare Dues	Welfare Dues
13	VR GNFS Welfare Loan Ded	Loan Deduction
14	Nungua GNFS Welfare Dues	Welfare Dues
15	SS Batman Allowance	Taxable Earnings
16	Flames Credit Union Dues	Union Dues
17	GNFS Ladies Association Dues	Welfare Dues

No.	ELEMENT NAME	CATEGORY
18	Double Creation OPR Loan Recovery	Loans
19	Fire Service Car Loan Recovery	Loans
20	Transport Loan Recovery	Loans
21	SS Utility Allowance	Taxable Earnings
22	Housing Loan Recovery	Loans
23	Firemen Insurance Policy Ded	Policy Deductions
24	Barclays Bank Loan	Loans
25	Housing Loan Interest Recovery	Loans
26	SS Responsibility Allowance	Taxable Earnings
27	SS Teaching Allowance	Taxable Earnings
28	GNFS Ladies Association Dues	Union Dues
29	Transport Loan Interest	Taxable Earnings
30	Morkporkpor Credit Union Dues	Union Dues
31	Fixed Overtime Allowance	Overtime
32	Fire Service Headquarters Welfare Dues	Welfare Dues
33	P W D Ho Welfare	Welfare Dues

Ghana Civil Service Payroll

No.	ELEMENT NAME	CATEGORY
1	VR Environmental Health Offrs Welf Union Dues	Welfare Dues
2	Tema Metropolitan Assembly Wkrs Coop Cr Un Dues	Welfare Dues
3	Basic Rate	Union Dues
4	Salary Advance Recovery	Union Dues
5	Single Spine Monthly Salary	Welfare Dues
6	SS Market Premium	Voluntary Deduction
7	SS Payroll Tech Staff Topping Allowance	Welfare Dues
8	SS Domestic Servant Cook	Union Dues
9	Salary Overpayment Recovery	Welfare Dues
10	Pub Servants Workers Union Of TUC Dues	Taxable Earnings
11	SS Domestic Servant Security Guard	Taxable Earnings
12	Stable Capital Ltd Deduction	Welfare Dues
13	SS Domestic Servant Cleaner	Welfare Dues
14	CAGD Credit Union Shares	Welfare Dues
15	C S A SSNIT Flats Rent Deduction	Welfare Dues
16	SS Housing Allowance	Taxable Earnings
17	UT Life Insurance Company Ltd Premium Ded	Voluntary Deduction
18	Treasury Ladies Coop Credit Un Ltd Loan Ded	Loans
20	Housing Insurance Deduction	Voluntary Deduction

No.	ELEMENT NAME	CATEGORY
21	SS Maid Servant Allowance	Taxable Earnings
22	Overtime Allowance	Taxable Earnings
23	SS Entertainment Allowance	Taxable Earnings
24	Const and Building Workers Union Sp Levy	Taxable Earnings
26	Transport Loan	Loans
27	Motor bicycle Government Loan Recovery	Voluntary Deduction
28	General Agric Workers Union Deductions	Voluntary Deduction
29	NR CSA Mutual Health Scheme Welfare Dues	Welfare Dues
30	Forestry Commission S T B Scheme Deductions	Voluntary Deduction
31	Surcharge Loan Ded	Loans
32	Drivers Overtime Allowance	Overtime
33	Civil Service Monthly Salary	Taxable Earnings

Judiciary Service Payroll

No.	ELEMENT NAME	CATEGORY
1	Judicial Service Monthly Salary Est Post	Taxable Earnings
2	Morkporkpor Credit Union Dues	Union Dues
3	Single Spine Monthly Salary	Taxable Earnings
4	Universe Coop Credit Union Loan Ded	Voluntary Deduction
5	Article71 Monthly Salary	Taxable Earnings
7	Salary Overpayment Recovery	Involuntary Deduction
8	SS Domestic Servant Cook	Taxable Earnings
9	SS Domestic Servant Security Guard	Taxable Earnings
10	Judicial Service Association Dues	Union Dues
11	Provident Insurance Policy Ded	Policy Deduction
12	Magistrates and Judges Assoc Dues	Union Dues
13	African Financial Services	Taxable Earnings
14	African Financial Services Deduction	Voluntary Deduction
15	Housing Loan Recovery	Loans
16	Housing Insurance Deduction	Voluntary Deduction
17	Housing Loan Interest Recovery	Loans
18	SS Domestic Servant Steward	Taxable Earnings
19	Transport Loan Interest	Taxable Earnings
20	MISC Judicial Service Monthly Salary	Taxable Earnings
21	Judicial Service Association Dues	Union Dues

6.4 Appendix D: Invalid/Duplicate Bank Account Numbers in IPPD2

No.	BANK ACCOUNT NUMBER	COUNT OF EMPLOYEES
1	00	14,548
2	0000000	11,966
3	0	7,457
4		4,361
5	000	2,519
6	0000	1,478
7	-	1,427
8	00000	779
9	0	732
10	000000000	656
11	CURRENT ACCOUNT	434
12	000000	385
13	C/A	333
14	00000000	210
15	000000000	172
16	CURRENT	169
17	0000000000	133
18	00000000000	124
19	LOAN	101
20	NIL	82
21	CA	79
22	000000000000	78
23	REPLACED	76
24	250172002	58
25	0000000000000	55
26	AU	53
27	MOVED FROM SCB	49
28	MOVED FROM SSB	30
29	00000000000000	28
30	4121224050200	23
31	CURRENT	20
32	0000000000000000000	19
33	551101959140	19
34	C/A	18
35	MOVED FROM BKL	16
36	224050100	15
37	5071130001893	14
38	C 203	14
39	000000000000000	13
40	CURRENT A/C	13
41	+	12
42	551/101695/140	11
43	COUNTER	11
44	4011070000121	11

No.	BANK ACCOUNT NUMBER	COUNT OF EMPLOYEES
45	000000000000000000	10
46	752	9
47	SL	9
48	117	9
49	468	9
50	000000000000000000	8
51	664	8
52	6011130014246	8
53	3101130000130	8
54	183	8
55	505	8
56	285	8
57	8031130000559	8
58	1066	8
59	306	7
60	145	7
61	474	7
62	1842	7
63	888	7
64	7051130001039	7
65	1268	7
66	1233	7
67	266	7
68	KJ	7
69	000000000000000000	7
70	790	7
71	109	7
72	1277	7
73	473	7
74	393	7
75	1080	6
76	401	6
77	428	6
78	A	6
79	203	6
80	106	6
81	1430	6
82	316	6
83	433	6
84	0379015883	6
85	754	6
86	293	6
87	328	6
88	119	6
89	814	6
90	898	6
91	658	6

No.	BANK ACCOUNT NUMBER	COUNT OF EMPLOYEES
92	161	6
93	213	6
94	720330	6
95	1087	6
96	321	6
97	588	6
98	112	6
99	9011110000320	6
100	436	6
101	395	6
102	9261000005	6
103	789	6
104	1841	6
105	363	6
106	406	6
107	1105	6
108	105	6
109	207	6
110	257	6
111	455	6
112	741	6
113	1076	6
114	A/C	5
115	460	5
116	744	5
117	246	5
118	5511030008140	5
119	755	5
120	683	5
121	1160	5
122	107	5
123	600	5
124	2245	5
125	1612	5
126	1074	5
127	104	5
128	357	5
129	308	5
130	403	5
131	2248	5
132	461	5
133	464	5
134	302	5
135	596	5
136	1208	5
137	1438	5
138	774	5

No.	BANK ACCOUNT NUMBER	COUNT OF EMPLOYEES
139	236	5
140	576	5
141	2508	5
142	881	5
143	211	5
144	437	5
145	1120	5
146	570	5
147	188	5
148	811	5
149	51	5
150	155	5
151	762	5
152	BY DD	5
153	2088	5
154	501	5
155	635	5
156	876	5
157	887	5
158	674	5
159	334	5
160	1799	5
161	242	5
162	2422	5
163	1950	5
164	304	5
165	210	5
166	118	5
167	1714	5
168	301	5
169	425	5
170	367	5
171	362	5
172	2171	5
173	504	5
174	1932	5
175	1031	5
176	732	5
177	494	5
178	603	5
179	074	5
180	243	5
181	1596	5
182	1357	5
183	1052	5
184	SL AU	5
185	705	5

No.	BANK ACCOUNT NUMBER	COUNT OF EMPLOYEES
186	1269	5
187	400	5
188	815	5
189	622	5
190	535	5
191	1454	5
192	1084	5
193	1251	5
194	1065	5
195	232	5
196	356	5
197	1035	5
198	863	5
199	438	5
200	659	5
201	2175	5
202	249	5
203	CUURENT ACCOUNT	5
204	239	5
205	248	5
206	978	5
207	1083	5
208	300	5
209	405	4
210	1017	4
211	414	4
212	483	4
213	1075	4
214	1	4
215	226	4
216	1143	4
217	402	4
218	2094	4
219	1006	4
220	050	4
221	1573	4
222	1804	4
223	326	4
224	489	4
225	1457	4
226	623	4
227	174	4
228	952	4
229	250	4
230	10743	4
231	0027	4
232	737	4

No.	BANK ACCOUNT NUMBER	COUNT OF EMPLOYEES
233	516	4
234	780	4
235	162	4
236	666	4
237	624	4
238	1906	4
239	1012	4
240	217	4
241	727	4
242	184	4
243	533	4
244	1245	4
245	1844	4
246	1742	4
247	72	4
248	1845	4
249	490	4
250	710	4
251	668	4
252	713	4
253	1206	4
254	456	4
255	291	4
256	408	4
257	1588	4
258	324	4
259	496	4
260	810	4
261	342	4
262	108	4
263	310	4
264	637	4
265	649	4
266	1671	4
267	1724	4
268	111	4
269	526	4
270	1356	4
271	947	4
272	227	4
273	271	4
274	1506	4
275	562	4
276	462	4
277	574	4
278	2029	4
279	2240	4

No.	BANK ACCOUNT NUMBER	COUNT OF EMPLOYEES
280	699	4
281	346	4
282	701	4
283	866	4
284	1754	4
285	270	4
286	1123	4
287	0011130004027	4
288	896	4
289	331	4
290	475	4
291	506	4
292	1341	4
293	459	4
294	746	4
295	485	4
296	1280	4
297	859	4
298	1071	4
299	584	4
300	1642	4
301	585	4
302	1055	4
303	K-54	4
304	1257	4
305	1582	4
306	537	4
307	399	4
308	2828	4
309	C203	4
310	1535	4
311	829	4
312	78	4
313	1015	4
314	2898	4
315	748	4
316	SEE DD	4
317	1466	4
318	10436	4
319	182	4
320	824	4
321	1168	4
322	721	4
323	152	4
324	0373787132	4
325	512	4
326	1636	4

No.	BANK ACCOUNT NUMBER	COUNT OF EMPLOYEES
327	224	4
328	10461	4
329	322	4
330	129	4
331	2138	4
332	DFO	4
333	736	4
334	1948	4
335	1048	4
336	2065	4
337	0000224050400	4
338	1855	4
339	SEE S/L MAGGIE	4
340	,	4
341	1515	4
342	ABSENTEE	4
343	571	4
344	515	4
345	673	4
346	1207	4
347	827	4
348	10836	4
349	2061010000605	4
350	826	4
351	1647	4
352	478	4
353	0030	4
354	1216	4
355	351	4
356	1768	4
357	686	4
358	2315	4
359	091	4
360	1193	4
361	369	4
362	645	4
363	6111130002546	4
364	103	4
365	080663	4
366	993	4
367	619	4
368	3064	4
369	268	4
370	1985	4
371	002	4
372	247	4
373	1675	4

No.	BANK ACCOUNT NUMBER	COUNT OF EMPLOYEES
374	261	4
375	410	4
376	1000	4
377	1205	4
378	450	4
379	345	4
380	1244	4
381	2150	4
382	8011010105	4
383	76	4
384	231	4
385	905	4
386	0123	4
387	1767	4
388	0013	4
389	195	4
390	216	4
391	1665	4
392	3481	4
393	696	4
394	2908	4
395	772	4
396	1578	4
397	432	4
398	583	3
399	10937	3
400	2008	3
401	417	3
402	3061010000390	3
403	1639	3
404	792	3
405	1347	3
406	1988	3
407	1978	3
408	A229	3
409	2841	3
410	413	3
411	167	3
412	0000000000	3
413	305	3
414	1704	3
415	2341	3
416	946	3
417	1497	3
418	2112	3
419	1567	3
420	392	3

No.	BANK ACCOUNT NUMBER	COUNT OF EMPLOYEES
421	709	3
422	1702	3
423	1310	3
424	767	3
425	297	3
426	153	3
427	776	3
428	832	3
429	116	3
430	1004	3
431	394	3
432	2220	3
433	164	3
434	1890	3
435	422	3
436	902	3
437	48	3
438	1161	3
439	889	3
440	0642	3
441	0150	3
442	1592	3
443	45	3
444	0492	3
445	3041130001544	3
446	764	3
447	093	3
448	1104	3
449	975	3
450	088	3
451	372	3
452	3741	3
453	132	3
454	1625	3
455	006	3
456	000000000000000000	3
457	2694	3
458	743	3
459	1108	3
460	9011200000040	3
461	1916	3
462	544	3
463	481	3
464	SUSP.	3
465	851	3
466	601	3
467	1471	3

No.	BANK ACCOUNT NUMBER	COUNT OF EMPLOYEES
468	1302	3
469	2230	3
470	374	3
471	1033	3
472	1664	3
473	278	3
474	1942	3
475	2706	3
476	1865	3
477	758	3
478	2843	3
479	221	3
480	2410	3
481	442	3
482	1157	3
483	1158	3
484	124	3
485	840	3
486	5511019595140	3
487	634	3
488	1840	3
489	1870	3
490	0493	3
491	4476	3
492	1154	3
493	1142	3
494	3748	3
495	604	3
496	2340	3
497	5497	3
498	2336	3
499	404	3
500	555	3
501	1109	3
502	1262	3
503	1485	3
504	620	3
505	1339	3
506	-C	3
507	286	3
508	1731	3
509	23	3
510	1312	3
511	026	3
512	151	3
513	1492	3
514	779	3

No.	BANK ACCOUNT NUMBER	COUNT OF EMPLOYEES
515	1783	3
516	LOAN 0	3
517	1542	3
518	1966	3
519	258	3
520	2808	3
521	1599	3
522	036	3
523	5356	3
524	1362	3
525	1503	3
526	1235	3
527	0011130001331	3
528	277	3
529	2574	3
530	1224	3
531	771	3
532	358	3
533	740	3
534	2006	3
535	344	3
536	EXT DENIED	3
537	445	3
538	575	3
539	557	3
540	327	3
541	S-23	3
542	1941	3
543	1771	3
544	1129	3
545	469	3
546	1876	3
547	880	3
548	0168	3
549	2722	3
550	502	3
551	36	3
552	280	3
553	573	3
554	10935	3
555	2711	3
556	536	3
557	2274	3
558	2020	3
559	0209	3
560	8071010000964	3
561	1723	3

No.	BANK ACCOUNT NUMBER	COUNT OF EMPLOYEES
562	429	3
563	10294	3
564	1858	3
565	2211	3
566	1032	3
567	495	3
568	220	3
569	1641	3
570	5001935	3
571	647	3
572	1058	3
573	1394	3
574	131	3
575	981	3
576	2148	3
577	366	3
578	2529	3
579	1818	3
580	396	3
581	3640	3
582	87	3
583	027	3
584	264	3
585	1395	3
586	287	3
587	1616	3
588	663	3
589	856	3
590	88	3
591	100-02003567-01	3
592	2989	3
593	883	3
594	9011010060581	3
595	926	3
596	724	3
597	4099	3
598	715	3
599	98	3
600	2108	3
601	2844	3
602	157	3
603	1964	3
604	1792	3
605	179	3
606	1114	3
607	1432	3
608	1234	3

No.	BANK ACCOUNT NUMBER	COUNT OF EMPLOYEES
609	1998	3
610	750	3
611	514	3
612	491	3
613	416	3
614	143	3
615	1236	3
616	697	3
617	3352	3
618	873	3
619	1132	3
620	1859	3
621	292	3
622	894	3
623	2164	3
624	347	3
625	11	3
626	2455	3
627	756	3
628	1097	3
629	0037	3
630	2289	3
631	100	3
632	123	3
633	1604	3
634	1041	3
635	1099	3
636	1040	3
637	1417	3
638	0C3	3
639	7061000009355	3
640	1247	3
641	1992	3
642	2193	3
643	187	3
644	828	3
645	10	3
646	2308	3
647	31	3
648	2051	3
649	1346	3
650	340	3
651	420	3
652	579	3
653	892	3
654	UNKNOWN	3
655	440	3

No.	BANK ACCOUNT NUMBER	COUNT OF EMPLOYEES
656	1491	3
657	1866	3
658	1743	3
659	925	3
660	867	3
661	307	3
662	379	3
663	1445	3
664	804	3
665	269	3
666	487	3
667	1291	3
668	1701	3
669	768	3
670	250172012	3
671	84	3
672	446	3
673	2042	3
674	1350	3
675	189	3
676	439	3
677	641	3
678	209	3
679	1744	3
680	1847	3
681	288	3
682	1409	3
683	0416	3
684	6260	3
685	847	3
686	0359010435	3
687	1270	3
688	865	3
689	1912	3
690	2324	3
691	1712	3
692	1854	3
693	289	3
694	800612	3
695	CA	3
696	484	3
697	6169	3
698	2223	3
699	861	3
700	735	3
701	1928	3
702	1669	3

No.	BANK ACCOUNT NUMBER	COUNT OF EMPLOYEES
703	934	3
704	1643	3
705	527	3
706	333	3
707	1989	3
708	2603	3
709	245	3
710	171	3
711	2693	3
712	671	3
713	1648	3
714	178	3
715	662	3
716	539	3
717	1670	3
718	913	3
719	834	3
720	1185	3
721	3107	3
722	0066	3
723	1117	3
724	2451	3
725	215	3
726	675	3
727	1000689	3
728	238	3
729	37	3
730	895	3
731	1617	3
732	1502	3
733	1447	3
734	778	3
735	3432	3
736	2012	3
737	691	3
738	120	3
739	1220	3
740	1442	3
741	375	3
742	1585	3
743	A19	3
744	212	3
745	0125	3
746	1022	3
747	1093	3
748	2027	3
749	2233	3

No.	BANK ACCOUNT NUMBER	COUNT OF EMPLOYEES
750	2071130003708	3
751	1419	3
752	2607	3
753	1363	3
754	1252	3
755	937	3
756	2545	3
757	1812	3
758	1852	3
759	2622	3
760	68	3
761	1921	3
762	1693	3
763	1488	3
764	197	3
765	451	3
766	612	3
767	A-256	3
768	160	3
769	2542	3
770	C-203	3
771	809	3
772	319	3
773	185	3
774	850	3
775	43	3
776	448	3
777	168	3
778	3914	3
779	2257	3
780	677	3
781	2025	3
782	381	3
783	1692	3
784	519	3
785	1907	3
786	546	3
787	2363	3
788	1766	3
789	820	3
790	1489	3
791	303	3
792	838	3
793	1272	3
794	99	3
795	0055	3
796	1661	3

No.	BANK ACCOUNT NUMBER	COUNT OF EMPLOYEES
797	3078	3
798	1595	3
799	2287	3
800	398	3
801	1559	3
802	2194	3
803	1062	3
804	1517	3
805	1784	3
806	1300	3
807	680	3
808	5071130002871	3
809	222	3
810	3237	3
811	0354	3
812	534	3
813	1908	3
814	1069	3
815	457	3
816	1060	3
817	1211	3
818	2072	3
819	1850	3
820	1653	3
821	2080	3
822	KJ-	3
823	1545	3
824	1361	3
825	064	3
826	0023	3
827	1051	3
828	270701	3
829	7061110019294	3
830	2328	3
831	1121	3
832	2031	3
833	1164	3
834	2436	3
835	1381	3
836	154	3
837	1096	3
838	1690	3
839	352	3
840	148	3
841	3782	3
842	854	3
843	1475	3

No.	BANK ACCOUNT NUMBER	COUNT OF EMPLOYEES
844	1748	3
845	2081	3
846	A-284	3
847	0137	3
848	1338	3
849	1437	3
850	0485	3
851	1920	3
852	272	3
853	2456	3
854	802	3
855	530	3
856	1089	3
857	2869	3
858	690	3
859	704	3
860	2709	3
861	265	3
862	2259	3
863	2043	3
864	2375	3
865	739	3
866	1020	3
867	135	3
868	2568	3
869	6131130000483	3
870	CHEST	3
871	615	3
872	643	3
873	2382	3
874	1938	3
875	1713	3
876	1787	3
877	799	3
878	5031010000031	3
879	552	3
880	3677	3
881	3348	3
882	281	3
883	A-23	3
884	1917	3
885	458	3
886	3108	3
887	373	3
888	1044	3
889	1586	3
890	415	3

No.	BANK ACCOUNT NUMBER	COUNT OF EMPLOYEES
891	605	3
892	1524	3
893	1011	3
894	885	3
895	630	3
896	1587	3
897	1232	3
898	822	3
899	2520	3
900	2744	3
901	449	3
902	1249	3
903	2374	3
904	1401	3
905	1765	3
906	556	3
907	1406	3
908	1009	3
909	1538	3
910	1056	3
911	214	3
912	592	3
913	1874	3
914	1611	3
915	4103	3
916	708	3
917	206	3
918	2013	3

6.5 Appendix E: List of Potential „Ghost „Employees

No.	FIRST NAME	LAST NAME	DATE OF BIRTH	START DATE	PERSON TYPE	COUNT(*)
1	Frafra	Awuni	01/01/1930	01/02/2000	Pensioner	45
2	Frafra	Atinga	01/01/1930	01/02/2000	Pensioner	37
3	Frafra	Atia	01/01/1930	01/02/2000	Pensioner	32
4	Busanga	Salifu	01/01/1930	01/02/2000	Pensioner	28
5	Busanga	Seidu	01/01/1930	01/02/2000	Pensioner	20
6	Kofi	Mensah	01/01/1930	01/02/2000	Pensioner	20
7	John	Mensah	01/01/1930	01/02/2000	Pensioner	18
8	Kusasi	Awuni	01/01/1930	01/02/2000	Pensioner	18
9	Joseph	Mensah	01/01/1930	01/02/2000	Pensioner	15
10	Samuel	Adjei	01/01/1930	01/02/2000	Pensioner	14
11	Busanga	Bukari	01/01/1930	01/02/2000	Pensioner	13
12	Moshie	Amadu	01/01/1930	01/02/2000	Pensioner	13
13	Busanga	Yakubu	01/01/1930	01/02/2000	Pensioner	12
14	Frafra	Akurugu	01/01/1930	01/02/2000	Pensioner	12
15	Kojo	Mensah	01/01/1930	01/02/2000	Pensioner	12
16	Kwesi	Mensah	01/01/1930	01/02/2000	Pensioner	12
17	Moshie	Salifu	01/01/1930	01/02/2000	Pensioner	12
18	Ali	Grunshie	01/01/1930	01/02/2000	Pensioner	11
19	Busanga	Issaka	01/01/1930	01/02/2000	Pensioner	11
20	Busanga	Ali	01/01/1930	01/02/2000	Pensioner	11
21	Dagomba	Alhassan	01/01/1930	01/02/2000	Pensioner	11
22	Emmanuel	Owusu	01/01/1930	01/02/2000	Pensioner	11
23	Kofi	Dagarti	01/01/1930	01/02/2000	Pensioner	11
24	Kwasi	Mensah	01/01/1930	01/02/2000	Pensioner	11
25	Salifu	Moshie	01/01/1930	01/02/2000	Pensioner	11
26	Tongo	Awuni	01/01/1930	01/02/2000	Pensioner	11
27	Busanga	Salami	01/01/1930	01/02/2000	Pensioner	10
28	Busanga	Musah	01/01/1930	01/02/2000	Pensioner	10
29	Frafra	Atongo	01/01/1930	01/02/2000	Pensioner	10
30	George	Mensah	01/01/1930	01/02/2000	Pensioner	10
31	Kwaku	Mensah	01/01/1930	01/02/2000	Pensioner	10
32	Mary	Mensah	01/01/1930	01/02/2000	Pensioner	10
33	Moshie	Braima	01/01/1930	01/02/2000	Pensioner	10
34	Moshie	Braimah	01/01/1930	01/02/2000	Pensioner	10
35	Moshie	Issaka	01/01/1930	01/02/2000	Pensioner	10
36	Moshie	Seidu	01/01/1930	01/02/2000	Pensioner	10
37	Moshie	Bukari	01/01/1930	01/02/2000	Pensioner	10
38	Samuel	Mensah	01/01/1930	01/02/2000	Pensioner	10

No.	FIRST NAME	LAST NAME	DATE OF BIRTH	START DATE	PERSON TYPE	COUNT(*)
39	Yaw	Mensah	01/01/1930	01/02/2000	Pensioner	10
40	Busanga	Haruna	01/01/1930	01/02/2000	Pensioner	9
41	Comfort	Mensah	01/01/1930	01/02/2000	Pensioner	9
42	Dagomba	Abukari	01/01/1930	01/02/2000	Pensioner	9
43	Dagomba	Abudulai	01/01/1930	01/02/2000	Pensioner	9
44	Emmanuel	Asare	01/01/1930	01/02/2000	Pensioner	9
45	Grunshie	Ali	01/01/1930	01/02/2000	Pensioner	9
46	Agnes	Mensah	01/01/1930	01/02/2000	Pensioner	8
47	Anthony	Mensah	01/01/1930	01/02/2000	Pensioner	8
48	Atia	Frafra	01/01/1930	01/02/2000	Pensioner	8
49	Busanga	Braimah	01/01/1930	01/02/2000	Pensioner	8
50	Busanga	Amadu	01/01/1930	01/02/2000	Pensioner	8
51	Edward	Mensah	01/01/1930	01/02/2000	Pensioner	8
52	Emmanuel	Mensah	01/01/1930	01/02/2000	Pensioner	8
53	Frafra	Abongo	01/01/1930	01/02/2000	Pensioner	8
54	Frafra	Yaro	01/01/1930	01/02/2000	Pensioner	8
55	Grunshie	Adama	01/01/1930	01/02/2000	Pensioner	8
56	J	Mensah	01/01/1930	01/02/2000	Pensioner	8
57	John	Appiah	01/01/1930	01/02/2000	Pensioner	8
58	Joseph	Boateng	01/01/1930	01/02/2000	Pensioner	8
59	Kobina	Mensah	01/01/1930	01/02/2000	Pensioner	8
60	Kofi	Adu	01/01/1930	01/02/2000	Pensioner	8
61	Kwabena	Mensah	01/01/1930	01/02/2000	Pensioner	8
62	Kwame	Boateng	01/01/1930	01/02/2000	Pensioner	8
63	Mensah	Kwame	01/01/1930	01/02/2000	Pensioner	8
64	Mensah	Yaw	01/01/1930	01/02/2000	Pensioner	8
65	Tongo	Atia	01/01/1930	01/02/2000	Pensioner	8
66	Busanga	Musa	01/01/1930	01/02/2000	Pensioner	7
67	Busanga	Adamu	01/01/1930	01/02/2000	Pensioner	7
68	Dagarti	Kofi	01/01/1930	01/02/2000	Pensioner	7
69	Dagomba	Yakubu	01/01/1930	01/02/2000	Pensioner	7
70	Frafra	Adongo	01/01/1930	01/02/2000	Pensioner	7
71	Grace	Mensah	01/01/1930	01/02/2000	Pensioner	7
72	Grumah	Mama	01/01/1930	01/02/2000	Pensioner	7
73	Grumah	Ali	01/01/1930	01/02/2000	Pensioner	7
74	Kwabena	Donkor	01/01/1930	01/02/2000	Pensioner	7
75	Mary	Osei	01/01/1930	01/02/2000	Pensioner	7
76	Mensah	Kwabena	01/01/1930	01/02/2000	Pensioner	7
77	Moshie	Adama	01/01/1930	01/02/2000	Pensioner	7
78	Samuel	Opoku	01/01/1930	01/02/2000	Pensioner	7

No.	FIRST NAME	LAST NAME	DATE OF BIRTH	START DATE	PERSON TYPE	COUNT(*)
79	Samuel	Donkor	01/01/1930	01/02/2000	Pensioner	7
80	Samuel	Ofori	01/01/1930	01/02/2000	Pensioner	7
81	Samuel	Amponsah	01/01/1930	01/02/2000	Pensioner	7
82	Addai	Kwaku	01/01/1930	01/02/2000	Pensioner	6
83	Akua	Afriyie	01/01/1930	01/02/2000	Pensioner	6
84	Anthony	Dagarti	01/01/1930	01/02/2000	Pensioner	6
85	Awuni	Frafra	01/01/1930	01/02/2000	Pensioner	6
86	Busanga	Issifu	01/01/1930	01/02/2000	Pensioner	6
87	Busanga	Issa	01/01/1930	01/02/2000	Pensioner	6
88	Comfort	Asare	01/01/1930	01/02/2000	Pensioner	6
89	Comfort	Appiah	01/01/1930	01/02/2000	Pensioner	6
90	Comfort	Adjei	01/01/1930	01/02/2000	Pensioner	6
91	Dagomba	Iddrisu	01/01/1930	01/02/2000	Pensioner	6
92	Dagomba	Salifu	01/01/1930	01/02/2000	Pensioner	6
93	Dagomba	Seidu	01/01/1930	01/02/2000	Pensioner	6
94	Dagomba	Musah	01/01/1930	01/02/2000	Pensioner	6
95	Dagomba	Mumuni	01/01/1930	01/02/2000	Pensioner	6
96	Dagomba	Fuseini	01/01/1930	01/02/2000	Pensioner	6
97	Daniel	Asante	01/01/1930	01/02/2000	Pensioner	6
98	Emmanuel	Mensah	01/01/1930	01/02/2000	Pensioner	6
99	Emmanuel	Boateng	01/01/1930	01/02/2000	Pensioner	6
100	Frafra	Ayamba	01/01/1930	01/02/2000	Pensioner	6
101	Francis	Mensah	01/01/1930	01/02/2000	Pensioner	6
102	Grumah	Amadu	01/01/1930	01/02/2000	Pensioner	6
103	Gyamfi	Adu	01/01/1930	01/02/2000	Pensioner	6
104	Isaac	Mensah	01/01/1930	01/02/2000	Pensioner	6
105	John	Amoah	01/01/1930	01/02/2000	Pensioner	6
106	John	Dagarti	01/01/1930	01/02/2000	Pensioner	6
107	Kanjarga	Ali	01/01/1930	01/02/2000	Pensioner	6
108	Kanjarga	Mama	01/01/1930	01/02/2000	Pensioner	6
109	Kofi	Osei	01/01/1930	01/02/2000	Pensioner	6
110	Kofi	Asante	01/01/1930	01/02/2000	Pensioner	6
111	Kojo	Atta	01/01/1930	01/02/2000	Pensioner	6
112	Kwabena	Osei	01/01/1930	01/02/2000	Pensioner	6
113	Kwame	Tawiah	01/01/1930	01/02/2000	Pensioner	6
114	Kwame	Asare	01/01/1930	01/02/2000	Pensioner	6
115	Kwame	Mensah	01/01/1930	01/02/2000	Pensioner	6
116	Kwasi	Manu	01/01/1930	01/02/2000	Pensioner	6
117	Mary	Eshun	01/01/1930	01/02/2000	Pensioner	6
118	Mensah	Kojo	01/01/1930	01/02/2000	Pensioner	6

No.	FIRST NAME	LAST NAME	DATE OF BIRTH	START DATE	PERSON TYPE	COUNT(*)
119	Moshie	Adamu	01/01/1930	01/02/2000	Pensioner	6
120	Owusu	Kofi	01/01/1930	01/02/2000	Pensioner	6
121	Peter	Mensah	01/01/1930	01/02/2000	Pensioner	6
122	Samuel	Agyekum	01/01/1930	01/02/2000	Pensioner	6
123	Samuel	Adu	01/01/1930	01/02/2000	Pensioner	6
124	Samuel	Owusu	01/01/1930	01/02/2000	Pensioner	6
125	Seidu	Moshie	01/01/1930	01/02/2000	Pensioner	6
126	Stephen	Mensah	01/01/1930	01/02/2000	Pensioner	6
127	Yaw	Owusu	01/01/1930	01/02/2000	Pensioner	6
128	Yaw	Manu	01/01/1930	01/02/2000	Pensioner	6
129	Alhassan	Mahamadu	01/01/1930	01/02/2000	Pensioner	5
130	Alhassan	Yakubu	01/01/1930	01/02/2000	Pensioner	5
131	Amadu	Busanga	01/01/1930	01/02/2000	Pensioner	5
132	Beatrice	Addo	01/01/1930	01/02/2000	Pensioner	5
133	Beatrice	Adjei	01/01/1930	01/02/2000	Pensioner	5
134	Benjamin	Owusu	01/01/1930	01/02/2000	Pensioner	5
135	Bukari	Moshie	01/01/1930	01/02/2000	Pensioner	5
136	Busanga	Hamidu	01/01/1930	01/02/2000	Pensioner	5
137	Busanga	Billa	01/01/1930	01/02/2000	Pensioner	5
138	Cecilia	Mensah	01/01/1930	01/02/2000	Pensioner	5
139	Christiana	Mensah	01/01/1930	01/02/2000	Pensioner	5
140	Comfort	Akuffo	01/01/1930	01/02/2000	Pensioner	5
141	Comfort	Addo	01/01/1930	01/02/2000	Pensioner	5
142	Comfort	Owusu	01/01/1930	01/02/2000	Pensioner	5
143	Dagarti	Bawa	01/01/1930	01/02/2000	Pensioner	5
144	Dagomba	Issifu	01/01/1930	01/02/2000	Pensioner	5
145	Daniel	Owusu	01/01/1930	01/02/2000	Pensioner	5
146	Daniel	Boateng	01/01/1930	01/02/2000	Pensioner	5
147	Donkor	Yaw	01/01/1930	01/02/2000	Pensioner	5
148	Donkor	Kwame	01/01/1930	01/02/2000	Pensioner	5
149	Elizabeth	Owusu	01/01/1930	01/02/2000	Pensioner	5
150	Elizabeth	Mensah	01/01/1930	01/02/2000	Pensioner	5
151	Elizabeth	Yeboah	01/01/1930	01/02/2000	Pensioner	5
152	Elizabeth	Donkor	01/01/1930	01/02/2000	Pensioner	5
153	Elizabeth	Oppong	01/01/1930	01/02/2000	Pensioner	5
154	Emmanuel	Ofori	01/01/1930	01/02/2000	Pensioner	5
155	Emmanuel	Amoah	01/01/1930	01/02/2000	Pensioner	5
156	Frafra	Atanga	01/01/1930	01/02/2000	Pensioner	5
157	Frafra	Azurey	01/01/1930	01/02/2000	Pensioner	5
158	Frafra	Azure	01/01/1930	01/02/2000	Pensioner	5

No.	FIRST NAME	LAST NAME	DATE OF BIRTH	START DATE	PERSON TYPE	COUNT(*)
159	Frafra	Nsor	01/01/1930	01/02/2000	Pensioner	5
160	Frafra	Tongo	01/01/1930	01/02/2000	Pensioner	5
161	Francis	Donkor	01/01/1930	01/02/2000	Pensioner	5
162	Fulani	Bukari	01/01/1930	01/02/2000	Pensioner	5
163	Fulani	Amadu	01/01/1930	01/02/2000	Pensioner	5
164	Grumah	Yakubu	01/01/1930	01/02/2000	Pensioner	5
165	Grunshie	Mama	01/01/1930	01/02/2000	Pensioner	5
166	Grunshie	Seidu	01/01/1930	01/02/2000	Pensioner	5
167	Issaka	Moshie	01/01/1930	01/02/2000	Pensioner	5
168	J	Mensah	01/01/1930	01/02/2000	Pensioner	5
169	James	Owusu	01/01/1930	01/02/2000	Pensioner	5
170	John	Kofie	01/01/1930	01/02/2000	Pensioner	5
171	John	Boateng	01/01/1930	01/02/2000	Pensioner	5
172	Joseph	Tetteh	01/01/1930	01/02/2000	Pensioner	5
173	Joseph	Owusu	01/01/1930	01/02/2000	Pensioner	5
174	Joseph	Yeboah	01/01/1930	01/02/2000	Pensioner	5
175	Joseph	Amoah	01/01/1930	01/02/2000	Pensioner	5
176	Kanjarga	Seidu	01/01/1930	01/02/2000	Pensioner	5
177	Kanjarga	Salifu	01/01/1930	01/02/2000	Pensioner	5
178	Kofi	Esson	01/01/1930	01/02/2000	Pensioner	5
179	Kofi	Adjei	01/01/1930	01/02/2000	Pensioner	5
180	Kusasi	Abugri	01/01/1930	01/02/2000	Pensioner	5
181	Kwaku	Osei	01/01/1930	01/02/2000	Pensioner	5
182	Kwaku	Asare	01/01/1930	01/02/2000	Pensioner	5
183	Kwaku	Owusu	01/01/1930	01/02/2000	Pensioner	5
184	Kwame	Nyame	01/01/1930	01/02/2000	Pensioner	5
185	Kwame	Badu	01/01/1930	01/02/2000	Pensioner	5
186	Kwame	Tetteh	01/01/1930	01/02/2000	Pensioner	5
187	Kwame	Ofori	01/01/1930	01/02/2000	Pensioner	5
188	Kwasi	Boateng	01/01/1930	01/02/2000	Pensioner	5
189	Kwasi	Appiah	01/01/1930	01/02/2000	Pensioner	5
190	Manu	Kofi	01/01/1930	01/02/2000	Pensioner	5
191	Margaret	Owusu	01/01/1930	01/02/2000	Pensioner	5
192	Margaret	Asare	01/01/1930	01/02/2000	Pensioner	5
193	Mary	Amoah	01/01/1930	01/02/2000	Pensioner	5
194	Mary	Tawiah	01/01/1930	01/02/2000	Pensioner	5
195	Mensah	Joseph	01/01/1930	01/02/2000	Pensioner	5
196	Moshie	Musah	01/01/1930	01/02/2000	Pensioner	5
197	Moshie	Yamba	01/01/1930	01/02/2000	Pensioner	5
198	Mumuni	Moshie	01/01/1930	01/02/2000	Pensioner	5

No.	FIRST NAME	LAST NAME	DATE OF BIRTH	START DATE	PERSON TYPE	COUNT(*)
199	Salami	Moshie	01/01/1930	01/02/2000	Pensioner	5
200	Samuel	Nyarko	01/01/1930	01/02/2000	Pensioner	5
201	Samuel	Appiah	01/01/1930	01/02/2000	Pensioner	5
202	Samuel	Yeboah	01/01/1930	01/02/2000	Pensioner	5
203	Samuel	Antwi	01/01/1930	01/02/2000	Pensioner	5
204	Samuel	Amoah	01/01/1930	01/02/2000	Pensioner	5
205	Samuel	Aggrey	01/01/1930	01/02/2000	Pensioner	5
206	Victoria	Asare	01/01/1930	01/02/2000	Pensioner	5
207	Yaa	Manu	01/01/1930	01/02/2000	Pensioner	5
208	Yaw	Osei	01/01/1930	01/02/2000	Pensioner	5
209	A	Mensah	01/01/1930	01/02/2000	Pensioner	4
210	A	Mensah	01/01/1930	01/02/2000	Pensioner	4
211	Abudulai	Kanjarga	01/01/1930	01/02/2000	Pensioner	4
212	Adongo	Frafra	01/01/1930	01/02/2000	Pensioner	4
213	Adwoa	Yeboah	01/01/1930	01/02/2000	Pensioner	4
214	Afua	Manu	01/01/1930	01/02/2000	Pensioner	4
215	Afua	Sarpong	01/01/1930	01/02/2000	Pensioner	4
216	Agnes	Owusu	01/01/1930	01/02/2000	Pensioner	4
217	Akosua	Konadu	01/01/1930	01/02/2000	Pensioner	4
218	Albert	Osei	01/01/1930	01/02/2000	Pensioner	4
219	Ali	Grumah	01/01/1930	01/02/2000	Pensioner	4
220	Amadu	Dagomba	01/01/1930	01/02/2000	Pensioner	4
221	Ansah	Owusu	01/01/1930	01/02/2000	Pensioner	4
222	Atia	Tongo	01/01/1930	01/02/2000	Pensioner	4
223	Awuni	Tongo	01/01/1930	01/02/2000	Pensioner	4
224	Beatrice	Mensah	01/01/1930	01/02/2000	Pensioner	4
225	Boateng	Kwasi	01/01/1930	01/02/2000	Pensioner	4
226	Bukari	Dagomba	01/01/1930	01/02/2000	Pensioner	4
227	Busanga	Adama	01/01/1930	01/02/2000	Pensioner	4
228	Busanga	Abudulai	01/01/1930	01/02/2000	Pensioner	4
229	Busanga	Braima	01/01/1930	01/02/2000	Pensioner	4
230	Charles	Anane	01/01/1930	01/02/2000	Pensioner	4
231	Charles	Oppong	01/01/1930	01/02/2000	Pensioner	4
232	Comfort	Yeboah	01/01/1930	01/02/2000	Pensioner	4
233	Dagarti	Kojo	01/01/1930	01/02/2000	Pensioner	4
234	Dagarti	Yonya	01/01/1930	01/02/2000	Pensioner	4
235	Dagarti	Yaw	01/01/1930	01/02/2000	Pensioner	4
236	Dagarti	Peter	01/01/1930	01/02/2000	Pensioner	4
237	Dagarti	Bayor	01/01/1930	01/02/2000	Pensioner	4
238	Dagomba	Allassan	01/01/1930	01/02/2000	Pensioner	4

No.	FIRST NAME	LAST NAME	DATE OF BIRTH	START DATE	PERSON TYPE	COUNT(*)
239	Dagomba	Mahamadu	01/01/1930	01/02/2000	Pensioner	4
240	Dagomba	Bukari	01/01/1930	01/02/2000	Pensioner	4
241	Dagomba	Adam	01/01/1930	01/02/2000	Pensioner	4
242	Dagomba	Abu	01/01/1930	01/02/2000	Pensioner	4
243	Dagomba	Haruna	01/01/1930	01/02/2000	Pensioner	4
244	Dagomba	Zakari	01/01/1930	01/02/2000	Pensioner	4
245	Dagomba	Salamatu	01/01/1930	01/02/2000	Pensioner	4
246	Daniel	Mensah	01/01/1930	01/02/2000	Pensioner	4
247	Daniel	Antwi	01/01/1930	01/02/2000	Pensioner	4
248	Donkor	Kwaku	01/01/1930	01/02/2000	Pensioner	4
249	Dora	Mensah	01/01/1930	01/02/2000	Pensioner	4
250	Elizabeth	Amoah	01/01/1930	01/02/2000	Pensioner	4
251	Elizabeth	Acquah	01/01/1930	01/02/2000	Pensioner	4
252	Elizabeth	Osei	01/01/1930	01/02/2000	Pensioner	4
253	Elizabeth	Asare	01/01/1930	01/02/2000	Pensioner	4
254	Elizabeth	Arthur	01/01/1930	01/02/2000	Pensioner	4
255	Emmanuel	Asante	01/01/1930	01/02/2000	Pensioner	4
256	Emmanuel	Adjei	01/01/1930	01/02/2000	Pensioner	4
257	Emmanuel	Oppong	01/01/1930	01/02/2000	Pensioner	4
258	Emmanuel	Appiah	01/01/1930	01/02/2000	Pensioner	4
259	Emmanuel	Oduro	01/01/1930	01/02/2000	Pensioner	4
260	Frafra	Anafo	01/01/1930	01/02/2000	Pensioner	4
261	Frafra	Anaba	01/01/1930	01/02/2000	Pensioner	4
262	Frafra	Abanga	01/01/1930	01/02/2000	Pensioner	4
263	Francis	Appiah	01/01/1930	01/02/2000	Pensioner	4
264	Francis	Adjei	01/01/1930	01/02/2000	Pensioner	4
265	GBAFUL	AVORNYO	08/04/1931	26/01/2004	Pensioner	4
266	Grace	Yeboah	01/01/1930	01/02/2000	Pensioner	4
267	Grace	Antwi	01/01/1930	01/02/2000	Pensioner	4
268	Grace	Addo	01/01/1930	01/02/2000	Pensioner	4
269	Grumah	Salifu	01/01/1930	01/02/2000	Pensioner	4
270	Grunshie	Allasan	01/01/1930	01/02/2000	Pensioner	4
271	J	Adjei	01/01/1930	01/02/2000	Pensioner	4
272	James	Osei	01/01/1930	01/02/2000	Pensioner	4
273	James	Awuah	01/01/1930	01/02/2000	Pensioner	4
274	James	Adjei	01/01/1930	01/02/2000	Pensioner	4
275	James	Mensah	01/01/1930	01/02/2000	Pensioner	4
276	John	Mensah	01/01/1930	01/02/2000	Pensioner	4
277	John	Mensah	01/01/1930	01/02/2000	Pensioner	4
278	John	Cobbina	01/01/1930	01/02/2000	Pensioner	4

No.	FIRST NAME	LAST NAME	DATE OF BIRTH	START DATE	PERSON TYPE	COUNT(*)
279	John	Donkor	01/01/1930	01/02/2000	Pensioner	4
280	John	Ofori	01/01/1930	01/02/2000	Pensioner	4
281	John	Aidoo	01/01/1930	01/02/2000	Pensioner	4
282	Joseph	Quaye	01/01/1930	01/02/2000	Pensioner	4
283	Joseph	Darko	01/01/1930	01/02/2000	Pensioner	4
284	Joseph	Osei	01/01/1930	01/02/2000	Pensioner	4
285	Joseph	Adu	01/01/1930	01/02/2000	Pensioner	4
286	Joseph	Arthur	01/01/1930	01/02/2000	Pensioner	4
287	Joseph	Donkor	01/01/1930	01/02/2000	Pensioner	4
288	Juliana	Osei	01/01/1930	01/02/2000	Pensioner	4
289	Kakraba	Dagarti	01/01/1930	01/02/2000	Pensioner	4
290	Kanjarga	Gariba	01/01/1930	01/02/2000	Pensioner	4
291	Kanjarga	Issa	01/01/1930	01/02/2000	Pensioner	4
292	Kanjarga	Allasan	01/01/1930	01/02/2000	Pensioner	4
293	Kobina	Atta	01/01/1930	01/02/2000	Pensioner	4
294	Kofi	Nyame	01/01/1930	01/02/2000	Pensioner	4
295	Kofi	Anane	01/01/1930	01/02/2000	Pensioner	4
296	Kofi	Tei	01/01/1930	01/02/2000	Pensioner	4
297	Kofi	Manu	01/01/1930	01/02/2000	Pensioner	4
298	Kofi	Fofie	01/01/1930	01/02/2000	Pensioner	4
299	Kofi	Antobam	01/01/1930	01/02/2000	Pensioner	4
300	Kofi	Obeng	01/01/1930	01/02/2000	Pensioner	4
301	Kofi	Owusu	01/01/1930	01/02/2000	Pensioner	4
302	Kofi	Kyei	01/01/1930	01/02/2000	Pensioner	4
303	Kojo	Dagarti	01/01/1930	01/02/2000	Pensioner	4
304	Kumah	Kofi	01/01/1930	01/02/2000	Pensioner	4
305	Kusasi	Ayamba	01/01/1930	01/02/2000	Pensioner	4
306	Kwadwo	Osei	01/01/1930	01/02/2000	Pensioner	4
307	Kwame	Yeboah	01/01/1930	01/02/2000	Pensioner	4
308	Kwame	Owusu	01/01/1930	01/02/2000	Pensioner	4
309	Kwame	Osei	01/01/1930	01/02/2000	Pensioner	4
310	Kwame	Donkor	01/01/1930	01/02/2000	Pensioner	4
311	Kwasi	Addai	01/01/1930	01/02/2000	Pensioner	4
312	Kwasi	Owusu	01/01/1930	01/02/2000	Pensioner	4
313	Kwasi	Yeboah	01/01/1930	01/02/2000	Pensioner	4
314	Kweku	Mensah	01/01/1930	01/02/2000	Pensioner	4
315	Margaret	Donkor	01/01/1930	01/02/2000	Pensioner	4
316	Margaret	Osei	01/01/1930	01/02/2000	Pensioner	4
317	Margaret	Mensah	01/01/1930	01/02/2000	Pensioner	4
318	Margaret	Boateng	01/01/1930	01/02/2000	Pensioner	4

No.	FIRST NAME	LAST NAME	DATE OF BIRTH	START DATE	PERSON TYPE	COUNT(*)
319	Mary	Adjei	01/01/1930	01/02/2000	Pensioner	4
320	Mary	Asiedu	01/01/1930	01/02/2000	Pensioner	4
321	Mary	Yeboah	01/01/1930	01/02/2000	Pensioner	4
322	Mary	Donkor	01/01/1930	01/02/2000	Pensioner	4
323	Mary	Afful	01/01/1930	01/02/2000	Pensioner	4
324	Mary	Appiah	01/01/1930	01/02/2000	Pensioner	4
325	Mensah	Grace	01/01/1930	01/02/2000	Pensioner	4
326	Mensah	Kofi	01/01/1930	01/02/2000	Pensioner	4
327	Mensah	Kwasi	01/01/1930	01/02/2000	Pensioner	4
328	Moshie	Isaka	01/01/1930	01/02/2000	Pensioner	4
329	Moshie	Billa	01/01/1930	01/02/2000	Pensioner	4
330	Mumuni	Alhassan	01/01/1930	01/02/2000	Pensioner	4
331	Musah	Grumah	01/01/1930	01/02/2000	Pensioner	4
332	Musah	Busanga	01/01/1930	01/02/2000	Pensioner	4
333	Osei	Francis	01/01/1930	01/02/2000	Pensioner	4
334	Owusu	Kwame	01/01/1930	01/02/2000	Pensioner	4
335	Paul	Acquah	01/01/1930	01/02/2000	Pensioner	4
336	Paul	Mensah	01/01/1930	01/02/2000	Pensioner	4
337	Peter	Dagarti	01/01/1930	01/02/2000	Pensioner	4
338	Robert	Mensah	01/01/1930	01/02/2000	Pensioner	4
339	Robert	Asare	01/01/1930	01/02/2000	Pensioner	4
340	Samuel	Tawiah	01/01/1930	01/02/2000	Pensioner	4
341	Samuel	Asare	01/01/1930	01/02/2000	Pensioner	4
342	Samuel	Adomako	01/01/1930	01/02/2000	Pensioner	4
343	Samuel	Asante	01/01/1930	01/02/2000	Pensioner	4
344	Samuel	Osei	01/01/1930	01/02/2000	Pensioner	4
345	Sissala	Salifu	01/01/1930	01/02/2000	Pensioner	4
346	Theresa	Mensah	01/01/1930	01/02/2000	Pensioner	4
347	Theresa	Yeboah	01/01/1930	01/02/2000	Pensioner	4
348	Thomas	Osei	01/01/1930	01/02/2000	Pensioner	4
349	Tongo	Bukari	01/01/1930	01/02/2000	Pensioner	4
350	Tongo	Seidu	01/01/1930	01/02/2000	Pensioner	4
351	Tutu	Osei	01/01/1930	01/02/2000	Pensioner	4
352	Victoria	Boakye	01/01/1930	01/02/2000	Pensioner	4
353	Wala	Seidu	01/01/1930	01/02/2000	Pensioner	4
354	Wangara	Amadu	01/01/1930	01/02/2000	Pensioner	4
355	Yaw	Donkor	01/01/1930	01/02/2000	Pensioner	4
356	Yaw	Nkrumah	01/01/1930	01/02/2000	Pensioner	4
357	Yaw	Barimah	01/01/1930	01/02/2000	Pensioner	4
358	Abena	Mensah	01/01/1930	01/02/2000	Pensioner	3

No.	FIRST NAME	LAST NAME	DATE OF BIRTH	START DATE	PERSON TYPE	COUNT(*)
359	Abudulai	Salifu	01/01/1930	01/02/2000	Pensioner	3
360	Adama	Moshie	01/01/1930	01/02/2000	Pensioner	3
361	Adjei	Kofi	01/01/1930	01/02/2000	Pensioner	3
362	Adjei	Adjetey	01/01/1930	01/02/2000	Pensioner	3
363	Adjetey	Adjei	01/01/1930	01/02/2000	Pensioner	3
364	Adu	Kofi	01/01/1930	01/02/2000	Pensioner	3
365	Agnes	Nyarko	01/01/1930	01/02/2000	Pensioner	3
366	Agnes	Yeboah	01/01/1930	01/02/2000	Pensioner	3
367	Agnes	Obeng	01/01/1930	01/02/2000	Pensioner	3
368	Akosua	Addae	01/01/1930	01/02/2000	Pensioner	3
369	Akosua	Addai	01/01/1930	01/02/2000	Pensioner	3
370	Akua	Manu	01/01/1930	01/02/2000	Pensioner	3
371	Albert	Nkrumah	01/01/1930	01/02/2000	Pensioner	3
372	Albert	Mensah	01/01/1930	01/02/2000	Pensioner	3
373	Alfred	Owusu	01/01/1930	01/02/2000	Pensioner	3
374	Alfred	Mensah	01/01/1930	01/02/2000	Pensioner	3
375	Alhassan	Salifu	01/01/1930	01/02/2000	Pensioner	3
376	Ali	Kardo	01/01/1930	01/02/2000	Pensioner	3
377	Ama	Tawiah	01/01/1930	01/02/2000	Pensioner	3
378	Amadu	Moshie	01/01/1930	01/02/2000	Pensioner	3
379	Amidu	Busanga	01/01/1930	01/02/2000	Pensioner	3
380	Amponsah	Kwame	01/01/1930	01/02/2000	Pensioner	3
381	Andrews	Mensah	01/01/1930	01/02/2000	Pensioner	3
382	Ansah	Owusu	01/01/1930	01/02/2000	Pensioner	3
383	Antwi	Yaw	01/01/1930	01/02/2000	Pensioner	3
384	Appiah	Emmanuel	01/01/1930	01/02/2000	Pensioner	3
385	Appiah	Samuel	01/01/1930	01/02/2000	Pensioner	3
386	Asare	Kofi	01/01/1930	01/02/2000	Pensioner	3
387	Atinga	Frafra	01/01/1930	01/02/2000	Pensioner	3
388	Awuni	Kusasi	01/01/1930	01/02/2000	Pensioner	3
389	Beatrice	Larbi	01/01/1930	01/02/2000	Pensioner	3
390	Beatrice	Asare	01/01/1930	01/02/2000	Pensioner	3
391	Beatrice	Annan	01/01/1930	01/02/2000	Pensioner	3
392	Beatrice	Boateng	01/01/1930	01/02/2000	Pensioner	3
393	Beatrice	Appiah	01/01/1930	01/02/2000	Pensioner	3
394	Boateng	Kwaku	01/01/1930	01/02/2000	Pensioner	3
395	Boye	Kofi	01/01/1930	01/02/2000	Pensioner	3
396	Braimah	Busanga	01/01/1930	01/02/2000	Pensioner	3
397	Bukari	Abu	01/01/1930	01/02/2000	Pensioner	3
398	Busanga	Abdulai	01/01/1930	01/02/2000	Pensioner	3

No.	FIRST NAME	LAST NAME	DATE OF BIRTH	START DATE	PERSON TYPE	COUNT(*)
399	Busanga	Mumuni	01/01/1930	01/02/2000	Pensioner	3
400	Busanga	Karimu	01/01/1930	01/02/2000	Pensioner	3
401	Busanga	Mama	01/01/1930	01/02/2000	Pensioner	3
402	Busanga	Osumanu	01/01/1930	01/02/2000	Pensioner	3
403	CYNTHIA	ARMAH- QUAYE	11/09/1982	15/06/2007	Established Staff	3
404	Cecilia	Donkor	01/01/1930	01/02/2000	Pensioner	3
405	Cecilia	Amoabeng	01/01/1930	01/02/2000	Pensioner	3
406	Cecilia	Yeboah	01/01/1930	01/02/2000	Pensioner	3
407	Cecilia	Oppong	01/01/1930	01/02/2000	Pensioner	3
408	Charles	Baah	01/01/1930	01/02/2000	Pensioner	3
409	Charles	Owusu	01/01/1930	01/02/2000	Pensioner	3
410	Chokosi	Mama	01/01/1930	01/02/2000	Pensioner	3
411	Comfort	Agyemang	01/01/1930	01/02/2000	Pensioner	3
412	Comfort	Awuku	01/01/1930	01/02/2000	Pensioner	3
413	Comfort	Amponsah	01/01/1930	01/02/2000	Pensioner	3
414	Comfort	Boatema	01/01/1930	01/02/2000	Pensioner	3
415	Comfort	Adubea	01/01/1930	01/02/2000	Pensioner	3
416	Dagarti	Dali	01/01/1930	01/02/2000	Pensioner	3
417	Dagarti	Sylvester	01/01/1930	01/02/2000	Pensioner	3
418	Dagarti	Mensah	01/01/1930	01/02/2000	Pensioner	3
419	Dagarti	Paul	01/01/1930	01/02/2000	Pensioner	3
420	Dagarti	Allasan	01/01/1930	01/02/2000	Pensioner	3
421	Dagarti	Kakraba	01/01/1930	01/02/2000	Pensioner	3
422	Dagarti	George	01/01/1930	01/02/2000	Pensioner	3
423	Dagarti	Boye	01/01/1930	01/02/2000	Pensioner	3
424	Dagarti	Kwabena	01/01/1930	01/02/2000	Pensioner	3
425	Dagarti	Ali	01/01/1930	01/02/2000	Pensioner	3
426	Dagomba	Atta	01/01/1930	01/02/2000	Pensioner	3
427	Dagomba	Alidu	01/01/1930	01/02/2000	Pensioner	3
428	Dagomba	Sulemana	01/01/1930	01/02/2000	Pensioner	3
429	Dagomba	Mama	01/01/1930	01/02/2000	Pensioner	3
430	Dagomba	Allasan	01/01/1930	01/02/2000	Pensioner	3
431	Dagomba	Mohamadu	01/01/1930	01/02/2000	Pensioner	3
432	Dagomba	Issah	01/01/1930	01/02/2000	Pensioner	3
433	Dagomba	Alasan	01/01/1930	01/02/2000	Pensioner	3
434	Daniel	Darko	01/01/1930	01/02/2000	Pensioner	3
435	Daniel	Okyere	01/01/1930	01/02/2000	Pensioner	3
436	Daniel	Kumah	01/01/1930	01/02/2000	Pensioner	3
437	Donkor	Kofi	01/01/1930	01/02/2000	Pensioner	3

No.	FIRST NAME	LAST NAME	DATE OF BIRTH	START DATE	PERSON TYPE	COUNT(*)
438	Donkor	Kwabena	01/01/1930	01/02/2000	Pensioner	3
439	Donkor	Kwasi	01/01/1930	01/02/2000	Pensioner	3
440	Dora	Amoah	01/01/1930	01/02/2000	Pensioner	3
441	E	Owusu	01/01/1930	01/02/2000	Pensioner	3
442	E	Mensah	01/01/1930	01/02/2000	Pensioner	3
443	Edward	Asare	01/01/1930	01/02/2000	Pensioner	3
444	Edward	Donkor	01/01/1930	01/02/2000	Pensioner	3
445	Elizabeth	Brew	01/01/1930	01/02/2000	Pensioner	3
446	Elizabeth	Boateng	01/01/1930	01/02/2000	Pensioner	3
447	Elizabeth	Adjei	01/01/1930	01/02/2000	Pensioner	3
448	Emmanuel	Larbi	01/01/1930	01/02/2000	Pensioner	3
449	Emmanuel	Boye	01/01/1930	01/02/2000	Pensioner	3
450	Emmanuel	Acheampong	01/01/1930	01/02/2000	Pensioner	3
451	Emmanuel	Yeboah	01/01/1930	01/02/2000	Pensioner	3
452	Emmanuel	Appiah	01/01/1930	01/02/2000	Pensioner	3
453	Emmanuel	Opoku	01/01/1930	01/02/2000	Pensioner	3
454	Emmanuel	Addo	01/01/1930	01/02/2000	Pensioner	3
455	Emmanuel	Adu	01/01/1930	01/02/2000	Pensioner	3
456	Emmanuel	Agyekum	01/01/1930	01/02/2000	Pensioner	3
457	Emmanuel	Ocloo	01/01/1930	01/02/2000	Pensioner	3
458	Emmanuel	Obeng	01/01/1930	01/02/2000	Pensioner	3
459	Emmanuel	Amponsah	01/01/1930	01/02/2000	Pensioner	3
460	Emmanuel	Agyapong	01/01/1930	01/02/2000	Pensioner	3
461	Emmanuel	Aryeetey	01/01/1930	01/02/2000	Pensioner	3
462	Emmanuel	Osei	01/01/1930	01/02/2000	Pensioner	3
463	Emmanuel	Afari	01/01/1930	01/02/2000	Pensioner	3
464	Esther	Frimpong	01/01/1930	01/02/2000	Pensioner	3
465	Esther	Boateng	01/01/1930	01/02/2000	Pensioner	3
466	FAUZIA	ADAM	24/08/1979	01/01/2006	Established Staff	3
467	Felicia	Gyamfi	01/01/1930	01/02/2000	Pensioner	3
468	Frafra	Issaka	01/01/1930	01/02/2000	Pensioner	3
469	Frafra	Atule	01/01/1930	01/02/2000	Pensioner	3
470	Frafra	Salifu	01/01/1930	01/02/2000	Pensioner	3
471	Frafra	Attia	01/01/1930	01/02/2000	Pensioner	3
472	Frafra	Tinga	01/01/1930	01/02/2000	Pensioner	3
473	Frafra	Bukari	01/01/1930	01/02/2000	Pensioner	3
474	Frafra	Abugre	01/01/1930	01/02/2000	Pensioner	3
475	Francis	Yeboah	01/01/1930	01/02/2000	Pensioner	3
476	Francis	Manu	01/01/1930	01/02/2000	Pensioner	3
477	Francis	Kwashie	01/01/1930	01/02/2000	Pensioner	3

No.	FIRST NAME	LAST NAME	DATE OF BIRTH	START DATE	PERSON TYPE	COUNT(*)
478	Francis	Osei	01/01/1930	01/02/2000	Pensioner	3
479	Francis	Dadzie	01/01/1930	01/02/2000	Pensioner	3
480	Francis	Arthur	01/01/1930	01/02/2000	Pensioner	3
481	Fuseini	Alhassan	01/01/1930	01/02/2000	Pensioner	3
482	George	Amoah	01/01/1930	01/02/2000	Pensioner	3
483	George	Obeng	01/01/1930	01/02/2000	Pensioner	3
484	George	Yeboah	01/01/1930	01/02/2000	Pensioner	3
485	Georgina	Owusu	01/01/1930	01/02/2000	Pensioner	3
486	Georgina	Mensah	01/01/1930	01/02/2000	Pensioner	3
487	Gladys	Afful	01/01/1930	01/02/2000	Pensioner	3
488	Gladys	Amoah	01/01/1930	01/02/2000	Pensioner	3
489	Grace	Obeng	01/01/1930	01/02/2000	Pensioner	3
490	Grace	Opoku	01/01/1930	01/02/2000	Pensioner	3
491	Grace	Aboagye	01/01/1930	01/02/2000	Pensioner	3
492	Grace	Adu	01/01/1930	01/02/2000	Pensioner	3
493	Grace	Adjei	01/01/1930	01/02/2000	Pensioner	3
494	Grace	Koomson	01/01/1930	01/02/2000	Pensioner	3
495	Grace	Amoah	01/01/1930	01/02/2000	Pensioner	3
496	Grace	Boakye	01/01/1930	01/02/2000	Pensioner	3
497	Grumah	Adamu	01/01/1930	01/02/2000	Pensioner	3
498	Grumah	Seidu	01/01/1930	01/02/2000	Pensioner	3
499	Grumah	Gariba	01/01/1930	01/02/2000	Pensioner	3
500	Grumah	Yaro	01/01/1930	01/02/2000	Pensioner	3
501	Grumah	Bukari	01/01/1930	01/02/2000	Pensioner	3
502	Grunshie	Bukari	01/01/1930	01/02/2000	Pensioner	3
503	Grunshie	Abu	01/01/1930	01/02/2000	Pensioner	3
504	Grunshie	Salifu	01/01/1930	01/02/2000	Pensioner	3
505	Grunshie	Amadu	01/01/1930	01/02/2000	Pensioner	3
506	Grunshie	Tamale	01/01/1930	01/02/2000	Pensioner	3
507	Grunshie	Adamu	01/01/1930	01/02/2000	Pensioner	3
508	Grushie	Tamale	01/01/1930	01/02/2000	Pensioner	3
509	Hausa	Mama	01/01/1930	01/02/2000	Pensioner	3
510	Iddrisu	Mahamadu	01/01/1930	01/02/2000	Pensioner	3
511	Isaac	Arthur	01/01/1930	01/02/2000	Pensioner	3
512	Isaac	Amponsah	01/01/1930	01/02/2000	Pensioner	3
513	Issa	Dagarti	01/01/1930	01/02/2000	Pensioner	3
514	J	Appiah	01/01/1930	01/02/2000	Pensioner	3
515	James	Tetteh	01/01/1930	01/02/2000	Pensioner	3
516	James	Donkor	01/01/1930	01/02/2000	Pensioner	3
517	James	Attah	01/01/1930	01/02/2000	Pensioner	3

No.	FIRST NAME	LAST NAME	DATE OF BIRTH	START DATE	PERSON TYPE	COUNT(*)
518	James	Manu	01/01/1930	01/02/2000	Pensioner	3
519	James	Aidoo	01/01/1930	01/02/2000	Pensioner	3
520	Janet	Mensah	01/01/1930	01/02/2000	Pensioner	3
521	Janet	Boateng	01/01/1930	01/02/2000	Pensioner	3
522	Janet	Amponsah	01/01/1930	01/02/2000	Pensioner	3
523	John	Eshun	01/01/1930	01/02/2000	Pensioner	3
524	John	Sam	01/01/1930	01/02/2000	Pensioner	3
525	John	Owusu	01/01/1930	01/02/2000	Pensioner	3
526	John	Yeboah	01/01/1930	01/02/2000	Pensioner	3
527	John	Grunshie	01/01/1930	01/02/2000	Pensioner	3
528	John	Acquah	01/01/1930	01/02/2000	Pensioner	3
529	John	Kwofie	01/01/1930	01/02/2000	Pensioner	3
530	John	Opoku	01/01/1930	01/02/2000	Pensioner	3
531	John	Kofi	01/01/1930	01/02/2000	Pensioner	3
532	John	Kwame	01/01/1930	01/02/2000	Pensioner	3
533	John	Peprah	01/01/1930	01/02/2000	Pensioner	3
534	John	Otoo	01/01/1930	01/02/2000	Pensioner	3
535	John	Addai	01/01/1930	01/02/2000	Pensioner	3
536	John	Aggrey	01/01/1930	01/02/2000	Pensioner	3
537	John	Kwesi	01/01/1930	01/02/2000	Pensioner	3
538	John	Mensah	01/01/1930	01/02/2000	Pensioner	3
539	John	Koomson	01/01/1930	01/02/2000	Pensioner	3
540	John	Arhin	01/01/1930	01/02/2000	Pensioner	3
541	Johnson	Adjei	01/01/1930	01/02/2000	Pensioner	3
542	Joseph	Aidoo	01/01/1930	01/02/2000	Pensioner	3
543	Joseph	Yawson	01/01/1930	01/02/2000	Pensioner	3
544	Joseph	Asiedu	01/01/1930	01/02/2000	Pensioner	3
545	Joseph	Acquah	01/01/1930	01/02/2000	Pensioner	3
546	Joseph	Dadzie	01/01/1930	01/02/2000	Pensioner	3
547	Joseph	Appiah	01/01/1930	01/02/2000	Pensioner	3
548	Joseph	Quayson	01/01/1930	01/02/2000	Pensioner	3
549	Joseph	Ocran	01/01/1930	01/02/2000	Pensioner	3
550	Joseph	Lartey	01/01/1930	01/02/2000	Pensioner	3
551	Joseph	Asamoah	01/01/1930	01/02/2000	Pensioner	3
552	Joseph	Amanor	01/01/1930	01/02/2000	Pensioner	3
553	Joseph	Antwi	01/01/1930	01/02/2000	Pensioner	3
554	Joseph	Acheampong	01/01/1930	01/02/2000	Pensioner	3
555	Joyce	Amissah	01/01/1930	01/02/2000	Pensioner	3
556	Juliana	Mensah	01/01/1930	01/02/2000	Pensioner	3
557	Kanjarga	Assibi	01/01/1930	01/02/2000	Pensioner	3

No.	FIRST NAME	LAST NAME	DATE OF BIRTH	START DATE	PERSON TYPE	COUNT(*)
558	Kanjarga	Abudulai	01/01/1930	01/02/2000	Pensioner	3
559	Kanjarga	Adama	01/01/1930	01/02/2000	Pensioner	3
560	Kanjarga	Tamale	01/01/1930	01/02/2000	Pensioner	3
561	Kanjarga	Yakubu	01/01/1930	01/02/2000	Pensioner	3
562	Kardo	Braimah	01/01/1930	01/02/2000	Pensioner	3
563	Kodjo	Mensah	01/01/1930	01/02/2000	Pensioner	3
564	Kofi	Nsiah	01/01/1930	01/02/2000	Pensioner	3
565	Kofi	Acquah	01/01/1930	01/02/2000	Pensioner	3
566	Kofi	Yeboah	01/01/1930	01/02/2000	Pensioner	3
567	Kofi	Gyasi	01/01/1930	01/02/2000	Pensioner	3
568	Kofi	Atta	01/01/1930	01/02/2000	Pensioner	3
569	Kofi	Nkrumah	01/01/1930	01/02/2000	Pensioner	3
570	Kofi	Boateng	01/01/1930	01/02/2000	Pensioner	3
571	Kofi	Donkor	01/01/1930	01/02/2000	Pensioner	3
572	Kofi	Samuel	01/01/1930	01/02/2000	Pensioner	3
573	Kofi	Boakye	01/01/1930	01/02/2000	Pensioner	3
574	Kojo	Owusu	01/01/1930	01/02/2000	Pensioner	3
575	Kotey	Neequaye	01/01/1930	01/02/2000	Pensioner	3
576	Kotokoli	Adamu	01/01/1930	01/02/2000	Pensioner	3
577	Kotokoli	Salifu	01/01/1930	01/02/2000	Pensioner	3
578	Kumah	Kwabena	01/01/1930	01/02/2000	Pensioner	3
579	Kusasi	Salifu	01/01/1930	01/02/2000	Pensioner	3
580	Kusasi	Atia	01/01/1930	01/02/2000	Pensioner	3
581	Kwabena	Nyame	01/01/1930	01/02/2000	Pensioner	3
582	Kwabena	Boateng	01/01/1930	01/02/2000	Pensioner	3
583	Kwabena	Appiah	01/01/1930	01/02/2000	Pensioner	3
584	Kwadwo	Mensah	01/01/1930	01/02/2000	Pensioner	3
585	Kwadwo	Fordjour	01/01/1930	01/02/2000	Pensioner	3
586	Kwaku	Boakye	01/01/1930	01/02/2000	Pensioner	3
587	Kwaku	Nsiah	01/01/1930	01/02/2000	Pensioner	3
588	Kwaku	Ofori	01/01/1930	01/02/2000	Pensioner	3
589	Kwaku	Duah	01/01/1930	01/02/2000	Pensioner	3
590	Kwaku	Bonsu	01/01/1930	01/02/2000	Pensioner	3
591	Kwaku	Poku	01/01/1930	01/02/2000	Pensioner	3
592	Kwaku	Tetteh	01/01/1930	01/02/2000	Pensioner	3
593	Kwaku	Boateng	01/01/1930	01/02/2000	Pensioner	3
594	Kwaku	Donkor	01/01/1930	01/02/2000	Pensioner	3
595	Kwaku	Adai	01/01/1930	01/02/2000	Pensioner	3
596	Kwaku	Nkrumah	01/01/1930	01/02/2000	Pensioner	3
597	Kwaku	Dankwa	01/01/1930	01/02/2000	Pensioner	3

No.	FIRST NAME	LAST NAME	DATE OF BIRTH	START DATE	PERSON TYPE	COUNT(*)
598	Kwaku	Amponsah	01/01/1930	01/02/2000	Pensioner	3
599	Kwaku	Amoah	01/01/1930	01/02/2000	Pensioner	3
600	Kwaku	Addae	01/01/1930	01/02/2000	Pensioner	3
601	Kwame	Addo	01/01/1930	01/02/2000	Pensioner	3
602	Kwame	Krah	01/01/1930	01/02/2000	Pensioner	3
603	Kwame	Nsiah	01/01/1930	01/02/2000	Pensioner	3
604	Kwame	Manu	01/01/1930	01/02/2000	Pensioner	3
605	Kwame	Gyan	01/01/1930	01/02/2000	Pensioner	3
606	Kwame	Nkrumah	01/01/1930	01/02/2000	Pensioner	3
607	Kwame	Atta	01/01/1930	01/02/2000	Pensioner	3
608	Kwame	Adu	01/01/1930	01/02/2000	Pensioner	3
609	Kwame	Dapaa	01/01/1930	01/02/2000	Pensioner	3
610	Kwame	Offei	01/01/1930	01/02/2000	Pensioner	3
611	Kwame	Agyare	01/01/1930	01/02/2000	Pensioner	3
612	Kwame	Omane	01/01/1930	01/02/2000	Pensioner	3
613	Kwame	Opoku	01/01/1930	01/02/2000	Pensioner	3
614	Kwame	Agyepong	01/01/1930	01/02/2000	Pensioner	3
615	Kwame	Dapaah	01/01/1930	01/02/2000	Pensioner	3
616	Kwame	Oppong	01/01/1930	01/02/2000	Pensioner	3
617	Kwasi	Adjei	01/01/1930	01/02/2000	Pensioner	3
618	Kwasi	Boakye	01/01/1930	01/02/2000	Pensioner	3
619	Kwesi	Boye	01/01/1930	01/02/2000	Pensioner	3
620	Mahama	Seidu	01/01/1930	01/02/2000	Pensioner	3
621	Mahama	Salifu	01/01/1930	01/02/2000	Pensioner	3
622	Mahama	Abudulai	01/01/1930	01/02/2000	Pensioner	3
623	Mahamadu	Iddrisu	01/01/1930	01/02/2000	Pensioner	3
624	Mama	Grumah	01/01/1930	01/02/2000	Pensioner	3
625	Mama	Moshie	01/01/1930	01/02/2000	Pensioner	3
626	Mama	Kanjarga	01/01/1930	01/02/2000	Pensioner	3
627	Mama	Wala	01/01/1930	01/02/2000	Pensioner	3
628	Mamudu	Busanga	01/01/1930	01/02/2000	Pensioner	3
629	Margaret	Appiah	01/01/1930	01/02/2000	Pensioner	3
630	Martha	Owusu	01/01/1930	01/02/2000	Pensioner	3
631	Mary	Owusu	01/01/1930	01/02/2000	Pensioner	3
632	Mary	Ankrah	01/01/1930	01/02/2000	Pensioner	3
633	Mary	Oppong	01/01/1930	01/02/2000	Pensioner	3
634	Mary	Woode	01/01/1930	01/02/2000	Pensioner	3
635	Mary	Baidoo	01/01/1930	01/02/2000	Pensioner	3
636	Mary	Aidoo	01/01/1930	01/02/2000	Pensioner	3
637	Mary	Addo	01/01/1930	01/02/2000	Pensioner	3

No.	FIRST NAME	LAST NAME	DATE OF BIRTH	START DATE	PERSON TYPE	COUNT(*)
638	Mary	Adu	01/01/1930	01/02/2000	Pensioner	3
639	Mensah	Abena	01/01/1930	01/02/2000	Pensioner	3
640	Mensah	Edward	01/01/1930	01/02/2000	Pensioner	3
641	Mensah	Kwaku	01/01/1930	01/02/2000	Pensioner	3
642	Mercy	Adu	01/01/1930	01/02/2000	Pensioner	3
643	Moshie	Allasan	01/01/1930	01/02/2000	Pensioner	3
644	Moshie	Moro	01/01/1930	01/02/2000	Pensioner	3
645	Moshie	Abudu	01/01/1930	01/02/2000	Pensioner	3
646	Moshie	Norga	01/01/1930	01/02/2000	Pensioner	3
647	Moshie	Issifu	01/01/1930	01/02/2000	Pensioner	3
648	Musa	Kanjarga	01/01/1930	01/02/2000	Pensioner	3
649	Musa	Dagomba	01/01/1930	01/02/2000	Pensioner	3
650	Musah	Dagarti	01/01/1930	01/02/2000	Pensioner	3
651	Nkrumah	Yaw	01/01/1930	01/02/2000	Pensioner	3
652	Odarquaye	Lamptey	01/01/1930	01/02/2000	Pensioner	3
653	Owusu	Kofi	01/01/1930	01/02/2000	Pensioner	3
654	Owusu	Kwaku	01/01/1930	01/02/2000	Pensioner	3
655	Owusu	Kwasi	01/01/1930	01/02/2000	Pensioner	3
656	Owusu	Stephen	01/01/1930	01/02/2000	Pensioner	3
657	Owusu	Yaw	01/01/1930	01/02/2000	Pensioner	3
658	PATRICIA	APUKO	04/04/1983	01/09/2005	Established Staff	3
659	Patrick	Owusu	01/01/1930	01/02/2000	Pensioner	3
660	Paul	Amoah	01/01/1930	01/02/2000	Pensioner	3
661	Paul	Dagarti	01/01/1930	01/02/2000	Pensioner	3
662	Paul	Twumasi	01/01/1930	01/02/2000	Pensioner	3
663	Peter	Owusu	01/01/1930	01/02/2000	Pensioner	3
664	Peter	Adjei	01/01/1930	01/02/2000	Pensioner	3
665	Peter	Frempong	01/01/1930	01/02/2000	Pensioner	3
666	Philip	Mensah	01/01/1930	01/02/2000	Pensioner	3
667	Poku	Kwabena	01/01/1930	01/02/2000	Pensioner	3
668	Rebecca	Acquah	01/01/1930	01/02/2000	Pensioner	3
669	Richard	Mensah	01/01/1930	01/02/2000	Pensioner	3
670	Rose	Yeboah	01/01/1930	01/02/2000	Pensioner	3
671	Rose	Forson	01/01/1930	01/02/2000	Pensioner	3
672	Rosina	Addo	01/01/1930	01/02/2000	Pensioner	3
673	S	Acheampong	01/01/1930	01/02/2000	Pensioner	3
674	S	Adjei	01/01/1930	01/02/2000	Pensioner	3
675	Salifu	Adama	01/01/1930	01/02/2000	Pensioner	3
676	Salifu	Kanjarga	01/01/1930	01/02/2000	Pensioner	3
677	Sampson	Tetteh	01/01/1930	01/02/2000	Pensioner	3

No.	FIRST NAME	LAST NAME	DATE OF BIRTH	START DATE	PERSON TYPE	COUNT(*)
678	Sampson	Opoku	01/01/1930	01/02/2000	Pensioner	3
679	Samuel	Asamoah	01/01/1930	01/02/2000	Pensioner	3
680	Samuel	Boadi	01/01/1930	01/02/2000	Pensioner	3
681	Samuel	Armah	01/01/1930	01/02/2000	Pensioner	3
682	Samuel	Larbi	01/01/1930	01/02/2000	Pensioner	3
683	Samuel	Boakye	01/01/1930	01/02/2000	Pensioner	3
684	Samuel	Boateng	01/01/1930	01/02/2000	Pensioner	3
685	Samuel	Aboagye	01/01/1930	01/02/2000	Pensioner	3
686	Samuel	Baidoo	01/01/1930	01/02/2000	Pensioner	3
687	Samuel	Anane	01/01/1930	01/02/2000	Pensioner	3
688	Samuel	Arthur	01/01/1930	01/02/2000	Pensioner	3
689	Samuel	Hammond	01/01/1930	01/02/2000	Pensioner	3
690	Samuel	Offei	01/01/1930	01/02/2000	Pensioner	3
691	Samuel	Adjei	01/01/1930	01/02/2000	Pensioner	3
692	Sarah	Mensah	01/01/1930	01/02/2000	Pensioner	3
693	Seidu	Busanga	01/01/1930	01/02/2000	Pensioner	3
694	Seidu	Abu	01/01/1930	01/02/2000	Pensioner	3
695	Seidu	Salifu	01/01/1930	01/02/2000	Pensioner	3
696	Seidu	Grunshie	01/01/1930	01/02/2000	Pensioner	3
697	Sekyere	Owusu	01/01/1930	01/02/2000	Pensioner	3
698	Serwaa	Abena	01/01/1930	01/02/2000	Pensioner	3
699	Serwaa	Afua	01/01/1930	01/02/2000	Pensioner	3
700	Serwaa	Akosua	01/01/1930	01/02/2000	Pensioner	3
701	Serwaah	Ama	01/01/1930	01/02/2000	Pensioner	3
702	Seth	Ofori	01/01/1930	01/02/2000	Pensioner	3
703	Seth	Larbi	01/01/1930	01/02/2000	Pensioner	3
704	Sissala	Amadu	01/01/1930	01/02/2000	Pensioner	3
705	Sissala	Mumuni	01/01/1930	01/02/2000	Pensioner	3
706	Sissala	Issifu	01/01/1930	01/02/2000	Pensioner	3
707	Sissala	Issah	01/01/1930	01/02/2000	Pensioner	3
708	Sissala	Yakubu	01/01/1930	01/02/2000	Pensioner	3
709	Stephen	Asare	01/01/1930	01/02/2000	Pensioner	3
710	Stephen	Opoku	01/01/1930	01/02/2000	Pensioner	3
711	Tamale	Grunshie	01/01/1930	01/02/2000	Pensioner	3
712	Tetteh	Mensah	01/01/1930	01/02/2000	Pensioner	3
713	Thomas	Antwi	01/01/1930	01/02/2000	Pensioner	3
714	Thomas	Donkor	01/01/1930	01/02/2000	Pensioner	3
715	Thomas	Appiah	01/01/1930	01/02/2000	Pensioner	3
716	Thomas	Mensah	01/01/1930	01/02/2000	Pensioner	3
717	Tongo	Issaka	01/01/1930	01/02/2000	Pensioner	3

No.	FIRST NAME	LAST NAME	DATE OF BIRTH	START DATE	PERSON TYPE	COUNT(*)
718	Tongo	Mama	01/01/1930	01/02/2000	Pensioner	3
719	Wangara	Seidu	01/01/1930	01/02/2000	Pensioner	3
720	Yaa	Konadu	01/01/1930	01/02/2000	Pensioner	3
721	Yakubu	Abudulai	01/01/1930	01/02/2000	Pensioner	3
722	Yaw	Asante	01/01/1930	01/02/2000	Pensioner	3
723	Yaw	Amoah	01/01/1930	01/02/2000	Pensioner	3
724	Yaw	Krah	01/01/1930	01/02/2000	Pensioner	3
725	Yaw	Kumah	01/01/1930	01/02/2000	Pensioner	3
726	Yaw	Ntim	01/01/1930	01/02/2000	Pensioner	3
727	Yaw	Appiah	01/01/1930	01/02/2000	Pensioner	3
728	Yaw	Barima	01/01/1930	01/02/2000	Pensioner	3
729	Yaw	Broni	01/01/1930	01/02/2000	Pensioner	3
730	Yeboah	Kwame	01/01/1930	01/02/2000	Pensioner	3
731	Zabrama	Amadu	01/01/1930	01/02/2000	Pensioner	3

6.6 Appendix F: List of Super User Accounts in IPPD2

No.	USER ID	USER NAME	DESCRIPTION
1	1004	C	
2	1025	PVYAW	YAW ASAMOA(APPS)
3	1044	NBOATEN	(APPS)
4	1125	BASTIAN	(APPS)
5	1128	MARK	(APPS)
6	1129	PVMARY	MARY ANINIAGYEI(APPS)
7	1134	DAN	(APPS)
8	1261	CAROL	(APPS)
9	1301	ALHAJI	(APPS)
10	1464	TESTGES	Profile Testing(APPS)
11	1506	PVGINA	GEORGINA TYSON(APPS)
12	1507	NANAMA	(APPS)
13	1509	PVDILYS	DILYS ESI OFORI(APPS)
14	1514	PVAWOTWI	KWAMINA AWOTWI(APPS)
15	1515	PVCYRIL	CYRIL SACKEFIO(APPS)
16	1539	FKLEKU	(APPS)
17	1540	PVJATTOH	JUSTICE ATTOH(APPS)
18	1541	PVALADZEKPO	ARON LADZEKPO(APPS)
19	1505	AWO	(APPS)
20	1516	VIDE	(APPS)
21	1508	DAGGOR	DBA(APPS)
22	1512	PVKWEKU	(APPS)
23	1537	PVDTONY	TONY ADAMS(APPS)
24	1542	PVKNTIM	KWADWO OSEI BOATENG NTIM(APPS)
25	1543	ALEXKYERE	(APPS)
26	1601	YASAMOA	(APPS)
27	1602	USERJOBS1	(APPS)
28	1706	GEVICTOR	VICTOR OWUSU-BOATENG(HR SUPER USER)(APPS)
29	1564	AMEY	(APPS)
30	1544	DASANTE-ASIEDU	(APPS)

6.7 Appendix G: Employees with Invalid Names in IPPD2

No.	EMPLOYEE ID	LAST NAME	FIRST NAME
1	103227	8BUKARI	Mr. Abdulai
2	104579	Padi	Mr. Kwadj0 Enoch
3	104801	Frafra	Mr. Adongo N 4
4	105219	AFADINA	Mr. FRANCIS K
5	105958	Klu	Mr. Kuj0
6	106354	Musa	Mr. Busanga N 3
7	108997	Busanga	Mr. Issaka No.1
8	110469	Sandow	Mr. OE B
9	110534	Nettey	Mrs. Elizabeth 3
10	110680	Onwona	Mr. Kwakye A
11	111166	Agyapong	Mr. Kwaku N 2
12	111504	Esiedu	Mrs. M0nica
13	113264	Moro	Mr. Mumuni 7
14	113282	Adamu	Mr. Abubakari 6
15	113518	Gyamasi	Mr. Emml 5
16	113532	Kardo	Mr. Samba 3
17	116029	Mensah No 2	Mrs. Comfort
18	116540	Op0ng	Mrs. Doris T
19	117278	Frafra	Mr. Atia 1
20	117786	Bobie-As0maning	Mr. Yaw
21	120071	Atinga	Mr. Grunshie N 2
22	120185	Osei	Mrs. Mary F 5
23	120212	Lamptey	Mrs. Mercy F 5
24	120226	Aboagye	Mrs. Naomi F 5
25	120277	Lamptey	Mrs. Grace F 5
26	120286	Armah	Mrs. Jessie F 5
27	120329	Musah	Mrs. Amina F 5
28	120366	Nortey	Mrs. Eva F 4
29	120522	Adjin	Mrs. Regina F 4
30	120531	Frafra	Mr. Atia N 3
31	120700	Yartey	Mrs. Aminatu 1
32	121017	Mensah	Mrs. Mary K 1
33	121201	Sackey	Mrs. Regina F 7
34	121339	Mishiwo	Mr. Ray-0-Vac
35	122238	Grumah	Mr. Gingeli 3
36	122258	Sanna	Mr. Seidu 1
37	122285	Kardo	Mr. Braimah 1
38	123872	Awuni	Mr. Kussasi N 1
39	126299	Japah	Mr. Amadu 1
40	126331	Kardo	Mr. Amadu 1
41	126580	Ibrahim	Mr. Yakubu 8

No.	EMPLOYEE ID	LAST NAME	FIRST NAME
86	17792	Awuni	Mr. Tongo 2
87	178855	Br0wn	Mr. Joseph
88	180446	Mensah	Mr. Evans No.1
89	181465	Oppong	Mr. Yaw NO 1
90	18251	17803Donkor	Mr. Kojo
91	187677	4Barnie	Mr. Kwadwo Peter
92	188290	ALHASSAN NO.2	Mr. Yakubu
93	189515	K0ranteng	Miss Hellen
94	190209	Mohammed	Mr. Abdulai NO.2
95	190300	Abdulai	Mr. Alhassan No1
96	190357	Akyeamah	Miss Elizabeth N01
97	191614	Dzibosu	Mr. Christian00
98	19167	0bota	Mr. Walter A
99	19197	Kusasi	Mr. Salifu N 1
100	201665	5Faalu	Miss Berta
101	203379	D0gbey	Mr. Watson
102	204998	IDDRISU NO.1	Mr. Alhassan
103	205535	Nt0amoah-Ababio	Mr. Dickson
104	206921	Asare0love	Mr. Alexandra
105	207760	2ziblim	Mr. Ali
106	209909	Aid00	Mr. Ernest
107	215366	Amoaf0	Mr. 0hristian K
108	215771	Dzisenu	Mr. Sim0n K A
109	21723	Afinsah	Mr. Kweku N 2
110	217412	Busumbru-P0ku	Mr. Francis
111	218144	H127209010015Abudu	Mr. Sulemana
112	219465	Abukari	Mr. 440721RMohammed
113	223109	Darko0-Yobo	Mr. Felix
114	226543	0Opoku Agyeman	Miss Abena
115	226589	Kwaw	Mr. C0nstanteous S
116	233713	Oduro	Mr. Richard No1
117	233735	Issah No1	Mr. Ibrahim
118	233743	Oduro	Mr. Richard No2
119	23468	Add0	Mrs. Anorkor HANNA
120	237012	Eshun	Mr. H00per I
121	238976	D0d00	Mr. Michael K
122	241609	Sarfo0-Duku	Mr. Frederick
123	245996	Attobrah	Mr. Nana 4
124	249454	Sokah	Mr. Sebastian 0
125	25171	ANNAN 11	Nana OTABIL
126	25421	Builsa	Mr. Kofi 2
127	254259	Odo1	Mrs. Eva K
128	254656	22Aboagye-Kodjoe	Mr. Ransford
129	256230	Boakye	Mrs. 3beatrice

No.	EMPLOYEE ID	LAST NAME	FIRST NAME
130	256884	Agye1	Mrs. Agnes
131	258319	N1i-Mensah	Mr. Samuel
132	258365	Asare-Bediako	Mr. O
133	261033	Marfo	Mr. Eric O
134	264027	Asamoah	Mr. George No.2
135	264237	Osei-Bonsu	Mr. Charles
136	267847	Adjei	Mr. Prince No 1
137	269600	Ofori	Mrs. Marie O T
138	271222	OKwarteng	Mr. Boakye Kwesi
139	27160	Mumuni	Mr. Yahaya NO2
140	272910	H017506070014Ahmed Baba	Mr. Zak
141	274585	172646GKuttor	Mr. Joseph K
142	274610	Fr lmpong	Mr. Joseph
143	276086	Appiah-Takyi	Mr. 0000000
144	2765	Oppong	Mr. Adu (W0i)
145	2768	Abdulai	Mr. M (W0i)
146	279656	Narh	Mr. Nathaniel Nii No1
147	280566	Bosoro	Mr. Eric 00
148	281047	Amoah	Mr. Francis L00
149	281572	SAMPSON	Mr. Ishmael
150	282242	Nyarkoh	Miss Grace NO.2
151	282409	Antwi	Mr. Evans 2
152	282909	Oppong	Mr. Yaw NO 2
153	282971	Opoku	Mr. Emmanuel No 2
154	28313	D067702010038Vormawor	Mr. Andrew
155	283622	Osei-Darko	Mr. Dickson 0
156	284425	Aid00	Mr. Adjei J
157	285219	F118310140028	Miss Janet
158	285879	Quaino0	Mr. Philip M K
159	287493	Deku	Mr. Raym0nd
160	288591	Aankwah	Mr. Joseph No1
161	288751	Aankwaah	Mr. Joseph No.2
162	290230	Essah	Mrs. Owiredu C
163	290401	Ibrahim	Mr. Abdulla N 1
164	29130	Afar1	Mr. Stephen
165	292414	Am0wi	Mr. Alex
166	293354	Atta0gyamfi	Mr. Bright
167	294393	Salifu	Mr. 3ofi
168	296983	Ahorlu	Mr. Laws0n M K
169	298221	Geni	Mrs. Comf0rt
170	298533	A0boagye	Mr. Daniel
171	299449	Gambaba	Mr. Iamoah
172	299937	Frimp0ng	Mr. John
173	300486	Yahaya	Mr. Al0hassan

No.	EMPLOYEE ID	LAST NAME	FIRST NAME
174	304764	Amadu	Mr. Baba N 2
175	305417	Fuseini	Mrs. Mariama N 2
176	307133	GONti	Mr. Augustine
177	308985	Bedu-Add0	Mr. Kwamina M
178	3114	Nfodjo	Mr. NichOlas K
179	316029	Attoh	Mr. Kobina 0
180	316323	Odartei	Mr. Abraham NO1
181	31723	Adjei	Mr. JOseph Nat
182	317927	Kaakraba	Mr. Kofi NO1
183	319642	3194	Mr. Emmanuel A
184	320151	Issaka	Mr. Busanga 1
185	320570	Thompson	Mr. Joseph 4
186	320919	Wala	Mr. Braimah NO2
187	321864	Mohammed	Mr. Shahidc2
188	322911	Iddrisu	Mr. Abdulai No 1
189	323850	Alhassan	Mr. Dagomba NO.2
190	323917	Atia	Mr. Tongo NO1
191	324008	Frafra	Mr. Awuni N06
192	324058	Frafra	Mr. Awuni N01
193	324085	Frafra	Mr. Abolga N02
194	324148	Frafra	Mr. Azumah NO2
195	324161	Frafra	Mr. Awuni N05
196	324175	Frafra	Mr. Atinga N02
197	324202	Frafra	Mr. Atia N02
198	324209	Frafra	Mr. Atia N03
199	324815	Kanjarga	Mr. Musah NO1
200	324908	Quarcoop0me	Mr. J LAMPT
201	325901	Mahama	Mr. Dagomba NO4
202	32606	OTwumasi	Mr. Owusu D
203	326213	Seidu	Mr. Busanga NO2
204	32658	Atia	Mr. Frafra 1
205	327251	Bukari	Mr. Busanga NO1
206	327735	Gariba	Mr. No2
207	328064	Frafra	Mr. Awuni N03
208	328433	Godson	Mr. AnObayer A
209	328537	Atia	Mr. Frafra 2
210	328629	Atinga	Mr. Frafra 1
211	328658	Abongo	Mr. Frafra 2
212	329136	Atongo	Mr. 3 ATIA
213	329275	Issaka	Mr. Tongo NO1
214	329432	Akurugu	Mr. Frafra 2
215	329610	Hamadu	Mr. Busanga608
216	329668	Atongo	Mr. Frafra NO1
217	329896	Amadu	Mr. Moshie NO2

No.	EMPLOYEE ID	LAST NAME	FIRST NAME
218	330050	Awuni	Mr. Frafra NO2
219	330184	Awuni	Mr. Frafra 1
220	330872	178139YAmoaku	Mrs. Magdalen A
221	330874	Awuni	Mr. Frafra NO2
222	330901	Piito	Mr. John NO2
223	331355	00Abdulai	Mr. Nurideen
224	33164	Botchway	Mr. GeOrge
225	331831	Tawiah	Mr. Emmanuel 330
226	332279	Isaka	Mr. No1
227	333198	Adama	Mr. Ch1kosi
228	333240	Dagomba	Mr. Yakubu NO2
229	333481	Mama	Mr. Tongo 11
230	333915	Atenga	Mr. Frafra NO2
231	334076	Kumah	Mr. Kofi NO1
232	334239	Awuni	Mr. Tongo NO2
233	334408	Kotey	Mr. Samson N 3
234	334595	Seidu	Mr. Frafra.No3
235	33462	Dowuona	Mr. Samuel Nii No 1
236	334634	Dagomba	Mr. Allassan NO.3
237	335138	Narh	Mr. Kwaono 1
238	335165	Atia	Mr. Frafra 2
239	335245	Musah	Mr. Kardo NO1
240	335923	Fuseini	Mr. Dagomba 2
241	335929	Fuseini	Mr. Dagomba 3
242	336181	Yakubu	Mr. Abukari NO1
243	336641	Allasan	Mr. Dagomba NO4
244	336834	D0dji	Mr. Donkor P
245	338024	Abudulai	Mr. Dagomba 2
246	338610	Sulemana	Mr. Gonja NO2
247	338663	Issahaku	Mr. Dagomba NO5
248	338894	Atia	Mr. Atonga NO2
249	338901	Kardo	Mr. No2 ABDUL
250	338936	Alhassan	Mr. Mohammed N 2
251	338962	Agyakwa-K0tanteng	Miss Comfort A
252	339522	Zugu	Mr. Alidu 3
253	340054	Issak	Mr. Moshie NO1
254	340088	Atta	Mr. Kweku NO3
255	3401	Opintan	Mrs. Nerissa L
256	340130	Acquah	Mr. Yaw NO2
257	340399	Kwa0	Mr. Gladys
258	340453	Kakraba	Mr. Kofi JOHN0
259	34119	Zabrama	Mr. Amadu 8
260	34166	Yerebuedo	Mr. Adama 8
261	34173	Bukari	Mr. Ali 8

No.	EMPLOYEE ID	LAST NAME	FIRST NAME
262	34202	Kussase	Mr. Aweni 7
263	34210	Fuseini	Mr. Bukari 7
264	34220	Dauda	Mr. Gogo 7
265	342466	WORWORYOO	Mrs. Mary-Goretti A
266	34262	Dauda	Mr. Krachi 7
267	342645	Tetteh	Mr. Joseph E3
268	342868	Kwame	Mr. Dagarti NO2
269	342948	Atia	Mr. Frafra NO1
270	343275	Annobil	Mr. Mabel 0
271	34418	Moshie	Mr. Bukari 3
272	344188	Fulani	Mr. No1
273	344474	Dagomba	Mr. Alhassan NO2
274	34526	Tahiru	Mr. Bukari 3
275	345388	Fuseini	Mr. Dagomba NO2
276	345531	Smith	Mr. Benjamin0
277	345824	Thompson	Mr. Isaac 3
278	34585	Mohamadu	Mr. Alime 6
279	346069	Attah	Mr. Kwame NO1
280	346957	Fuseini	Mr. Dagomba NO2
281	347538	Dagomba	Mr. Iddrisu NO2
282	347588	Kobina	Mr. Atta NO1
283	34768	Moshie	Mr. Seidu 2
284	34775	Musah	Mr. Bukari 2
285	347770	Bawa	Mr. Dagomba NO1
286	348081	Oku	Mr. Victoria
287	34811	Kardo	Mr. Amadu 4
288	349544	Busanga	Mr. No1 AMADU
289	35063	Kyire	Mr. Amadu 1
290	35108	Gindo	Mr. Braimah 2
291	35179	Moshie	Mr. Salifu 1
292	35223	YAKUBU	Mr. Alhassan 7
293	35223	Yakubu	Mr. Alhassan 7
294	35257	Busanga	Mr. Enosah 6
295	35345	Issaka	Mr. Abu 5
296	35405	Seidu	Mr. Alhassan 1
297	35534	G1	Mrs. Dora
298	3603	Ahamadzie	Mr. A A (W01)
299	36308	Grushie	Mr. Ali N 2
300	38051	P0bee	Mrs. Veronica
301	38276	Frafra	Mr. Atinga N 2
302	38606	KOngtuom	Mr. Anthony
303	388998	Faustina	Mr. Larbi 399
304	389040	Aradadio0dagarti	Mr.
305	390067	Sankofi	Mr. E K0

No.	EMPLOYEE ID	LAST NAME	FIRST NAME
306	390516	Morrie0	Mr.
307	390727	Bukarie	Mr. No 1
308	390817	Busanga	Mr. Brimah NO2
309	391783	Mensah	Mr. Elizabeth 434
310	393338	Appiah	Mr. Joseph NO.2
311	393835	Tongo	Mr. Awuni NO1
312	394199	Gyankomah	Mr. Ernest O0
313	394357	Salamatu	Mr. Kanton 1
314	394791	Enyan	Mr. Samuel 818
315	394987	Atinga	Mr. Frafra NO2
316	395100	Seidu	Mr. Busanga NO11
317	395103	Issah	Mr. Busanga NO1
318	395578	Dargart	Mr. No1 KAKRA
319	396581	Dzato	Mr. Defale NO2
320	396871	Ataa	Mr. Ama NO2
321	397834	K0tie	Mr. Samuel D
322	398100	Atia	Mr. Frafra NO2
323	398297	Amadu	Mr. Busanga NO1
324	398338	Zakari	Mr. Baragu 7
325	398929	Kwablah	Mr. Owusu 0
326	398932	Boateng	Mr. Alex 0
327	399392	Awuni	Mr. Frafra NO1
328	399425	Atia	Mr. Tongo 11
329	399813	Busanga	Mr. Salifu NO11
330	400033	Busanga	Mr. Mama NO2
331	400231	Frafra	Mr. Atia NO2
332	400660	Bukari	Mr. Moshie 11
333	400785	Musah	Mr. Kanjarga NO1
334	401455	Atia	Mr. Frafra NO2
335	401506	Abu	Mr. Wala NO1
336	401585	Abudulai	Mr. Dagomba NO7
337	401880	Atia	Mr. Frafra NO3
338	40322	Togbe	Mr. Okyere 1
339	403676	Dagarti	Mr. K NO2
340	403944	Fofie	Mr. Asare 5
341	404000	Boampong	Mr. James 5
342	404136	Batia	Mr. Grunshie NO2
343	404596	Mcarthy	Mr. Ge0rge E
344	404707	Musah	Mr. No 2
345	405402	Kuma	Mr. Kwabena 5
346	405688	Moshie	Mr. Managa NO2
347	405808	Add0	Mr. Samuel
348	405828	Issaka	Mr. Moshie 2
349	405830	Yamba	Mr. Moshie NO2

No.	EMPLOYEE ID	LAST NAME	FIRST NAME
350	405881	Abongo	Mr. Frafra NO2
351	405951	KObina	Mr. Poku
352	406372	Awuni	Mr. Frafra NO1
353	406704	Kofi	Mr. Boye NO2
354	407350	OttOpaha	Mr. Kwasi
355	407676	Nagai	Mr. Afedi 1
356	407783	Atinga	Mr. Kusasi NO2
357	409954	Annang-Nortey	Mr. W NO1
358	410697	Odai	Mr. Joseph OKLE0
359	411349	Salifu	Mr. Moshie 2
360	413114	Konyedzi	Mr. Kofi2
361	413598	Kotokoli	Mr. Hamidu 2
362	413869	Dzato	Mr. Dafale NO1
363	413977	Ahelegbe	Mr. Cecilia9397 WENDE
364	414039	Issa	Mr. Busanga NO1
365	414306	Akrugu	Mr. Kusu NO2
366	415427	Oku	Mr. Quaye 0
367	416320	Codjoe	Mr. Adumuah NO1
368	416520	Dodoo	Mr. Victoria1
369	416572	Masoperh	Mr. J K0
370	416977	Salifu	Mr. Moshie NO1
371	416993	Bankas	Mr. Beatrice1
372	417347	Yakubu	Mr. No1
373	418203	Kardo	Mr. Musah NO2
374	418224	Amadu	Mr. Kadoe NO1
375	418243	Brimah	Mr. Fulani NO2
376	418249	Bramah	Mr. Busanga NO2
377	418541	Peter	Mr. Charles NO1
378	420395	Tongo	Mr. Attia NO4
379	423567	Dzadu	Mr. Christian ATSU9
380	423720	Busanga	Mr. Alhasan0
381	423827	Ah labor	Mr. Juliana
382	424243	Busanga	Mr. Salifu NO2
383	424255	Banson	Mr. Moses0
384	424419	Seidu	Mr. No2
385	424634	Musa	Mr. Busanga NO2
386	424940	Salifu	Mr. Moshie NO2
387	425436	Bukari	Mr. Busanga NO1
388	425773	Musa	Mr. Busanga NO3
389	426033	Awuni	Mr. Frafra NO3
390	427260	John	Mr. Mensah NO2
391	427488	Quarshie	Mr. Seth NO1
392	428463	Darko0	Mr. Grace
393	428970	Amoako 1	Mr. Nana

No.	EMPLOYEE ID	LAST NAME	FIRST NAME
394	429140	Amadu	Mr. Fulani NO1
395	429211	Kotey	Mr. Manaseth 0
396	429370	Nkwanta	Mr. Grunshie0
397	429374	Osabutey	Miss Elizabeth 0
398	42975	Essien	Mrs. Aba 0
399	429835	Atia	Mr. Frafrano 2
400	430026	Musah	Mr. Busabga NO5
401	430044	Musah	Mr. Moshie NO1
402	430598	Musa	Mr. Busanga NO1
403	43081	Gladys	Mrs. Ofeibia M 1
404	430949	Kwabena	Mr. Yeboah 9
405	432475	Frafra	Mr. Atia NO2
406	432507	Asafoatse Apo 111	Nene Anor
407	432835	Awuni	Mr. Frafra NO2
408	433258	Atinga	Mr. Frafra NO1
409	434199	Add0	Mr. Oko A
410	434291	Adamu	Mr. Gonja NO2
411	434825	G'Ed-Skanford	Mr. N11
412	434903	Yarrow	Mr. Dagarti NO2
413	436207	Alhassan	Mr. Dagomba 3
414	437184	Janet	Mr. Poku-Agyman 111
415	437392	Morgan	Mr. Cornelius K356
416	438714	Godwill	Mr. Benjamin G110
417	439955	Iddrisu	Mr. Dagomba NO2
418	440670	Dz1eketey	Mr. Theresa AKU
419	442162	K0seth	Mr. Kramoa
420	443181	Yacubu	Mr. Kanjarga 2
421	443898	Mahama	Mr. Alhassam NO1
422	444419	Issifu	Mr. Kotolili NO1
423	444595	Mensah	Mr. Kwadwo NO1
424	445728	Seidu	Mr. Kardo (4)
425	445888	Amope	Mr. P0eter JOACH
426	447394	Akpein	Mr. Joseph NO1
427	447934	5ackitey	Mr. Agnes
428	449789	Duff0	Mr. Kwamina
429	449849	Oduro	Mr. E K0
430	450926	Mahama	Mr. George 1
431	451261	Kofi	Mr. Kanjargano 2
432	451598	Frafra	Mr. Atinga NO1
433	451736	Nyaba	Mr. Atinga 2
434	452180	Amina	Mr. Chokosi NO15
435	453014	Hamidu	Mr. Yakubu 2
436	453137	Akologo	Mr. Dua NO1
437	453165	Yamba	Mr. Moshie NO2

No.	EMPLOYEE ID	LAST NAME	FIRST NAME
438	455552	Braimah	Mr. Kardo NO4
439	458235	Malm	Mr. Frederick NO1
440	458358	Obeng	Mr. Joana 00747
441	458505	Wangara	Mr. Salifu NO2
442	459631	Hayibor	Mr. Emmanuel 2
443	459866	Osabutey	Mr. Cyaic 0
444	459963	Braimah	Mr. Kardo NO2
445	460772	Asante	Reverend Frederick A 0
446	473023	Adjei	Mrs. Monica 1
447	474184	Duku	Mr. Edward 1
448	474538	Ayrakwa	Mr. Martin 1
449	474674	Blay	Mr. Stephen 0
450	474675	Dunyoh	Mr. Mikke 0
451	476043	Doe	Mr. Seth 0
452	477689	Woode	Mr. Anthony 3
453	478104	Martin	Mr. K OCTCH
454	478163	Addo	Mr. Kwabena (Cp2)
455	479637	Atta	Mr. Kwasi NO1
456	480708	4Kodjo	Mr. Ofosu
457	49652	Owusutse	Mrs. Felicia
458	50573	Mandus	Mr. Kwofie
459	50675	Mensah	Mr. No2 E
460	508052	Dasomani	Mr. Busanga N 2
461	508431	31Nlala	Nteche
462	509474	Appiah	l Ernest
463	510022	Kwofie	Felix 00
464	510084	K037508170010Tommie	Luri Luoru
465	510302	Addai-P0ku	Mavis
466	510351	Napps	Miss KHADIJA FUSHEINI
467	512151	Bennin	Frank HC2
468	514557	F017505130018Owusu-Agyemang	Bismark
469	514982	Ackah No.2	Philomena
470	516844	Mohammed	Mr. Ibrahim No.2
471	517219	M0rtey Amoah	Francisca
472	517344	C018405100232	Lynda Suzet
473	518034	E037807060010	Maxwell
474	519082	Amoabeng	Mr. Christoper 0
475	520855	H108007170012	Mr. Baba Siba
476	521343	Antwi	Mr. Samuel 0
477	52420	161001Biney	Mr. Jacob K
478	52428	Nartey	Mrs. Grace F 5
479	52435	Odoi	Mrs. Fofoe F 4
480	525789	Opoku	James No 1
481	527682	Frimp0ng	Benjamin

No.	EMPLOYEE ID	LAST NAME	FIRST NAME
482	53075	D0Kudzo	Miss Vida Bridget
483	530992	F168105090021Berchie	Patricia
484	531908	WO1 Borsa	Mr. David Kwasi
485	53199	Moshie	Mr. Joseph 3
486	53221	Musah	Mr. Mohammed 2
487	53221	Sorgoh	Mr. Theophile 2
488	532257	SAPPOR	Miss DORA
489	532495	IDDRISU NO.2	Mr. ALHASSAN
490	53263	Ayamba	Mr. Ibrahim 7
491	53306	Gindo	Mr. Hassan 2
492	53313	Ali	Mr. Kardo 7
493	533379	Agyemang	Mr. Badu N 2
494	53340	Frafra	Mr. Atia N 1
495	535972	`7ABDUL-RAHAMAN	Mr. AHMED B
496	536094	AGYEKUM0AA	Miss EVA
497	538012	DUAME 11	Mr. TOGBE AYITE
498	538281	F017702050062	Miss LARDI
499	53875	Frafra	Mr. Atenga N 2
500	539873	AYOOLA	Mr. ADEOLA 0
501	540857	OWADIE	Mrs. DIANA A
502	542378	YEBOAH	Mrs. ELSIE ADJOA
503	542868	Add0	Mr. Abuakwa
504	544503	ASAMOAH-ADD0	Miss VIDA
505	544793	ODURO	Mr. RICHARD NO 2
506	545380	F188211190013	Mr. CLEMENT K
507	545775	ARTHUR	Miss GRACE NO. 1
508	545784	ARTHUR	Miss GRACE NO. 2
509	546029	YEBOAH	Miss AMIMA
510	547262	OPPONG	Mr. ANTHONY 0
511	547264	AGYEIWAA	Miss MAVIS NO. 2
512	547417	B0AFO	Miss HELLEN
513	547444	H088312230027	Miss NIJARATU
514	548513	ASIAMAH	Mr. MICHAEL 0.....
515	552310	Seidu	Selinac2
516	557601	B068301110022	Miss Alberta
517	559874	Adufo	Debora 1
518	561360	OKATAMANI	Mr. MICHAEL K B
519	562545	e3KPODO	Miss BENDICTA
520	562584	FIALOR633828S	Miss ERNESTINA
521	562941	OISSAH	Mr. TUAHIR
522	563367	BAIDOO	Mr. KODJO
523	563661	157068	Mr. ISAAC
524	564355	ATTAA	Miss VIDA 11
525	565268	8Diaba	Mr. Gilbert K

No.	EMPLOYEE ID	LAST NAME	FIRST NAME
526	565654	Oduro	Richard N01
527	567089	3Assan Paul	Richard
528	568873	ALLASA	Mr. DAGOMBA #2
529	57913	Xedagbui-Bright	Miss Kafuic2
530	597347	Insaid00	Mark Kweku
531	598032	DAGOMBA NO2	Mr. ALLASA
532	599644	ADDAI	Mrs. VI8CTORIA
533	600861	P0NLLAH	Mr. KWEKU
534	601268	DAGOMBA NO 2	Mr. ALLASA
535	601754	14-AUG-1979 BAAH	Mr. GEORGE
536	60231	Yakubu	Mr. Mohammed No.2
537	602668	0WUSU	Mr. KWASI
538	603745	AKOMANING	Mr. JUSTICE 0
539	605095	628747	Miss JACQUELINE OHENE
540	60590	Frafra	Mr. Aden N 3
541	606300	BOAMPONSEM	Mr. RICHARD 0.
542	606620	ADOMAKO	Mr. COLLINS NO 1
543	607055	0BENG	Mr. ASARE KINGSFORD
544	607317	OWUSU	Mr. PRINCE NO.1
545	607327	OWUSU	Mr. PRINCE NO.2
546	610167	`88ATIVOR	Mr. MICHEAL
547	61077	Abdulai	Mr. Abadi00
548	611614	ABDULAI	Mr. ABUBAKARI NO.1
549	611833	AMPOFO 1	Miss AFUA A
550	611834	AMPOFO 11	Miss AFUA A
551	612973	ALHASSAN NO.1	Mr. YAKUBU
552	613461	Bugaya	Moro 6
553	61445	Idd1	Mr. Abudu
554	619275	ATONGO	Mr. KWAME
555	621617	0AMEDEKA	Mr. KENNEDY A K
556	623763	DADE	Miss REJOICE 0
557	624272	AKPELASHIE	Miss JOYCE 0
558	627764	OSEI	Miss ESTHER NO 1
559	628497	OSEI	Mr. PETER NO.1
560	629386	ABDULAI	Mr. MOHAMMED NO2
561	629812	MOHAMMED	Mr. AMINU NO.1
562	629854	MOHAMMED	Mr. AMINU NO2
563	631214	0TTO	Mr. EMMANUEL
564	634843	KP0DO	Mr. GIDEON SLY
565	635223	0LOGO	Ms. EVA
566	635284	ACQUAH	Mr. GRACE NO 1
567	635327	OWUSU	Mr. SAMUEL NO.2
568	639114	595637DONKO	Mr. NKPESSA
569	641928	ABOAGYE	Mr. SAMUEL NO2

No.	EMPLOYEE ID	LAST NAME	FIRST NAME
570	642587	AID00	Miss GETRUDE
571	648009	ALHASSAN	Mr. ZAKRIA NUMBER 1
572	648034	ALHASSAN	Mr. ZAKARIA NUMBER 2
573	648452	MOHAMMED	Mr. ABDULAI NO1
574	648467	MOHAMMED	Mr. ABDULAI NO2
575	648931	YAKUBU	Mr. HAMZA NO.2
576	649127	ABUKARI	Mr. YAKUBU NO 2
577	649133	ABUKARI	Mr. ISSIFU NO2
578	649149	ABUKARI	Mr. YAKUBU NO3
579	649272	ABDULAI NO2	Mr. ABUKARI
580	649770	YAKUBU	Mr. MOHAMMED NO2
581	649815	YAKUBU	Mr. HARUNA NO2
582	649910	YAKUBU	Mr. MOHAMMED NO1
583	650024	ABUKARI	Mr. YAKUBU NO1
584	651859	ANSAH	Mr. EMMANUEL NO2
585	652040	ANSAH	Mr. EMMANUEL NO. 1
586	652049	BOATENG	Mr. STEPHEN NO.1
587	654771	APPIAH	Mr. DAVID NO 1
588	654783	APPIAH	Mr. DAVID NO 2
589	655087	OPOKU	Miss PRISCILLA NO 2
590	655129	OPOKU NO1	Miss PRISCILLA
591	656429	OFORI	Miss BENEDICTA TAWIAH
592	656731	FUSEINI	Mr. HAMZA NO 1
593	658590	KORANKYE 1	Mr. EVANS PREMPEH
594	658920	DENNIS NO. 1	Mr. OSEI
595	661191	F0	Miss LINDA
596	663481	OSEI-WUSU	Mr. RANSFORD
597	664551	BUKARI	Alhaji BABA 1
598	668330	MENSAH	Miss SARAH NO 2
599	669123	MENSAH 1	Miss SARAH
600	669123	MENSAH	Miss SARAH -1
601	672080	P1-BANSAH	Mr. ROBERT KWAKU
602	672838	D0185170042	Miss MAWUSI VANESSA
603	67329	Gyan	Mr. Kwabena 1
604	675220	BIBIEBOME SIEM	Mr. ERIC 1
605	676944	AMAKO-ABEBRESE	Ms. IDA
606	680724	DOE	Miss EDNA DZIFA
607	68501	Mensah	Mr. Andrews N 2
608	686657	NYAME	Mr. COURAGE KOFI
609	687087	ADD0	Mr. MAATHEW S
610	687350	ASIBEY	Miss FREDA OSEI
611	687451	SALAMATU 1	Mr. ISSAH
612	687601	F015910130030	Mr. KRAMO
613	687737	KOTOK8U	Miss LETICIA EDEM

No.	EMPLOYEE ID	LAST NAME	FIRST NAME
614	689779	NYIRIKAARA	Miss LINDA GUNY00MA
615	691573	E088808310023	Miss BELINDA
616	692069	DARKO	Miss EUGENIA EFUA
617	692707	MENSAH NO 2	Miss MILLICENT
618	692715	MENSAH NO 1	Miss MILLICENT
619	693050	KWAKYE	Mr. MICHAEL 0
620	693098	GAKPE	Mr. VINCENT KODJO
621	69321	Ibrahim	Mr. Abu 2
622	696379	DANQUAH	Mr. ERNEST 0
623	696700	S0SU	Mr. JOSEPH MENSAH
624	698705	ASANTE 1	Mr. EMMANUEL KORANE
625	700592	MANU	Ms. BOATEMAA ATAA 1
626	700744	OBEA	Ms. AGNES A
627	700873	ARTHUR	Miss FAUSTINA NO1
628	702746	6 POKUAA	Miss PATIENCE
629	703093	BOATENG	Mr. NANA YAW
630	703271	AMFO-OTU	Mr. WISDOM
631	704547	FRIMPONG NO1	Miss BERNICE
632	704569	FRIMPONG NO2	Miss BERNICE
633	704976	ANYAYUBE 1	Miss MABEL
634	705301	ASARE	Mr. ERNEST NO.1
635	706634	OWUSU	Mr. BENJAMIN 859
636	707657	BOS0MPEM	Mr. KWABENA A
637	708036	OPPONG	Mr. DOMINIC
638	708116	AWAF0	Mr. GORDON
639	710582	APPIAH	Mr. ISAAC NO 2
640	714669	BOAKYE-ME4NSAH	Miss DIFIE ADWOA
641	716380	TUUL1	Miss FREDA GAAMUO
642	717931	OHEMENG	Mr. JAMES b
643	718256	SAAKA	Mr. ISSAH SADRAT
644	71977	Am0asi	Miss Vida
645	720573	ESHUN	Miss ESTHER (NO 1)
646	721466	ASANTEWAA-2	Miss MAVIS
647	721674	ARTHUR	Miss EVELYN (NO.2)
648	722124	AWUVAFOGE	Miss ERICA WESOAM0
649	726051	EGHAN	Mr. ISAAC NO1
650	726052	EGHAN	Mr. ISAAC NO2
651	726701	BOAKYEWAA	Ms. DORINE 0
652	72910	Yeboah	Mr. Kankam Da-C0sta
653	72933	Ambaba	Mr. Kwaku No.1
654	731062	604189	Mr. SAFIANU
655	731950	APPIAH	Miss JOYCE 1
656	732273	OFORI	Miss MABEL 1
657	733334	DONKOR 2	Mrs. VERONICA

No.	EMPLOYEE ID	LAST NAME	FIRST NAME
658	734937	MAHAMA	Miss SADIA 2
659	734940	MAHAMA	Miss SADIA 1
660	737499	APPIAH	Miss JOYCE 2
661	738773	0	Mr. DAVID
662	742519	ABUKARI	Mr. NNINDINI 16-JUL-1965
663	749788	KUMI	Mr. RICHARD NO 2
664	750995	H08690226001	Reverend BRO JOSEPH KWAME
665	751413	AS0BAYIRE	Mr. JESSEY JACKSON
666	751809	BAWA	Mr. SISSALA no 1
667	753457	DOKUA	Mrs. ALICE 2
668	755746	SAAKA NO. 2	Mr. ZAKARIA
669	756680	1DDRISU	Miss FATIMA
670	756777	BAWA	Mr. SISSALA NO.2
671	758320	0BARM	Mrs. AUGUSTA
672	760550	ACQUAH 2	Miss GRACE
673	762868	ISSAHAKU	Mr. ABDALLAH NO.2
674	762924	OBENG	Miss ERNESTINA 2
675	762926	OBENG	Miss ERNESTINA 1
676	763077	ISSAHAKU	Mr. ABDALLAH NO 1
677	763664	APPIAH	DORCAS 2
678	763669	APPIAH	Miss DORCAS 1
679	764221	0SEI	Miss THERESA
680	764514	QUANSAH NO 2	Miss JANET
681	765107	ISSAH	Mr. IMMURANA 1
682	765210	ANNAN NO2	Miss LYDIA
683	76544	Agana	Mr. Joseph N 2
684	769703	0	Miss JERRY DZIAEDI
685	772007	ASIAMAHA NO. 1	Mr. ATTA
686	772008	ASIAMAHA NO. 2	Mr. ATTA
687	772184	DONKOR NO.2	Miss MONICA
688	774273	DONKOR	Miss MONICA 1
689	77636	Kanjarga	Mr. Mama N 3
690	776984	ASUMAN	Mr. 0BEDIAH
691	778376	0SEI	Miss FELICIA NO.1
692	783312	Abero	Warrant Officer 1(Rtd) Clement Ayine
693	783414	Arhin1	Mr. Emmanuel
694	786706	0WUSU	Mr. GODWILL
695	788219	WALAMAN-1	Miss UMUHAIRA
696	78845	Ofori	Mr. Atta N 2
697	790464	Essoun No.1	Mr. Kojo
698	79070	0safo	Mrs. Cynthia
699	791237	Awotwe 2	Mr. Kweku
700	791913	Cobbina No.2	Mr. Peter
701	792055	Kakraba 1	Mr. Kojo

No.	EMPLOYEE ID	LAST NAME	FIRST NAME
702	792084	Mensah 11	Mr. NANA KWESI
703	792257	Hagan No.1	Mr. Emmanuel
704	792295	Ebow 11	Mr. Kobina
705	793362	Mensah 1	Mr. Anthony
706	793597	Awotwe 1	Mr. Kweku
707	793628	Hagan No.2	Mr. Emmanuel
708	797321	ABDUL GANIYYU	Mr. MUSA AYOMA1
709	797588	KUSI AMPOFO 11	Mr. NANA
710	799738	AWOONOR	Warrant Officer 1(Rtd) MATILDA PATIENCE
711	799754	AWUNI	Warrant Officer 1(Rtd) JACKSON
712	799757	AWUNI	Warrant Officer 1(Rtd) JACKSON
713	799807	TONGO	Warrant Officer 1(Rtd) CHARLES
714	799808	GIIMAH	Warrant Officer 1(Rtd) RICHARD
715	799812	DUKU	Warrant Officer 1(Rtd) CHARLES BOAMAH
716	799815	AGAMASU	Warrant Officer 1(Rtd) BONEFACE KODZO
717	799816	BOAMAH	Warrant Officer 1(Rtd) DANIEL KWAME
718	799817	BAYEN	Warrant Officer 1(Rtd) ADOLF-BAGANLA
719	799818	AGYEKUM	Warrant Officer 1(Rtd) STEPHEN
720	799819	NARTEH	Warrant Officer 1(Rtd) JOHN-DAUNOR
721	799823	ATTAMAH	Warrant Officer 1(Rtd) VINCENT STANLEY
722	799824	MARMO	Warrant Officer 1(Rtd) REUBEN KWABENA
723	799825	AFEKE	Warrant Officer 1(Rtd) RAYMOND KWADZO
724	799826	AGBENU	Warrant Officer 1(Rtd) FRANCIS KWASI
725	799827	NKANSAH	Warrant Officer 1(Rtd) WILLIAM
726	799828	SAMPSON	Warrant Officer 1(Rtd) ODURO
727	799829	AKPANA	Warrant Officer 1(Rtd) MICHEAL ATTAH
728	799830	ABIA-TETTEH	Warrant Officer 1(Rtd) ISSAC
729	799831	TACKIE	Warrant Officer 1(Rtd) EDMUND JUSTICE
730	799832	DANKWAH	Warrant Officer 1(Rtd) FORSTER AMPAH
731	799833	BAIDOO	Warrant Officer 1(Rtd) ANTHONY
732	799834	OKINE	Warrant Officer 1(Rtd) JOHN-OKOE
733	799835	MENSAH	Warrant Officer 1(Rtd) KWADWO
734	799836	MARTEY	Warrant Officer 1(Rtd) FRANCIS
735	799845	AGYEMAH	Warrant Officer 1(Rtd) EMMANUEL
736	799847	OUT	Warrant Officer 1(Rtd) WILLIAM
737	799850	TAGBOR	Warrant Officer 1(Rtd) EMMANUEL

No.	EMPLOYEE ID	LAST NAME	FIRST NAME
738	799852	OPOKU	Warrant Officer 1(Rtd) DANIEL
739	799856	NTOR-YAW	Warrant Officer 1(Rtd) THOMAS
740	799859	MENSAH	Warrant Officer 1(Rtd) KWABENA
741	799861	TETTEY	Warrant Officer 1(Rtd) MATTHEW
742	799863	TETTEY	Warrant Officer 1(Rtd) MATTHEW
743	799866	ODURO	Warrant Officer 1(Rtd) JOHN
744	799868	ASHIABI	Warrant Officer 1(Rtd) WILLIAM KOFI
745	799871	MANU	Warrant Officer 1(Rtd) STEPHEN BOAKYE
746	799872	AMEMELIO	Warrant Officer 1(Rtd) MOSES W.K
747	799874	BUKARI	Warrant Officer 1(Rtd) BABA
748	799888	AVENOR	Warrant Officer 1(Rtd) LUCKY
749	799893	AVOWLANU	Warrant Officer 1(Rtd) EMMANUEL
750	799895	ATTIGAH	Warrant Officer 1(Rtd) COSMOS
751	799897	OKAI	Warrant Officer 1(Rtd) HENAKU
752	799908	TABI	Warrant Officer 1(Rtd) HINAMPONG
753	799910	FREDUA-AGYEMANG	Warrant Officer 1(Rtd) MAXWELL
754	799921	MANSAH	Warrant Officer 1(Rtd) PHILIP
755	799923	KUMAH	Warrant Officer 1(Rtd) KWADZO KOOMSON
756	799924	FUMMEY	Warrant Officer 1(Rtd) GODWIN
757	799945	KPODO	Warrant Officer 1(Rtd) PAUL-YAO
758	799954	OWUSU	Warrant Officer 1(Rtd) AMOAKOA
759	799964	ADU-YEBOAH	Warrant Officer 1(Rtd) FRANCIS
760	799967	BALAMI	Warrant Officer 1(Rtd) JOHN-BALANJO
761	799968	AMOAHA	Warrant Officer 1(Rtd) FRANCIS-ERIC
762	799969	TSIDI	Warrant Officer 1(Rtd) WISDOM
763	799972	KPOMEGBEY	Warrant Officer 1(Rtd) GABRIEL KOFIE
764	799988	NARTEY	Warrant Officer 1(Rtd) LAUD
765	800015	AGOMA	Warrant Officer 1(Rtd) DAVID ADAGBANDO
766	800016	OSEI-BOATEMG	Warrant Officer 1(Rtd) IBRAHIM
767	800017	AMOAHA	Warrant Officer 1(Rtd) JOHN KWABENA
768	800018	AGBO	Warrant Officer 1(Rtd) SETH KWAKU
769	800019	KWAGBEDZI	Warrant Officer 1(Rtd) MAXWELL
770	800020	TINDOW	Warrant Officer 1(Rtd) ROBERT IDDRISU
771	800023	NUWORKPOR	Warrant Officer 1(Rtd) NELSON KWAMIVIE
772	800024	GANU	Warrant Officer 1(Rtd) JAMES KOFI
773	800025	FREMPONG	Warrant Officer 1(Rtd) KWASI
774	800030	GALLEY	Warrant Officer 1(Rtd) PAUL YAWO
775	800795	0	Mr. SEIDU
776	80213	John	Mr. Baba 2
777	8025	Oosumanu	Mr. Saibu

No.	EMPLOYEE ID	LAST NAME	FIRST NAME
778	803	962	Mrs. Veronica A
779	803249	ZIEMAH	Warrant Officer 1(Rtd) MOSES DON
780	804767	ODZABA	Warrant Officer 1(Rtd) JOHN YAW
781	804768	KRAKU	Warrant Officer 1(Rtd) GAD NII MENSAH
782	804770	NARH	Warrant Officer 1(Rtd) ANTHONY KOFI
783	804773	AGYIR	Warrant Officer 1(Rtd) JOSEPH
784	804775	DEVANS	Warrant Officer 1(Rtd) OSEI OWUSU
785	804799	AWUNI	Warrant Officer 1(Rtd) SYLVESTER AYAMGA
786	804800	BAIDOO	Warrant Officer 1(Rtd) SAMUEL KOBINA
787	804801	KORLEY	Warrant Officer 1(Rtd) KIPPS MARTEY
788	804802	DABOA	Warrant Officer 1(Rtd) ALEX EKWAM
789	804807	TENGEH	Warrant Officer 1(Rtd) EMMANUEL KOFI
790	804810	BUDU	Warrant Officer 1(Rtd) EMMANUEL MENYEH
791	804811	NORGBEY	Warrant Officer 1(Rtd) KENEDY
792	804812	BOMBO	Warrant Officer 1(Rtd) GERSHON KWASI
793	804813	ADDO	Warrant Officer 1(Rtd) EMMANUEL QUARTEY
794	804824	FIANYEEKU	Warrant Officer 1(Rtd) GODSWILL KUDJO
795	804826	OUT	Warrant Officer 1(Rtd) ERNEST FIANKO
796	804836	QUAYE	Warrant Officer 1(Rtd) EDWARD
797	804839	DUODU	Warrant Officer 1(Rtd) ISAAC KWABENA
798	804842	ASIEDU	Warrant Officer 1(Rtd) ISAAC WASHINGTON
799	804843	ARHIN	Warrant Officer 1(Rtd) JOSEPH JOSEPH
800	804847	FIANU	Warrant Officer 1(Rtd) FRANK KOKU
801	804849	KANKAN	Warrant Officer 1(Rtd) RICHARD JAMES
802	804860	AKLADZI	Warrant Officer 1(Rtd) ROBERT KOFI
803	804865	BENYAH	Warrant Officer 1(Rtd) EMMANUEL YAW
804	805602	OSEI-AMOA	Warrant Officer 1(Rtd) WILLIAM
805	805621	YEBOAH	Warrant Officer 1(Rtd) ALEXANDER
806	805680	AMANOR	Warrant Officer 1(Rtd) SAMUEL TETTEH
807	805726	AWUDI	Warrant Officer 1(Rtd) CHRISTOPHER KOFI
808	805745	YEBOAH	Warrant Officer 1(Rtd) BERNARD BERNASKO
809	806120	OSEI	Mr. ERIC NO 2

No.	EMPLOYEE ID	LAST NAME	FIRST NAME
810	806737	OSEI	Mr. ERIC NO1
811	807332	ADDO	Warrant Officer 1(Rtd) SAMUEL KWEKU
812	807339	ADDO	Warrant Officer 1(Rtd) SAMUEL KOFI
813	807358	AKONO	Warrant Officer 1(Rtd) RICHARD
814	813040	ANING	Mr. JO9SEPH
815	813659	ANTWI	Warrant Officer 1(Rtd) SAMUEL
816	813663	AGYEI	Warrant Officer 1(Rtd) GEORGE NKAM
817	815137	H19	Mr. ELIASU
818	815492	MENSAH	Warrant Officer 1(Rtd) EKOW ERIC
819	816780	ASANTE	Mr. SAMUEL 11
820	817042	OSEI 1	Mr. DANSO
821	817518	EX WO1 PAAGA	Mr. SAMUEL WAYAM
822	818133	BAAH-ASAMOAH	Mr. COMFOR4T
823	818690	ACHIBALO	Warrant Officer 1(Rtd) KWAKU GEORGE
824	818705	OPOKU	Warrant Officer 1(Rtd) EMMANUEL
825	818725	BUKUME	Warrant Officer 1(Rtd) CHRISTINE YAO
826	819056	LANKAI	Mr. MARSHALL OTOO
827	819254	OWUSU	Mr. ISAAC AMENAN0
828	825696	AFL0	Mr. MICHAEL
829	826408	ASARE	Mr. SAMUEL NO 1
830	829286	ARMAH	Mr. AKWETHEY 0KAI
831	830005	GYIMAH	Warrant Officer 1(Rtd) MARTIN
832	830499	FYNN	Warrant Officer 1(Rtd) JOHN
833	830635	TANDOH	Warrant Officer 1(Rtd) PAUL KWAME
834	83131	Attah	Mr. Yaw N 2
835	831770	ANTHONY	Warrant Officer 1(Rtd) EMMANUEL-KWAKU
836	831903	SALIFU (2)	Mr. ISSAH
837	832057	SALIFU (1)	Mr. ISSAH
838	832688	ONGBALIKBE	Mr. KOFI JOHN
839	833597	YEBOAH	Miss ABIGAIL 2
840	833604	YEBOAH	Miss ABIGAIL 1
841	833678	MARFO 1	Miss ALICE
842	833969	KANTON	Warrant Officer 1(Rtd) LURE BAPULA
843	834007	AMOAHA	Warrant Officer 1(Rtd) ROBERT
844	834017	AMOAHA	Warrant Officer 1(Rtd) MOSES NYARKO
845	835772	EX WO1 AMADU	Mr. WILLIAM KWESI
846	836818	AGBEKO	Warrant Officer 1(Rtd) BEN
847	837179	KWARTENG	Miss DORCAS N2
848	837988	ADD0	Miss COMFORT
849	838115	KWARTENG	Miss DORCAS NO1
850	839035	ABROKWAH	Miss P0ATRICA EKUA

No.	EMPLOYEE ID	LAST NAME	FIRST NAME
851	840157	ADDO	Mr. THEOPHILUS
852	840236	LEWIS	Warrant Officer 1(Rtd) TABI KWASI
853	840240	HAYFORD	Warrant Officer 1(Rtd) ARYETEY
854	841195	WARRANT OFFICER 1 RTD AMADU	Mr. WILLIAM KWESI
855	841434	ROMANA	Miss ABDULAI
856	843361	THOMAS 16-	Mr. QUAINOO
857	845819	789109	Mr. KENNETH BOAKYE
858	851481	ASHITEY	Mr. SOLOMON ARMAH
859	854085	ANARF90	Miss THERESA
860	854605	ASARE	Mr. SAMUEL-NO2
861	854619	ASARE	Mr. SAMUEL NO2
862	854881	14JUN1986 AYAMGA	Mr. NELSON
863	855057	G7YAPONG	Miss HARRIET O
864	855493	ADU	Mr. BISMA4K p
865	856940	0SEI	Ms. FELICIA
866	85785	D.wommor	Mr. O.J.oseph
867	860227	IBRAHIM	Mr. MUSTAPHA 30-SEP-1964
868	861343	0SEI	Mr. ERIC BONSU
869	862486	KWAKYE	Miss DORIS 10oct1985
870	864999	0WUSU-ADJEI	Miss AKYIAMAHAH
871	865152	GUNON SABO	Miss HAW3A
872	872359	J058003180017	Mr. JEREMIAH SMITH
873	873979	0WUSU	Mr. EDWARD (NO.2)
874	874061	0WUSU	Mr. EDWARD(NO.1)
875	87646	A097903110022Brenyah	Miss Ruby A
876	876930	MAHAMA	Mr. SULEMANA NO.1
877	877223	0BENG-GYABAA	Miss ALEXINA
878	877315	0PPONG	Mr. STEPHEN KWAME
879	87803	D087712250032Akutsa	Mr. Richard
880	90	0	Mr. Francis
881	91656	Alhassan	Mr. Abdul-Razak No1
882	9200	Adubea	Mrs. Comfort N 1
883	93080	Laryea	Mr. 0
884	9324	Adam	Mr. Alhassan 2
885	97013	Dufle	Miss Augustina
886	97372	Bonifaci0	Mr. Ishmael Nii
887	99780	Ayitey-Adj1n	Miss Dianah
888	9981	Tongo	Mr. Attia NO 1
889		0BENG	Miss EWURABA ESI ESENYIWA
890			17-Dec Miss VICDORIS BRIGHT NANA
891		6KYEREWAA	Mrs. GLADYS
892		ABAYIE	Mr. KW3AKU
893		ABUBAKARI	Mr. YAKUBU
894		ADAM 1	Mr. LIYASARA

No.	EMPLOYEE ID	LAST NAME	FIRST NAME
895		ADD0	Mr. EMMANUEL DONALD KPAKPO
896		AFRIFA	Mr. JOSEPH
897		AJUBALA	Mr. TIMOTHY
898		ATTA NSENKYIRE No. 1	Mr. EMMANUEL
899		AWULAE	Mr. KWEKU AKYIRISUO 111
900		BANAMINI	SANDU 11
901		BOAH	Miss ADOWAA NO 1
902		BOAH	Miss ADOWAA NO 2
903		CHARWAY	Miss RUBY 0
904		CHARWAY	Mr. MICHEAL 0
905		EMMANUEL OWUSU TWENEBOAH	BOX 306
906		ERZAGLE	Mr. AUGUSTINE TORKOR0
907		ESSUMAN00	FREDERICK KWASI
908		FEIKAAB	Mr. FR4ANCIS
909		GOMBIRI	0
910		HOM0WO	Mr. RICHARD
911		KOBINNA OT00	Mr. JOSSEPH
912		KUU-1B	Mrs. GRACE
913		NDAMELE	Mr. 00
914		NUHEFE 11	Mama
915		OF0SU	Mr. GODWIN
916		OSEI BONSU 11	Nana DASEBRE
917		OSEI-DJAM	Mr. E4MMANUEL
918		SUNUH 0 KOFITSE	Mr. EMMANUEL
919		TITIATI 1	Miss ESENAM
920		TORGBUI	Mr. DEY -111
921		USTA2	Madam AWAI
922		ZAINAB	Miss 00
923		Appiah	Mr. thomas no 2

6.8 Appendix H: Employees Receiving Unearned Salaries

No.	EMPLOYEE No.	NAME	DATE START	PERSON TYPE	PAYROLL NAME
1	31713	Study Leave Without Pay	01/07/2009	Established Staff	Civil Service Payroll
2	31193	Unauthorised Leave	12/08/2005	Established Staff	Health Sector Payroll
3	30298	Leave Without Pay	06/02/2006	Established Staff	Health Sector Payroll
4	34562	Leave Without Pay	03/04/2006	Established Staff	Health Sector Payroll
5	106266	Leave Without Pay	01/01/2006	Established Staff	Health Sector Payroll
6	160630	Study Leave Without Pay	01/08/2012	Established Staff	Gh Education Service Payroll
7	70333	Study Leave Without Pay	01/08/2012	Established Staff	Civil Service Payroll
8	71011	Leave Without Pay	08/03/2006	Established Staff	Health Sector Payroll
9	217352	Leave Without Pay	01/09/2006	Established Staff	Health Sector Payroll
10	532786	Leave Without Pay	25/08/2006	Established Staff	Health Sector Payroll
11	137054	Leave Without Pay	01/09/2006	Established Staff	Civil Service Payroll
12	141439	Leave Without Pay	09/06/2006	Established Staff	Health Sector Payroll
13	39953	Leave Without Pay	09/10/2006	Established Staff	Health Sector Payroll
14	36818	Leave Without Pay	01/11/2005	Established Staff	Health Sector Payroll
15	147545	Leave Without Pay	28/10/2006	Established Staff	Health Sector Payroll
16	148187	Leave Without Pay	01/01/2006	Established Staff	Health Sector Payroll
17	122342	Leave Without Pay	01/10/2006	Established Staff	Health Sector Payroll
18	514856	Leave Without Pay	20/10/2006	Established Staff	Health Sector Payroll
19	7701	Leave Without Pay	26/07/2006	Established Staff	Health Sector Payroll
20	103645	Leave Without Pay	01/08/2006	Established Staff	Health Sector Payroll
21	107585	Leave Without Pay	01/08/2006	Established Staff	Health Sector Payroll
22	97799	Leave Without Pay	05/09/2006	Established Staff	Health Sector Payroll
23	71279	Leave Without Pay	01/04/2006	Established Staff	Health Sector Payroll
24	60873	Leave Without Pay	01/09/2005	Established Staff	Health Sector Payroll

6.9 Appendix I: Active Employees with Inappropriate Dates of Birth in IPPD2 (Below 18 years)

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	DATE OF BIRTH	PAYROLL NAME	AGE
1	871850	YUSSIF	Mr. IDDRISU	01/03/2012	Gh Education Service Payroll	0
2	871458	TETTEH	Mr. FREDERICK	02/05/2011	Gh Universities Payroll	1
3	878022	DANYO	Mr. YAW	01/07/2011	Gh Education Service Payroll	1
4	869189	KANPOGENUOR	Miss CECILIA	01/08/2011	Nat Commission for Civic Educ Payroll	1
5	869935	GADAAR	Mr. DANIEL	01/02/2012	Nat Commission for Civic Educ Payroll	1
6	849586	OWUSU-DENSU	Miss HARRIET	01/08/2011	NADMO Payroll	1
7	848804	AYAGLE	Miss AUGUSTINE	19/04/2011	NADMO Payroll	1
8	848091	IDDRISU	Mr. ASANA	05/09/2011	NADMO Payroll	1
9	848252	ISSAH	Mr. MUSAH	10/07/2011	NADMO Payroll	1
10	848039	ZIBLIM	Mr. ABDULAI akwana	02/06/2011	NADMO Payroll	1
11	847991	IBRAHIM	Miss RUHAIMA	10/06/2011	NADMO Payroll	1
12	847670	AZUNGO	Mr. ATULEY JOHNSON	15/04/2011	NADMO Payroll	1
13	850955	OFORI	Miss JANET	26/12/2011	Legal Aid Board Payroll	1
14	843434	ABUBAKAR	Miss FATI	15/03/2011	Polytechnics Payroll	1
15	840496	AFUN	Mr. JOSEPH	01/08/2011	Polytechnics Payroll	1
16	840495	KPOVI	Mr. DAVID	01/08/2011	Polytechnics Payroll	1
17	840430	ATTU	Mr. JOSEPH	01/10/2011	Polytechnics Payroll	1
18	851015	ABDULAI	Mr. GAFARU	01/09/2011	Food and Drugs Board Payroll	1
19	850991	ASANTE	Miss ELLEN amo	01/09/2011	Food and Drugs Board Payroll	1
20	850738	FREDUA	Mr. AKWASI	15/07/2011	Food and Drugs Board Payroll	1
21	850724	BROWN	Mr. JESSICA	06/05/2011	Food and Drugs Board Payroll	1
22	845652	AYIKOE	Mr. EDWARD	21/10/2011	Civil Service Payroll	1
23	831993	EDU-GYAN	Mr. RAPHAEL	01/06/2011	Civil Service Payroll	1
24	841735	OSEI	Mr. BADU	22/03/2011	Health Sector Payroll	1
25	836568	AGBOGLAH LE TSA	Mr. EMMANUEL	01/06/2011	Health Sector Payroll	1

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	DATE OF BIRTH	PAYROLL NAME	AGE
26	865482	SEBEWU	Mr. JULIUS	13/09/2011	Gh Education Service Payroll	1
27	862992	LARBI	Mr. PAUL	17/04/2011	Gh Education Service Payroll	1
28	844678	BAWA	Mr. ISAAC	01/08/2011	Gh Universities Payroll	1
29	843905	ROBERT	Mr. EFISA GRAHAM	11/02/2011	Gh Universities Payroll	2
30	774062	LARBI	Mr. EMMANUEL AMPOFO	03/04/2010	Securities And Exchange Commission Payroll	2
31	802705	AYITAH	Miss JOYCE	14/02/2011	NADMO Payroll	2
32	850587	ALALE	Mr. DESMOND winimi	10/02/2011	Food and Drugs Board Payroll	2
33	838435	OSMAN	Mr. SHAIBU	10/10/2010	Gh Education Service Payroll	2
34	818994	AGINGKOZGO	Mr. AGINGRE CHARLES	01/01/2011	Health Sector Payroll	2
35	871081	OWUSU	Mr. RUTH	14/04/2010	Gh Education Service Payroll	2
36	860634	AVOA	Mr. BISMARCK AKANASE	01/02/2011	Gh Education Service Payroll	2
37	848831	BOAFO	Miss ROSE	01/05/2010	Gh Education Service Payroll	2
38	853602	ASSAN	Mr. JOHN	20/01/2011	Civil Service Payroll	2
39	841676	ISSAH	Mr. MUSAH	02/02/2010	Non Formal Educ Div Payroll	3
40	766267	AGYEMAN	Mr. THOMAS KWAO	16/02/2010	Polytechnics Payroll	3
41	766278	KUMADEY	Miss GIFTY	09/09/2009	Polytechnics Payroll	3
42	798197	RICHARD	Mr. ASMAH	12/08/2009	University of Mines and Technology Payroll	3
43	784139	AFFUM	Mr. ISSAC	26/04/2009	Gh Education Service Payroll	3
44	740091	BEYUO	Mr. JOSEPH	01/06/2009	Health Sector Payroll	3
45	819130	ANARFI-ADDAI	Miss MARTINA	30/01/2010	Gh Education Service Payroll	3
46	786544	HARUNA	Mr. ABDUL-JABARI	24/03/2009	Gh Education Service Payroll	3
47	726742	TAWIAH	Miss EUNICE	12/05/2009	Civil Service Payroll	3
48	758897	OTEBIL	Miss JOAN Abaidoo	15/04/2008	Nat Vocational Training Inst Payroll	4
49	766913	ABOH	Mr. GIFT-RICHARD	02/01/2009	National Service Secretariat Payroll	4
50	737826	WARINTIRA	Mr. MASONGO	01/01/2009	Civil Service Payroll	4
51	744325	ABUDU	Mr. MAHAMA ATTA	01/04/2008	Gh Education Service Payroll	4
52	708423	ATCHULO	Mr. MUMUNI NAPADAW	01/10/2008	Civil Service Payroll	4
53	692185	BOAMAH	Mr. AMMISHADIA	04/05/2008	Gh National Fire Service Payroll	4

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	DATE OF BIRTH	PAYROLL NAME	AGE
			ABOAGYE			
54	708232	ATOQTUE	Mr. YAKUBU NYAABA	05/07/2008	Health Sector Payroll	4
55	715204	TETTEH	Mr. ISAAC	02/01/2009	Civil Service Payroll	4
56	792494	Akakpo	Mr. Evans Nana Yaw	07/04/2007	Gh Universities Payroll	5
57	666561	Kwadzodeh	Miss Bless Afi	01/04/2007	Civil Service Payroll	5
58	755096	SALIFU	Mr. HAFIZU	01/07/2007	Polytechnics Payroll	5
59	636540	ARPOH	Mr. SAMUEL	09/03/2006	Civil Service Payroll	6
60	605648	DODOO YUSSIF	Mr. SADAT	07/05/2006	Gh Education Service Payroll	6
61	712481	NYAME	Mr. MANFRED	03/06/2006	Health Sector Payroll	6
62	691979	TAWIAH	Mr. SIMON OSEI	02/11/2006	Health Sector Payroll	6
63	667741	ADOMA	Miss JULIET	11/09/2006	Health Sector Payroll	6
64	665184	HAMMOND	Miss BEVERLEY	02/08/2006	Health Sector Payroll	6
65	627915	boakye-ansah	Miss adwoa	18/08/2006	Gh Education Service Payroll	6
66	626685	OYORTEY	Miss MARY	14/04/2006	Gh Education Service Payroll	6
67	623093	ARKO-AGYEPONG	Miss MAGDALENE	25/07/2006	Gh Education Service Payroll	6
68	622789	ADDY	Mr. ISHMAEL	16/03/2006	Gh Education Service Payroll	6
69	622515	MENSAH	Mr. ERIC KWAME	02/03/2006	Gh Education Service Payroll	6
70	623239	Akpabey	Miss Bless	13/09/2006	Gh Education Service Payroll	6
71	623164	HAMENU	Mr. SYLVESTER	12/04/2006	Gh Education Service Payroll	6
72	606052	BONZALI	Mr. CAESAR	27/07/2006	Gh Education Service Payroll	6
73	611309	DARKEY	Mr. ERNEST KWAMLA	26/04/2006	Gh Immigration Service Payroll	6
74	794373	BERTHA ACKOM	Mrs. Anna	03/05/2005	Gh Universities Payroll	7
75	775789	BUDU	Mr. MAXWELL	01/08/2005	University for Dev Studies Payroll	7
76	785765	AWATEY	Mr. ERIC TETTEH	07/05/2005	CHRAJ Payroll	7
77	751496	ATANGA	Mr. AMOA	06/03/2005	Polytechnics Payroll	7
78	598324	KONADU	Miss LYDIA	30/08/2005	Health Sector Payroll	7
79	622774	ADAM	Mr. MUSAH	02/10/2005	Gh Education Service Payroll	7

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	DATE OF BIRTH	PAYROLL NAME	AGE
80	537055	ROBERT	Mr. ASANTE	25/10/2005	Gh Education Service Payroll	7
81	551976	Attimah	Cynthia Ts	01/10/2005	Gh Education Service Payroll	7
82	552041	Bonti	Amoak King A.B.K	01/10/2005	Gh Education Service Payroll	7
83	550283	Ewoo	Emmanuel	12/04/2005	Gh Education Service Payroll	7
84	547643	AFORMALE	Mr. JOHN	12/04/2005	Gh Education Service Payroll	7
85	536629	ABBAN	Mrs. VERONICA	01/05/2005	Gh Education Service Payroll	7
86	554745	Nartey	Mr. Abraham	10/07/2005	Gh Education Service Payroll	7
87	517986	Dasoberi	Irene	15/10/2004	Health Sector Payroll	8
88	534706	Mathais-Mends	Mr. Michael	01/07/2004	Gh Education Service Payroll	8
89	11970	Maclord-Gay	Mr. Prince	01/03/2004	Non Formal Educ Div Payroll	8
90	751418	APIKO	Mr. DAVID	06/01/2005	Polytechnics Payroll	8
91	20221	Boateng	Mr. Happy K	01/10/2004	Gh Prisons Service Payroll	8
92	227972	Oppong	Mr. Charles	01/05/2004	Gh Education Service Payroll	8
93	204838	Quayson	Miss Janet	01/07/2004	Gh Education Service Payroll	8
94	193491	Nsiah-Coffi	Mr. Simon	29/05/2004	Gh Education Service Payroll	8
95	147089	Komilli	Mr. Peter Paul	01/07/2004	Gh Education Service Payroll	8
96	141311	Brako	Mr. Richard	01/09/2004	Gh Education Service Payroll	8
97	526929	Boateng	Akwasi Edward	04/04/2004	Gh Education Service Payroll	8
98	527461	Seidu Abubakari	Adams	01/09/2004	Gh Education Service Payroll	8
99	511654	Bimpong	Bernardine	20/05/2004	Gh Education Service Payroll	8
100	510874	Baidoo	Mr. Emmanuel	01/12/2004	Gh Education Service Payroll	8
101	511441	Gyekyewaa-Buobu	Winnifred	17/04/2004	Gh Education Service Payroll	8
102	282101	Arthur	Miss Evelyn	01/10/2004	Gh Education Service Payroll	8
103	263130	Ayinzagsiya	Mr. Charles	10/08/2004	Gh Education Service Payroll	8
104	550805	Moro	Zorngo	11/05/2004	Gh Education Service Payroll	8
105	546401	MORO	Mr. ZORNGO	01/05/2004	Gh Education Service Payroll	8
106	540742	AGBOADO	Miss REGINA SENA	02/02/2005	Gh Education Service Payroll	8
107	540440	MOHAMMED	Mr. ABDULAI SOMED	21/02/2005	Gh Education Service Payroll	8

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	DATE OF BIRTH	PAYROLL NAME	AGE
108	512632	Nartery	Barbara	09/11/2004	Health Sector Payroll	8
109	794419	Beecham	Miss Elizabeth	10/06/2003	Gh Universities Payroll	9
110	310127	Kwartemaa	Miss Beatrice D	20/02/2004	Gh Education Service Payroll	9
111	52560	Abdulai	Mr. Karim	18/10/2003	Health Sector Payroll	9
112	46218	Sarfo	Miss Grace	18/10/2003	Health Sector Payroll	9
113	18286	Agana	Mr. Joe-Sam	28/05/2003	Civil Service Payroll	9
114	236008	Iddrisu	Mr. Fataw	01/11/2003	Gh Education Service Payroll	9
115	193455	Iddrisu Kad	Mr. Karim Kushunu	01/10/2003	Gh Education Service Payroll	9
116	191185	Abubakar	Miss Aminatu	14/07/2003	Gh Education Service Payroll	9
117	190223	Nyatsi	Mr. Ebenezer	29/09/2003	Gh Education Service Payroll	9
118	189845	Ashia	Miss Genevieve	15/04/2003	Gh Education Service Payroll	9
119	187801	Mba	Mr. Apuko Donatus	26/02/2004	Gh Education Service Payroll	9
120	187594	Awugyei	Mr. Eric	30/06/2003	Gh Education Service Payroll	9
121	187104	Atanga	Miss Irene M	14/04/2003	Gh Education Service Payroll	9
122	185573	Asamoah Duffour	Mr. Bismark	07/01/2004	Gh Education Service Payroll	9
123	185603	Asante	Mr. Enock A	09/09/2003	Gh Education Service Payroll	9
124	195401	Nuhu	Mr. Abdul-Rahaman J	24/08/2003	Gh Education Service Payroll	9
125	193575	Opoku	Mr. George	11/10/2003	Gh Education Service Payroll	9
126	95828	Acquag	Mr. Thomas	11/10/2003	Gh Education Service Payroll	9
127	94111	Owusu-Poku	Miss Belinda	31/07/2003	Gh Education Service Payroll	9
128	527017	Afful	Issah Eshun	30/01/2004	Gh Education Service Payroll	9
129	524561	Konadu	Lydia	26/01/2004	Gh Education Service Payroll	9
130	317716	Iddi	Mr. Yasser-Arafat A.Y.A	06/01/2004	Gh Education Service Payroll	9
131	775896	GLOVER	Mr. EVAM KOFI	14/07/2003	University for Dev Studies Payroll	9
132	168121	Laar	Mr. Elisah	14/10/2002	Health Sector Payroll	10
133	227127	Obenewaa	Miss Felicia	06/04/2002	Gh Education Service Payroll	10
134	58210	Afosa	Miss Faustina	18/02/2003	Civil Service Payroll	10
135	100747	Ibrahim	Mr. Jacob	01/10/2002	Gh Education Service Payroll	10

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	DATE OF BIRTH	PAYROLL NAME	AGE
136	421022	Keelson	Mr. Abednego Korankye	01/09/2002	Gh Education Service Payroll	10
137	273440	Ofosu	Mr. Francis	23/03/2002	Gh Education Service Payroll	10
138	270126	Quansah	Mr. Abdullah	01/09/2002	Gh Education Service Payroll	10
139	268634	Yankson	Mr. Nana Kofi	01/08/2002	Gh Education Service Payroll	10
140	269707	Atiadzi	Mr. Francis K	05/04/2002	Gh Education Service Payroll	10
141	254199	Ayirewura	Mr. Sevarim	01/09/2002	Gh Education Service Payroll	10
142	240589	Acquah	Miss Emma A	01/10/2002	Gh Education Service Payroll	10
143	253959	Yussif	Miss Amina	01/02/2003	Gh Education Service Payroll	10
144	567599	Dogbey	Mr. Richard-Prince K	11/10/2002	Gh Education Service Payroll	10
145	216949	Egyir	Miss Evelyn	07/10/2002	Gh Education Service Payroll	10
146	766849	DADZIE	Miss FLORENCE	03/01/2003	National Service Secretariat Payroll	10
147	791826	Hudson	Mr. Ebenezer	10/01/2002	Gh Universities Payroll	11
148	791352	Tahidu	Mr. Seidu	01/07/2001	Gh Universities Payroll	11
149	791265	Mohammed	Mr. Dadzie	23/07/2001	Gh Universities Payroll	11
150	791308	Wright	Mr. Kofi	23/07/2001	Gh Universities Payroll	11
151	824822	PAPPOE	Mr. EDWARD A	11/10/2001	Ghana Broadcasting Corporation Payroll	11
152	253632	Bashirudeen	Mr. Farihata	22/05/2001	Gh Education Service Payroll	11
153	42212	Gordon	Mr. Samuel	21/01/2002	Civil Service Payroll	11
154	165335	Togdia	Miss Janet S	08/02/2002	Gh Education Service Payroll	11
155	125803	Salifu	Mr. Abdulai	01/03/2001	Gh Education Service Payroll	11
156	324412	Agbo	Miss Doris	01/06/2001	Gh Education Service Payroll	11
157	295850	Ossom	Mr. Samuel K	01/11/2001	Gh Education Service Payroll	11
158	59459	Braimah	Mr. Mohammed	06/02/2002	Civil Service Payroll	11
159	793887	Abraham	Mr. Kunyere	01/03/2000	Gh Universities Payroll	12
160	791354	Ampah	Mr. Lawrence	01/02/2001	Gh Universities Payroll	12
161	791163	Gawu-Mensah	Mr. Charles	01/01/2001	Gh Universities Payroll	12
162	562998	BAAFI	Mr. NAPOLEON	05/12/2000	Gh Education Service Payroll	12
163	162446	Akotuah	Mr. Sampson	01/05/2000	Gh Education Service Payroll	12

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	DATE OF BIRTH	PAYROLL NAME	AGE
164	154465	Mohammed	Mr. Khadiri	01/09/2000	Gh Education Service Payroll	12
165	118872	Ohene	Miss Vida	01/09/2000	Gh Education Service Payroll	12
166	108949	Yeboah	Miss Gloria..Abena	03/03/2000	Health Sector Payroll	12
167	856110	JOHN	Mr. MENSAH M	15/11/1999	Gh Universities Payroll	13
168	281888	Ahmed	Mr. Mohammed	01/09/1999	Gh Education Service Payroll	13
169	791288	Donkoh	Mr. Kofi	01/11/1999	Gh Universities Payroll	13
170	790909	Amissah	Mr. Kweku	15/11/1999	Gh Universities Payroll	13
171	791067	Salia	Mr. Vitalis	01/01/2000	Gh Universities Payroll	13
172	855994	REX	Mr. OKOTO	11/11/1999	University for Dev Studies Payroll	13
173	799675	AMOAHA	Ms. DINAH AFI	01/06/1999	Nat Commission for Civic Educ Payroll	13
174	873885	OWUSU	Mr. ANSAH KOJO	08/07/1999	Forestry Commission Payroll	13
175	873858	TAWIAH	Mr. STEPHEN	02/03/1999	Forestry Commission Payroll	13
176	617052	Tata	Miss Francisca	09/08/1999	Accra Metropolitan Assembly Payroll	13
177	651185	Seshie	Mr. Samuel G.	20/01/2000	Institute of Professional Studies Payroll	13
178	74316	Badu	Mr. Kakyire	01/07/1999	Civil Service Payroll	13
179	74050	Dua	Mr. Kingsford	29/09/1999	Civil Service Payroll	13
180	872470	MAMPHEY	Miss MARY c	17/05/1999	Health Sector Payroll	13
181	178033	Laryea	Miss Phoebe	17/06/1999	Gh Education Service Payroll	13
182	202560	Adeti	Mr. John	20/05/1999	Gh Education Service Payroll	13
183	147419	Amoako	Mr. Kingsley	26/06/1999	Gh Education Service Payroll	13
184	94963	Padi	Mr. Isaac	28/09/1999	Gh Education Service Payroll	13
185	526901	Bonsu	Serwaa A	26/05/1999	Gh Education Service Payroll	13
186	519333	Salamatu	Akuamah	02/10/1999	Gh Education Service Payroll	13
187	511719	Asamoah	Samuel	26/09/1999	Gh Education Service Payroll	13
188	261355	Amponsah	Miss Evelyn	29/05/1999	Gh Education Service Payroll	13
189	286707	Yeboah	Mr. Isaac	22/12/1999	Gh Education Service Payroll	13
190	791104	Addison	Mr. Joseph	06/12/1999	Gh Universities Payroll	13
191	791363	Jara	Mr. Yakubu	01/04/1998	Gh Universities Payroll	14

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	DATE OF BIRTH	PAYROLL NAME	AGE
192	791455	Yorke	Mr. Jonathan	01/06/1998	Gh Universities Payroll	14
193	791417	Ewuaful	Mr. Mohammed	01/06/1998	Gh Universities Payroll	14
194	791416	Arthur	Mr. Joseph	01/06/1998	Gh Universities Payroll	14
195	791229	Egyir	Mr. Nana	01/10/1998	Gh Universities Payroll	14
196	35344	Darkwa	Mr. Bosompem ALEX	01/08/1998	Health Sector Payroll	14
197	33019	Oforiwaa	Miss Dora	01/08/1998	Health Sector Payroll	14
198	31767	Archison	Miss Dorothy D	01/08/1998	Health Sector Payroll	14
199	28668	Krampah	Mr. George	01/08/1998	Health Sector Payroll	14
200	27608	Agyeiwaa	Miss Mary	01/08/1998	Health Sector Payroll	14
201	25055	Oduro	Mr. Amoah Jonathan	01/08/1998	Health Sector Payroll	14
202	24914	Adjei	Mr. Frimpong James	01/08/1998	Health Sector Payroll	14
203	5287	Sumaila	Mr. Salifu	01/08/1998	Health Sector Payroll	14
204	15142	Asiedu	Miss Dora	01/08/1998	Health Sector Payroll	14
205	4465	Opoku	Mr. Joseph	01/06/1998	Health Sector Payroll	14
206	745272	PEASAH	Miss LYDIA ADU-TWUMWAA	21/06/1998	NADMO Payroll	14
207	518118	Kasta	Fatau	01/09/1998	Non Formal Educ Div Payroll	14
208	833468	AKUGRI	Miss NAOMI M.	03/05/1998	Civil Service Payroll	14
209	49084	Edusah	Mr. A K E	01/11/1998	Gh National Fire Service Payroll	14
210	49982	Asamoah	Mr. Emmanuel	01/11/1998	Gh National Fire Service Payroll	14
211	18366	Ackah	Mr. Holatious K	01/11/1998	Gh National Fire Service Payroll	14
212	17050	Baidoo	Mr. Kobina S	01/11/1998	Gh National Fire Service Payroll	14
213	16580	Swanzy	Mr. Joseph A	01/11/1998	Gh National Fire Service Payroll	14
214	4650	Gokah	Mr. Justin	01/11/1998	Gh National Fire Service Payroll	14
215	5330	Nartey	Mr. Erasmus N	01/11/1998	Gh National Fire Service Payroll	14
216	16632	Boateng	Mr. Dickson OKAE	01/12/1998	Gh Highway Authority Payroll	14
217	8575	Dery	Mr. Suzuu Arciabald	01/12/1998	Gh Highway Authority Payroll	14
218	219059	Nketia	Miss Mercy	15/07/1998	Gh Education Service Payroll	14

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	DATE OF BIRTH	PAYROLL NAME	AGE
219	208268	Manze Saayin	Mr. Felix	01/01/1999	Gh Education Service Payroll	14
220	207664	Nyagurtey	Miss Vivian	01/01/1999	Gh Education Service Payroll	14
221	193075	Nsiah Coffie	Mr. Simon	24/04/1998	Gh Education Service Payroll	14
222	181805	Woayor	Miss Cynthia A	23/02/1999	Gh Education Service Payroll	14
223	177954	Opoku	Miss Evelyn	08/05/1998	Gh Education Service Payroll	14
224	191599	Sackitey	Mr. Eric T	04/02/1999	Gh Education Service Payroll	14
225	202991	Gyinaye	Mr. Sampson Reynolds	05/08/1998	Gh Education Service Payroll	14
226	167259	Dapir	Mr. Dargbim Bismark	06/06/1998	Gh Education Service Payroll	14
227	150258	Dzandu	Mr. Edmond	24/09/1998	Gh Education Service Payroll	14
228	145233	Ofori	Mr. Kwame	15/07/1998	Gh Education Service Payroll	14
229	106862	Raji	Mr. Muftau	01/09/1998	Gh Education Service Payroll	14
230	530110	Adu-Boateng	Daniel	08/07/1998	Gh Education Service Payroll	14
231	526213	Nyabe	Ms. Grace	17/10/1998	Gh Education Service Payroll	14
232	526310	Lafisah	Mohammed	06/06/1998	Gh Education Service Payroll	14
233	513222	Doko	Love	13/09/1998	Gh Education Service Payroll	14
234	511666	Atule	Sampson	14/09/1998	Gh Education Service Payroll	14
235	326708	Eri-Eminga	Mr. Timothy N	21/07/1998	Gh Education Service Payroll	14
236	318913	Amoako	Miss Florence	17/07/1998	Gh Education Service Payroll	14
237	317789	Gufty	Miss Amponsah	30/06/1998	Gh Education Service Payroll	14
238	312786	Ohemeng	Mr. Appiah F	01/09/1998	Gh Education Service Payroll	14
239	284139	Aduoku	Mr. Daniel	20/04/1998	Gh Education Service Payroll	14
240	870251	OWUSU	Miss AKOTO CYNTHIA	14/10/1998	Gh Education Service Payroll	14
241	861577	ADDAI	Mr. PHILIP	27/08/1998	Gh Education Service Payroll	14
242	815083	ADU-GYAMFI	Mrs. ABIGAIL	06/03/1998	Gh Education Service Payroll	14
243	659327	WEMEGAH	Mr. JOSEPH KNALLINGTON	24/06/1998	Gh Education Service Payroll	14
244	565882	Awuah	Giftly	16/12/1998	Gh Education Service Payroll	14
245	236554	Ananga	Mr. Caedar W	29/04/1998	Gh Education Service Payroll	14
246	537074	IBRAHIM	Mr. MOCTAR	15/01/1999	Gh Education Service Payroll	14

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	DATE OF BIRTH	PAYROLL NAME	AGE
247	798237	APORTINGA	Miss JUDITH A.	01/06/1997	University for Dev Studies Payroll	15
248	787093	MOHAMMED	Mr. SALIS	11/08/1997	Gh Education Service Payroll	15
249	508261	Opoku	Veronica	14/05/1997	Health Sector Payroll	15
250	65672	Akanzagsika	Miss Matilda A	15/03/1997	Health Sector Payroll	15
251	17349	Addai	Mr. Ebenezer	17/04/1997	Gh Meteorological Agency Payroll	15
252	867706	ADONOO	Mr. ERNEST KWABLA ELIKPLIM	24/04/1997	NADMO Payroll	15
253	616421	Akpoh	Mr. George	24/10/1997	Accra Metropolitan Assembly Payroll	15
254	620552	ABRA AKOTIA	Miss VIDA	11/09/1997	Civil Service Payroll	15
255	74032	Dampety	Mr. Fredic	14/09/1997	Civil Service Payroll	15
256	692223	NMAI	Mr. EBENEZER ODAI	23/07/1997	Gh National Fire Service Payroll	15
257	542320	Lartey	Mr. Seth Adu	07/08/1997	Gh National Fire Service Payroll	15
258	51707	Nortey	Mr. Samuel	01/01/1998	Gh National Fire Service Payroll	15
259	26006	Kadjekuma	Miss Martha	01/01/1998	Gh National Fire Service Payroll	15
260	36258	Atinga	Mr. Miller	26/05/1997	Gh Prisons Service Payroll	15
261	13923	Engmann	Mr. Solomon	02/04/1997	Gh Prisons Service Payroll	15
262	5040	Nartey	Mr. Teye	01/01/1998	Gh Highway Authority Payroll	15
263	871188	ANTOH	Miss LINDA boamah	05/04/1997	Health Sector Payroll	15
264	611057	GYAMFI	Miss GRACE	27/11/1997	Health Sector Payroll	15
265	535664	ASHONG	Miss FLORENCE	26/11/1997	Health Sector Payroll	15
266	154202	Osmani	Mr. Hamdaway	24/09/1997	Gh Education Service Payroll	15
267	144575	Osei-Tutu	Miss Rita	30/09/1997	Gh Education Service Payroll	15
268	152275	Ayithey	Mr. Joseph A	15/03/1997	Gh Education Service Payroll	15
269	130189	Paitoo	Miss Bridget	30/03/1997	Gh Education Service Payroll	15
270	122480	Addo	Miss Yvonne	04/05/1997	Gh Education Service Payroll	15
271	110807	Ibrahim	Mr. Taibu	25/10/1997	Gh Education Service Payroll	15
272	96501	Ocran	Miss Rosemond	06/05/1997	Gh Education Service Payroll	15
273	535259	YEBOAH	Mr. NICHODEMUS	28/06/1997	Gh Education Service Payroll	15

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	DATE OF BIRTH	PAYROLL NAME	AGE
274	520609	Agyekum	Kofi A.K	25/08/1997	Gh Education Service Payroll	15
275	514715	Adzakpa	Hayford	06/08/1997	Gh Education Service Payroll	15
276	473897	Namlie	Miss Cecilia	23/01/1998	Gh Education Service Payroll	15
277	337995	Yankey	Mr. I. Kwasi	24/06/1997	Gh Education Service Payroll	15
278	296170	Boateng	Miss Dorcas Asantewaa	10/02/1998	Gh Education Service Payroll	15
279	275408	Abotsi	Miss Beatrice	09/04/1997	Gh Education Service Payroll	15
280	271838	Yamoah	Mr. Nicholas	13/09/1997	Gh Education Service Payroll	15
281	268871	Fynn	Miss Francisca E	28/04/1997	Gh Education Service Payroll	15
282	283350	Amegah	Mr. Felix K	21/10/1997	Gh Education Service Payroll	15
283	275803	Braimah	Mr. Benedict	05/04/1997	Gh Education Service Payroll	15
284	258400	Wuaku	Miss Gertrude	21/10/1997	Gh Education Service Payroll	15
285	863620	ABUKARI	Miss AMAMA	12/06/1997	Gh Education Service Payroll	15
286	858519	MBAMBA	Miss RAHINATU	06/07/1997	Gh Education Service Payroll	15
287	777280	BAWA	Mrs. GRACE MUNTO	17/08/1997	University for Dev Studies Payroll	15
288	810721	Klubi	Mr. Emmanuel Kwasi	31/01/1997	Gh Universities Payroll	16
289	532335	MENSAH	Miss REBECCA ESSIAMAH	08/05/1996	Gh Education Service Payroll	16
290	794402	Nkrumah	Mr. Emmanuel	01/10/1996	Gh Universities Payroll	16
291	791033	Bonku	Mr. Daniel	01/01/1997	Gh Universities Payroll	16
292	786430	SUGLO	Mr. CHRYSANTUS NYUURITAE	05/03/1996	CHRAJ Payroll	16
293	217524	Kakaraba	Mr. Emilia	01/06/1996	Health Sector Payroll	16
294	102333	Manu	Doctor Joseph...Y	24/11/1996	Health Sector Payroll	16
295	68059	Anyimah	Mr. Isaac OWUSU	01/02/1997	Health Sector Payroll	16
296	59471	Kwakyee	Miss Susana	03/03/1996	Health Sector Payroll	16
297	50032	Antwi-Yartel	Mr. Solomon	01/09/1996	Health Sector Payroll	16
298	53950	Ofosu	Mr. Joseph	01/01/1997	Health Sector Payroll	16
299	786521	IDDRISU	Mr. ABDULAI	29/11/1996	Polytechnics Payroll	16
300	873841	POMANEY	Mr. JAMES K	04/10/1996	Forestry Commission Payroll	16

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	DATE OF BIRTH	PAYROLL NAME	AGE
301	766833	MOHAMMED	Mr. ABUKARI	08/01/1997	National Service Secretariat Payroll	16
302	617788	Dumah	Miss Matilda Yawa	01/04/1996	Accra Metropolitan Assembly Payroll	16
303	701769	MENKAH	Mr. KWABENA	22/01/1997	Civil Service Payroll	16
304	67352	Bunyeni	Mr. Mahama	01/07/1996	Civil Service Payroll	16
305	630046	OFORI	Mr. FRANCIS ASIEDU	21/02/1997	Gh Prisons Service Payroll	16
306	612287	SAM-ARTHUR	Mr. JAMES	25/09/1996	Health Sector Payroll	16
307	221929	Akuffo	Miss Vivian	11/11/1996	Gh Education Service Payroll	16
308	212789	Oti	Mr. Badu Paul	21/04/1996	Gh Education Service Payroll	16
309	208924	Yeboah	Mr. James Kwadwo	11/02/1997	Gh Education Service Payroll	16
310	202916	Fianko Bredu	Mr. Samuel	21/02/1997	Gh Education Service Payroll	16
311	187705	Atule	Mr. Atiah Matthew	01/10/1996	Gh Education Service Payroll	16
312	137976	Cobbinah	Mr. Williams	20/05/1996	Gh Education Service Payroll	16
313	138682	Atsem	Mr. Alfred	24/04/1996	Gh Education Service Payroll	16
314	114601	Adamu	Mr. Bawa	09/04/1996	Gh Education Service Payroll	16
315	518020	Asiedu	Zechariah	09/05/1996	Gh Education Service Payroll	16
316	322330	Ishaque	Mr. Ibrahim	26/09/1996	Gh Education Service Payroll	16
317	295091	Nuozwo	Mr. Elias	12/06/1996	Gh Education Service Payroll	16
318	275653	Alhassan	Mr. Nashipiu	23/03/1996	Gh Education Service Payroll	16
319	269842	Adabla	Miss Delali Antoinette	13/07/1996	Gh Education Service Payroll	16
320	279312	Donkor	Mr. Richard	01/09/1996	Gh Education Service Payroll	16
321	269251	Sackitey	Miss Paulina	27/04/1996	Gh Education Service Payroll	16
322	281212	Abakah-Essilfie	Miss Docia	19/08/1996	Gh Education Service Payroll	16
323	267924	Abubakari	Miss Lubatatu	28/12/1996	Gh Education Service Payroll	16
324	255439	Agyei	Mr. Alfred	04/01/1997	Gh Education Service Payroll	16
325	871859	FRIMPONG	Mr. KWAKU	07/05/1996	Gh Education Service Payroll	16
326	861631	NSIAH	Miss MERCY	30/09/1996	Gh Education Service Payroll	16
327	828594	NYAMEKYE	Mr. EVANS	01/12/1996	Gh Education Service Payroll	16
328	788841	AWUAH	Mr. ISAAC	18/06/1996	Gh Education Service Payroll	16

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	DATE OF BIRTH	PAYROLL NAME	AGE
329	718588	KYEM	Mr. WILLIAM ANANE BOAFO	12/09/1996	Gh Education Service Payroll	16
330	693806	KLU	Mr. RAPHAEL YAO	06/05/1996	Gh Education Service Payroll	16
331	655751	ATINDANA	Ms. ADALEBA MAGDALENE	10/09/1996	Gh Education Service Payroll	16
332	634409	OWUSU	Mr. ERIC	23/04/1996	Gh Education Service Payroll	16
333	628798	BENEWAH	Miss JULIET	31/03/1996	Gh Education Service Payroll	16
334	565508	Hormeku	Gabriel G	24/11/1996	Gh Education Service Payroll	16
335	555062	Akoto	Mr. Irene	31/08/1996	Gh Education Service Payroll	16
336	804196	Torto	Mr. Francisco	28/07/1996	Gh Universities Payroll	16
337	791037	Sam	Mr. Benjamin E	01/01/1996	Gh Universities Payroll	17
338	625890	APPIAH	Miss LINDA	05/06/1995	Gh Education Service Payroll	17
339	806502	NUNOO	Mr. JOSEPH	14/07/1995	Civil Service Payroll	17
340	642897	HENEWAH	Miss RUTH	28/05/1995	Civil Service Payroll	17
341	514157	Adams	Mr. Ibrahim	20/10/1995	Civil Service Payroll	17
342	859849	SOGO	Mr. FRANCIS A	29/06/1995	Gh Prisons Service Payroll	17
343	29830	Akli	Miss Patience	29/12/1995	Gh Prisons Service Payroll	17
344	225373	Obeng	Mr. Richmond	26/08/1995	Gh Education Service Payroll	17
345	200495	Nkrumah	Mr. Justice	01/02/1996	Gh Education Service Payroll	17
346	190250	Nayemi	Mr. Banangma	15/01/1996	Gh Education Service Payroll	17
347	185750	Akomeah	Mr. Eric	25/02/1996	Gh Education Service Payroll	17
348	157081	Edua	Mr. S K Archibald	20/04/1995	Gh Education Service Payroll	17
349	164494	Batunya	Mr. Sanche	01/07/1995	Gh Education Service Payroll	17
350	138917	Anim	Mr. Jonas	01/02/1996	Gh Education Service Payroll	17
351	133999	Ayando	Miss Janet	15/04/1995	Gh Education Service Payroll	17
352	507311	Tannah	Victoria E	07/10/1995	Gh Education Service Payroll	17
353	283371	Eshun	Mr. Daniel	18/09/1995	Gh Education Service Payroll	17
354	280272	Ansah	Mr. George	01/07/1995	Gh Education Service Payroll	17
355	266921	Agyemang	Mr. Alex A	01/10/1995	Gh Education Service Payroll	17

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	DATE OF BIRTH	PAYROLL NAME	AGE
356	861426	YEBOAH	Miss JEMIMA	24/09/1995	Gh Education Service Payroll	17
357	860729	FERKAH	Mr. FREDERICK	23/06/1995	Gh Education Service Payroll	17
358	819942	ALHASSAN	Miss FAUZIATU ALI	10/08/1995	Gh Education Service Payroll	17
359	740870	GYEREKE	Mr. GEORGE	16/04/1995	Gh Education Service Payroll	17
360	4042	Arkah	Miss Alberta	01/11/1995	Land Valuation Board Payroll	17

6.10 Appendix J: Active Employees with Inappropriate Dates of Birth in IPPD2 (Above 65 years)

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	DATE OF BIRTH	PAYROLL NAME	AGE
1	856032	BILEMARK	Miss ROSE MANANBI	15/05/0790	Gh Education Service Payroll	1223
2	835165	AGYEI	Mr. VINCENT	11/11/0852	Gh Education Service Payroll	1161
3	820532	ADOMAKO	Mr. KWABENA BARFI	11/05/0976	Gh Education Service Payroll	1037
4	602172	KWOFIE	Mr. RUDOLF EDWIN	07/05/1780	Gh Education Service Payroll	232
5	843637	TAHIRU	Mr. ALIDU LORD	23/08/1796	NADMO Payroll	216
6	12827	Prah	Mr. John	01/01/1900	Gh Highway Authority Payroll	113
7	5164	Akrong	Miss Regina Sylvia	01/01/1900	Gh Highway Authority Payroll	113
8	5711	Setsofia	Mr. Saviour DOE	01/01/1900	Gh Highway Authority Payroll	113
9	5591	Abbey	Mr. Micheal	01/01/1900	Gh Highway Authority Payroll	113
10	7636	Okine	Mr. Michael	01/01/1900	Gh Highway Authority Payroll	113
11	7567	Annan	Mr. Alex Ekow J	01/01/1900	Gh Highway Authority Payroll	113
12	4523	Addo	Miss Gifty A	01/01/1900	Gh Highway Authority Payroll	113
13	8398	QUAYE	Mr. James TETTEH	01/01/1900	Gh Highway Authority Payroll	113
14	6453	Kudzawu	Mr. Seth A	01/01/1900	Gh Highway Authority Payroll	113
15	5300	Siebebale	Miss Regina	01/01/1900	Health Sector Payroll	113
16	517131	Ofori	Foster	01/01/1900	Land Valuation Board Payroll	113
17	4057	Mohammed	Mr. Issifu	01/01/1900	Land Valuation Board Payroll	113
18	3688	Asare	Mr. Richard L	01/01/1900	Land Valuation Board Payroll	113
19	3412	Ocansey	Mr. Samuel D	01/01/1900	Land Valuation Board Payroll	113
20	3961	Agbenyah	Mr. Samuel K	01/01/1900	Land Valuation Board Payroll	113
21	3375	Kyei	Mr. Daniel K	01/01/1900	Land Valuation Board Payroll	113
22	4049	Abeo	Mr. Bulsa	01/01/1900	Land Valuation Board Payroll	113
23	3251	Akurugu	Mr. Frafra	01/01/1900	Land Valuation Board Payroll	113
24	4191	Ametame	Mr. Peter WORLALI	01/01/1900	Land Valuation Board Payroll	113
25	3706	Frempong	Mr. Solomon O	01/01/1900	Land Valuation Board Payroll	113
26	4264	Laryea	Mr. Alexander N	01/01/1900	Land Valuation Board Payroll	113

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	DATE OF BIRTH	PAYROLL NAME	AGE
27	3585	Lartey	Mr. Isaac M	01/01/1900	Land Valuation Board Payroll	113
28	3576	Som	Mr. Daniel K	01/01/1900	Land Valuation Board Payroll	113
29	4397	Nyarkoh	Miss Christina	01/01/1900	Land Valuation Board Payroll	113
30	4359	Atsunyo	Mr. E W	01/01/1900	Land Valuation Board Payroll	113
31	3858	Vulley	Mr. Rogers M	01/01/1900	Land Valuation Board Payroll	113
32	3051	Amuah	Mr. Harry Gyan	01/01/1900	Land Valuation Board Payroll	113
33	3048	Boadi	Mr. Twum Barimah	01/01/1900	Land Valuation Board Payroll	113
34	3595	Dowuona	Mr. Emmanuel J N	01/01/1900	Land Valuation Board Payroll	113
35	3618	Poku	Mr. Solomon	01/01/1900	Land Valuation Board Payroll	113
36	3547	Sagoe	Miss Victoria	01/01/1900	Land Valuation Board Payroll	113
37	3570	Egyin	Mr. Stephen	01/01/1900	Land Valuation Board Payroll	113
38	3554	Baidoo	Mr. Anthony B	01/01/1900	Land Valuation Board Payroll	113
39	3640	Yeboah	Miss Elizabeth	01/01/1900	Land Valuation Board Payroll	113
40	4267	Allotey	Mr. Theophilus	01/01/1900	Land Valuation Board Payroll	113
41	4396	Armah	Miss Cecilia	01/01/1900	Land Valuation Board Payroll	113
42	47120	Mohammed	Mr. Ahmed M	01/01/1900	Article 71 Payroll	113
43	4978	Kwarteng Owusu	Mr. Thomas	01/01/1900	Gh National Fire Service Payroll	113
44	4683	Odamtten	Mr. John	01/01/1900	Gh National Fire Service Payroll	113
45	4579	Offei	Mr. John	01/01/1900	Gh National Fire Service Payroll	113
46	5182	Boateng	Mr. S K	01/01/1900	Gh National Fire Service Payroll	113
47	5214	Owusu	Mrs. Vida	01/01/1900	Gh National Fire Service Payroll	113
48	5169	Panti	Mr. Nicholas	01/01/1900	Gh National Fire Service Payroll	113
49	4973	Ansah	Mr. Richard DANIEL	01/01/1900	Gh National Fire Service Payroll	113
50	5050	Amemakakpor	Mr. Rockson	01/01/1900	Gh National Fire Service Payroll	113
51	9805	Aryee	Mr. Jerry A	01/01/1900	Gh National Fire Service Payroll	113
52	8937	Fiagbey	Mr. S K	01/01/1900	Gh National Fire Service Payroll	113
53	9852	Alabi	Mr. EdMund B	01/01/1900	Gh National Fire Service Payroll	113
54	7192	ANDOH	Mrs. Agnes	01/01/1900	Gh National Fire Service Payroll	113

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	DATE OF BIRTH	PAYROLL NAME	AGE
55	8533	Tanoh	Mr. Francis	01/01/1900	Gh National Fire Service Payroll	113
56	8343	Tetteh	Mr. Edward	01/01/1900	Gh National Fire Service Payroll	113
57	8429	Mensah	Miss Florence A	01/01/1900	Gh National Fire Service Payroll	113
58	6992	AGOMINAB	Miss CELESTINE	01/01/1900	Gh National Fire Service Payroll	113
59	5056	Nketsiah	Mr. Batholomew K	01/01/1900	Gh National Fire Service Payroll	113
60	93531	Agorsor	Mr. Gershon K	01/01/1900	Gh Immigration Service Payroll	113
61	93238	Marfo	Mr. Samuel Y	01/01/1900	Gh Immigration Service Payroll	113
62	92985	Setordjie	Mr. K J K	01/01/1900	Gh Immigration Service Payroll	113
63	92767	Sogbe	Miss Vincentia	01/01/1900	Gh Immigration Service Payroll	113
64	93552	Nyasembi	Mr. D K	01/01/1900	Gh Immigration Service Payroll	113
65	93496	Ackam	Mr. Edward	01/01/1900	Gh Immigration Service Payroll	113
66	93440	Oteng	Mr. Kwabena A	01/01/1900	Gh Immigration Service Payroll	113
67	93506	Agbeyakla	Mr. Lawrence K	01/01/1900	Gh Immigration Service Payroll	113
68	91918	Yeboah	Mr. Obeng	01/01/1900	Gh Immigration Service Payroll	113
69	93481	Konotey-Ahulu	Mr. Andrew	01/01/1900	Gh Immigration Service Payroll	113
70	93415	Yirenkyi	Mr. Emmanuel A	01/01/1900	Gh Immigration Service Payroll	113
71	93212	EGYIR	Miss Anna	01/01/1900	Gh Immigration Service Payroll	113
72	93059	Jiagge	Mr. Charles	01/01/1900	Gh Immigration Service Payroll	113
73	92929	Amoako	Mr. Atta M	01/01/1900	Gh Immigration Service Payroll	113
74	92841	Agbodza	Mr. Samuel	01/01/1900	Gh Immigration Service Payroll	113
75	93516	Sarpong	Mr. A O	01/01/1900	Gh Immigration Service Payroll	113
76	93279	Ahiagbedey	Mr. F K..	01/01/1900	Gh Immigration Service Payroll	113
77	93151	Nyan	Mr. John K	01/01/1900	Gh Immigration Service Payroll	113
78	93069	Ankomah	Mr. J A	01/01/1900	Gh Immigration Service Payroll	113
79	92816	Kufe	Miss Celestine A	01/01/1900	Gh Immigration Service Payroll	113
80	91707	Kpormegbe	Mr. J K	01/01/1900	Gh Immigration Service Payroll	113
81	91883	Owusu-Ansah	Miss Agnes	01/01/1900	Gh Immigration Service Payroll	113
82	91804	Sangmortey	Mr. H N	01/01/1900	Gh Immigration Service Payroll	113

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	DATE OF BIRTH	PAYROLL NAME	AGE
83	82423	Ahlijah	Mr. Jeffrey	01/01/1900	Gh Immigration Service Payroll	113
84	82278	Incoom	Mr. S K	01/01/1900	Gh Immigration Service Payroll	113
85	82347	Yeboah	Mr. Peter	01/01/1900	Gh Immigration Service Payroll	113
86	82412	Taye	Mr. Erasmus	01/01/1900	Gh Immigration Service Payroll	113
87	82385	Pratt	Mr. Samuel E	01/01/1900	Gh Immigration Service Payroll	113
88	82464	Ampratwum	Mr. John	01/01/1900	Gh Immigration Service Payroll	113
89	82454	Haki	Mr. Dramani	01/01/1900	Gh Immigration Service Payroll	113
90	82377	Gyabaah	Mr. D K	01/01/1900	Gh Immigration Service Payroll	113
91	82381	Kamate	Mr. Alhassan	01/01/1900	Gh Immigration Service Payroll	113
92	82358	Taabazuing	Mr. D	01/01/1900	Gh Immigration Service Payroll	113
93	91833	Konadu	Mr. Dickson	01/01/1900	Gh Immigration Service Payroll	113
94	88410	Kpogli	Mr. S K	01/01/1900	Gh Immigration Service Payroll	113
95	82337	Wogdo	Mr. Anabilah	01/01/1900	Gh Immigration Service Payroll	113
96	82367	Adjei	Mr. Anang Samuel	01/01/1900	Gh Immigration Service Payroll	113
97	82214	Boakye	Mr. E O	01/01/1900	Gh Immigration Service Payroll	113
98	518990	Adjei	Mr. Eric Adjetye	01/01/1900	Gh Highway Authority Payroll	113
99	23629	Gyamfi	Mr. Emmanuel O	01/01/1900	Gh Highway Authority Payroll	113
100	24651	Hammond	Mr. Thomas A	01/01/1900	Gh Highway Authority Payroll	113
101	21945	Katako	Mr. Emmanuel	01/01/1900	Gh Highway Authority Payroll	113
102	21927	Yaro	Mr. Naga	01/01/1900	Gh Highway Authority Payroll	113
103	24074	Agyagbo	Mr. Christy	01/01/1900	Gh Highway Authority Payroll	113
104	16604	Sarbah	Mr. John	01/01/1900	Gh Highway Authority Payroll	113
105	17304	Baidoo	Mr. Armstrong	01/01/1900	Gh National Fire Service Payroll	113
106	16157	Hammond	Mr. Emmanuel A K	01/01/1900	Gh National Fire Service Payroll	113
107	15563	Boakye	Mr. Kingsford Y	01/01/1900	Gh National Fire Service Payroll	113
108	12667	Ankomah	Mr. Andrews	01/01/1900	Gh National Fire Service Payroll	113
109	11579	Quartey	Mr. Christopher	01/01/1900	Gh National Fire Service Payroll	113
110	17500	Mohammed	Mr. Iddrisu	01/01/1900	Gh National Fire Service Payroll	113

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	DATE OF BIRTH	PAYROLL NAME	AGE
111	16977	Agyepong	Mr. Dwemoh	01/01/1900	Gh National Fire Service Payroll	113
112	16012	Adjei	Mr. John	01/01/1900	Gh National Fire Service Payroll	113
113	14015	Mensah	Mr. Isaac	01/01/1900	Gh National Fire Service Payroll	113
114	13855	Odame	Mr. Jacob K	01/01/1900	Gh National Fire Service Payroll	113
115	13567	Yaya	Mr. Abul W	01/01/1900	Gh National Fire Service Payroll	113
116	12713	Howe	Mr. Fredrick	01/01/1900	Gh National Fire Service Payroll	113
117	12701	Fosu	Mr. David	01/01/1900	Gh National Fire Service Payroll	113
118	12336	Akakpo	Mr. William Agbetorho	01/01/1900	Gh National Fire Service Payroll	113
119	12131	Ahodokpo	Mr. George K	01/01/1900	Gh National Fire Service Payroll	113
120	12110	Lamptey	Miss Cynthia	01/01/1900	Gh National Fire Service Payroll	113
121	12067	Okai	Mr. Clement	01/01/1900	Gh National Fire Service Payroll	113
122	10741	Asante	Miss Theresa O	01/01/1900	Gh National Fire Service Payroll	113
123	13724	Wobil	Mr. Jeffrey J	01/01/1900	Gh National Fire Service Payroll	113
124	13324	Adjei	Mr. Emmanuel Odai	01/01/1900	Gh National Fire Service Payroll	113
125	13240	Longdon	Mr. Parker Justice	01/01/1900	Gh National Fire Service Payroll	113
126	10345	Okine	Miss Faustina O	01/01/1900	Gh National Fire Service Payroll	113
127	6369	Gyamfi	Mrs. Agnes	01/01/1900	Gh National Fire Service Payroll	113
128	6385	Trebah	Miss Comfort Ami	01/01/1900	Gh National Fire Service Payroll	113
129	6256	Golightly	Mr. Robert	01/01/1900	Gh National Fire Service Payroll	113
130	12366	Addo	Mr. Felix Boye	01/01/1900	Gh National Fire Service Payroll	113
131	12355	Ofosua	Miss Nancy	01/01/1900	Gh National Fire Service Payroll	113
132	16695	Nkansah	Mr. Akwei Mathew	01/01/1900	Gh National Fire Service Payroll	113
133	13433	Dadzie	Miss Debora	01/01/1900	Gh National Fire Service Payroll	113
134	12839	Jarra	Mr. Ali	01/01/1900	Gh National Fire Service Payroll	113
135	12183	Nyarmador	Mr. Saviour	01/01/1900	Gh National Fire Service Payroll	113
136	10463	Kumi	Miss Bernice Ofosua	01/01/1900	Gh National Fire Service Payroll	113
137	11779	Agyemang	Miss Rejoice O	01/01/1900	Gh National Fire Service Payroll	113
138	11228	Aryee	Mr. Augustus	01/01/1900	Gh National Fire Service Payroll	113

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	DATE OF BIRTH	PAYROLL NAME	AGE
139	11300	Gbolo	Mr. Wilson M	01/01/1900	Gh National Fire Service Payroll	113
140	10366	Quarshie	Mr. David	01/01/1900	Gh National Fire Service Payroll	113
141	5157	Koranteng	Mr. William	01/01/1900	Gh National Fire Service Payroll	113
142	15264	Clottey	Mr. Edmund	01/01/1900	Gh National Fire Service Payroll	113
143	13651	Asare	Mr. Vincent	01/01/1900	Gh National Fire Service Payroll	113
144	13626	Boateng-Frempong	Miss Mabel M	01/01/1900	Gh National Fire Service Payroll	113
145	13596	Ashong	Mr. Solomon S	01/01/1900	Gh National Fire Service Payroll	113
146	13249	Aggrey	Mr. Emmanuel Dawson	01/01/1900	Gh National Fire Service Payroll	113
147	11331	Aboagye	Mr. Samuel K	01/01/1900	Gh National Fire Service Payroll	113
148	10356	Dangbe	Mr. Theophilus	01/01/1900	Gh National Fire Service Payroll	113
149	9521	Adjepong	Miss Christiana	01/01/1900	Gh National Fire Service Payroll	113
150	7286	Annum	Mr. Edward	01/01/1900	Gh National Fire Service Payroll	113
151	7154	Annang	Miss Rosemary S	01/01/1900	Gh National Fire Service Payroll	113
152	7105	Heymann	Mr. Lawrence W	01/01/1900	Gh National Fire Service Payroll	113
153	6320	Dowuona	Mr. Thomas	01/01/1900	Gh National Fire Service Payroll	113
154	6268	Ofori	Mr. Antwi Samuel	01/01/1900	Gh National Fire Service Payroll	113
155	5846	Nartey	Mr. Moses	01/01/1900	Gh National Fire Service Payroll	113
156	5896	ABU-MUSAH	Miss GLADYS	01/01/1900	Gh National Fire Service Payroll	113
157	5302	Oko	Mr. Eric	01/01/1900	Gh National Fire Service Payroll	113
158	5163	Ogbe	Miss Justina O	01/01/1900	Gh National Fire Service Payroll	113
159	5139	Tackie	Mr. Ransford Okoe	01/01/1900	Gh National Fire Service Payroll	113
160	13198	Quansah	Mr. Emmanuel	01/01/1900	Gh National Fire Service Payroll	113
161	8307	Okine	Miss Babrara	01/01/1900	Gh National Fire Service Payroll	113
162	6792	Tawiah Nai	Mr. Reindorf M	01/01/1900	Gh National Fire Service Payroll	113
163	7278	Tagbor Kobla	Mr. Mathias	01/01/1900	Gh National Fire Service Payroll	113
164	6895	Quartey	Mr. A K	01/01/1900	Gh National Fire Service Payroll	113
165	8911	Ayishetu	Miss Osman	01/01/1900	Gh National Fire Service Payroll	113
166	8489	Clottey	Mr. Theophilus	01/01/1900	Gh National Fire Service Payroll	113

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	DATE OF BIRTH	PAYROLL NAME	AGE
167	8797	Doku	Miss Harriet	01/01/1900	Gh National Fire Service Payroll	113
168	4967	Adjei	Mr. Emmanuel	01/01/1900	Gh National Fire Service Payroll	113
169	23996	Kotey	Mr. William	01/01/1900	Gh National Fire Service Payroll	113
170	23946	Assifuah	Mr. John O	01/01/1900	Gh National Fire Service Payroll	113
171	23167	Dickson	Mr. Evans	01/01/1900	Gh National Fire Service Payroll	113
172	23054	Laryea	Mr. Richard	01/01/1900	Gh National Fire Service Payroll	113
173	22843	Tetteh	Mr. David L	01/01/1900	Gh National Fire Service Payroll	113
174	24604	Mensah	Mr. Frank I	01/01/1900	Gh National Fire Service Payroll	113
175	20182	Gbekie	Mr. Michael	01/01/1900	Gh National Fire Service Payroll	113
176	29402	Akpa	Mr. Abraham	01/01/1900	Gh National Fire Service Payroll	113
177	28052	Lartey	Mr. Daniel L	01/01/1900	Gh National Fire Service Payroll	113
178	30446	Abavana	Mr. J K	01/01/1900	Gh National Fire Service Payroll	113
179	30349	Ababio	Mr. Ransford A	01/01/1900	Gh National Fire Service Payroll	113
180	30165	Quansah	Mr. Ebenzer	01/01/1900	Gh National Fire Service Payroll	113
181	28571	Damtse	Mr. Stephen Kweku	01/01/1900	Gh National Fire Service Payroll	113
182	28261	Ampiah	Mr. Geoffrey	01/01/1900	Gh National Fire Service Payroll	113
183	25929	Ismail	Mr. Mohamed	01/01/1900	Gh National Fire Service Payroll	113
184	24859	Kofiably	Mr. Noble	01/01/1900	Gh National Fire Service Payroll	113
185	24751	Ackah	Mr. Clement J	01/01/1900	Gh National Fire Service Payroll	113
186	24281	Angmortey	Mr. George T	01/01/1900	Gh National Fire Service Payroll	113
187	24044	Kumah	Mr. John K	01/01/1900	Gh National Fire Service Payroll	113
188	24666	Offei	Mr. Daniel	01/01/1900	Gh National Fire Service Payroll	113
189	22975	Lawson	Mr. Richard	01/01/1900	Gh National Fire Service Payroll	113
190	24676	Adoffo	Mr. Johnson S	01/01/1900	Gh National Fire Service Payroll	113
191	22917	Amagatcher	Mr. Micheal A	01/01/1900	Gh National Fire Service Payroll	113
192	21951	Amoyao	Mr. Collins	01/01/1900	Gh National Fire Service Payroll	113
193	25135	Sam	Miss Agnes	01/01/1900	Gh National Fire Service Payroll	113
194	24955	Opoku	Mr. Peter K	01/01/1900	Gh National Fire Service Payroll	113

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	DATE OF BIRTH	PAYROLL NAME	AGE
195	24916	Oquaye	Mr. Ayitey M	01/01/1900	Gh National Fire Service Payroll	113
196	24847	Ackah-Afari	Mr. Eric	01/01/1900	Gh National Fire Service Payroll	113
197	24168	Nagai	Mr. Evans E	01/01/1900	Gh National Fire Service Payroll	113
198	23090	Woode	Miss Elizabeth	01/01/1900	Gh National Fire Service Payroll	113
199	24117	Thompson	Mr. Asigbe	01/01/1900	Gh National Fire Service Payroll	113
200	22955	Asirifi	Mr. Hickson	01/01/1900	Gh National Fire Service Payroll	113

6.11 Appendix K: Employees without Dates of Birth in IPPD2

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	EFFECTIVE START DATE	EFFECTIVE END DATE
1	532015	Frimpong	Mr. Frederick	01/09/2005	31/12/4712
2	532075	Agbolosoo	Miss Darlington A K	10/07/2004	31/12/4712
3	533672	JAMAL	Mr. IDDRISU KASSIM	01/06/2005	31/12/4712
4	534829	DORNTIM-GYAKARI	Miss JANE	01/05/2003	31/12/4712
5	535247	ZAUKUU	Mrs. BRIDGET	08/08/2004	31/12/4712
6	535420	AMOAHA	Mr. DANIEL A	01/09/2004	31/12/4712
7	536760	BOAKYR	Mr. BANQUA	01/11/2005	31/12/4712
8	537005	OKYERE-MIREKU	Mr. SAMUEL	15/02/1977	31/12/4712
9	537627	MBILLA	Miss SUSANA	29/05/2006	31/12/4712
10	539426	ACQUAAH	Mr. EMMANUEL	01/09/2004	31/12/4712
11	540590	KISSIWAA	Miss ALBERTA KISS	08/10/2005	31/12/4712
12	540696	MIREKU	Mr. ERNEST	01/09/2005	31/12/4712
13	541629	AKODAA	Mr. SETH K	29/07/2001	31/12/4712
14	541696	ADAM	Mr. DAMATA	02/08/2005	31/12/4712
15	541855	AGBENYEZI BOKOR	Mr. JOHN	01/07/2005	31/12/4712
16	541986	ENNING	Mr. JOSEPH KWADWO	18/06/2005	31/12/4712

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	EFFECTIVE START DATE	EFFECTIVE END DATE
17	542646	ADAM	Ms. ATISHIETU	01/06/2006	31/12/4712
18	543931	ACKAH	Mr. EMMANUEL KWAME	01/09/2005	31/12/4712
19	547971	BUAH	Miss REGINA	16/08/2006	31/12/4712
20	548650	AMPADU	Miss RACHEL	13/09/2005	31/12/4712
21	562514	AGYABU	Mr. ANTHONY	04/09/2006	31/12/4712
22	562917	ALHASSAN	Mr. SEIDU SEINI	01/06/2006	31/12/4712
23	563506	OKU	Miss THERESA	01/03/2005	31/12/4712
24	598531	%		01/02/2006	31/12/4712
25	598776	OWUSU	Mr. SAMUEL	01/09/2005	31/12/4712
26	598908	SAGBIL	Mr. MBONYEYIN	12/07/1946	31/12/4712
27	598933	SAFOWAA	Ms. DUODU	01/03/2006	31/12/4712
28	599234	ASOMANING	Miss ANTWIWAA	01/05/2006	31/12/4712
29	600092	KUUCHI	Miss BEATRICE	14/10/2005	31/12/4712
30	602718	ANAS	Mr. HAMIDU	01/05/2006	31/12/4712
31	603065	ACKAH	Mr. DICKSON	01/09/2006	31/12/4712
32	603145	NARTEY	Mr. FRANCIS	17/07/2006	31/12/4712
33	603590	ABAFARI	Mr. SIMON	02/11/2006	31/12/4712
34	606131	ZON	Mr. GEORGE	01/10/2006	31/12/4712
35	606322	KOMBIAN	Mr. YENNUBE K.Y	01/11/2005	31/12/4712
36	607639	AKORAH	Mr. NSOBILA LISBON	01/09/2006	31/12/4712
37	607667	OFORI	Miss LYDIA	14/09/2004	31/12/4712
38	607847	MUMUNI	Miss MURIJANATU	01/09/2005	31/12/4712
39	609110	TENGAN	Mr. LEONARD	01/06/2006	31/12/4712
40	610316	MBUN	Mr. THOMAS	01/01/2006	31/12/4712
41	611680	IDDRISU	Mr. MOHAMMED	01/06/2006	31/12/4712
42	612624	MENSAH	Mr. ABRAHAM DE-LOVE	01/09/2006	31/12/4712
43	612764	APLA KWEKU	Mr. FELIX	01/01/2006	31/12/4712
44	613244	SETORWU	Mr. ELI	01/09/2005	31/12/4712

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	EFFECTIVE START DATE	EFFECTIVE END DATE
45	614042	AGGREY	Mr. ISAAC	16/09/2006	31/12/4712
46	614096	ATSU BOAME	Miss RITA	14/04/2006	31/12/4712
47	614352	AMO-YARTEY	Mr. EMMANUEL	02/11/2006	31/12/4712
48	619997	AGORDE	Miss EDNA AMY	01/05/2007	31/12/4712
49	620980	AMPONSAH	Miss ALFREDA	01/10/2006	31/12/4712
50	622290	SABBLAH	Mr. JULIUS Y	05/05/2007	31/12/4712
51	622315	ABDULAI	Mr. SURIYA	01/10/2006	31/12/4712
52	623192	KORTO	Miss KATE	01/10/2006	31/12/4712
53	623542	KPORSIGBE	Mr. PHILIP	01/10/2006	31/12/4712
54	624400	AHIADOR	Mr. WISDOM	01/10/2006	31/12/4712
55	625233	ANIMA-ADUAKO	Miss AKUA	01/10/2006	31/12/4712
56	626365	SEIDU	Mr. ADAMS	01/06/2006	31/12/4712
57	626456	AKAKPO	Mr. FRANK	01/06/2006	31/12/4712
58	627235	Boadu	Mr. Charles	01/10/2006	31/12/4712
59	627416	Mensah	Mr. Eric Gyasi	01/10/2006	31/12/4712
60	627515	Dzormeku	Miss Catherine	01/10/2006	31/12/4712
61	627782	Osei	Miss Benedicta Konadu	01/10/2006	31/12/4712
62	627839	Yeboah	Mr. Godfred	01/10/2006	31/12/4712
63	628177	IDDRISU	Miss BINTU	01/10/2006	31/12/4712
64	631162	AFOAKWAH	Mr. JUSTICE	01/09/2006	31/12/4712
65	633786	AMOAH	Miss RUTY	01/06/2006	31/12/4712
66	634523	FIANOO-VIDZA	Miss BERNICE D	16/09/2006	31/12/4712
67	635775	Torgbui	Mr. Patrick	13/08/2007	31/12/4712
68	635965	BADU	Mr. SAMUEL NANA KOJO	24/10/2006	31/12/4712
69	637738	ASIEDU	Mr. ALEXANDER	01/05/2007	31/12/4712
70	637888	OWUSUAA	Mrs. DIANA	01/02/2007	31/12/4712
71	638714	BINEY	Miss ALBERTA	01/12/2005	31/12/4712
72	640734	IMPRAIM	Mr. HENRY	01/02/2007	31/12/4712

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	EFFECTIVE START DATE	EFFECTIVE END DATE
73	643136	Agbenyo	Miss Faustina Serwaa	07/09/2007	31/12/4712
74	643455	MENSAH	Mr. ISAAC KOBINA	01/09/2007	31/12/4712
75	643673	ZIBLIM	Miss MARIAMA	01/09/2006	31/12/4712
76	644795	APPAU	Mr. DOMINIC KWESI	01/09/2005	31/12/4712
77	646263	ACKUAKU	Mr. ERIC DIVINE	01/09/2006	31/12/4712
78	646291	AHORLETE	Mr. BRIGHT KWADJO	01/09/2007	31/12/4712
79	646353	SHAHADU	Mr. AWOLU	01/07/2007	31/12/4712
80	649489	AWOTWI	Miss SARAH ARABA	09/10/2006	31/12/4712
81	651059	Nyarko	Ms. Rejoice	08/03/1999	31/12/4712
82	651291	Musah	Mr. Salifu	02/06/2002	31/12/4712
83	654756	MUNACK	Mr. NICHOLAS ASIEDU	01/12/2006	31/12/4712
84	662273	ABDULAI	Miss MARIAMAH	01/09/2007	31/12/4712
85	663134	AMOAHA	Mr. MOHAMMED ISSAH	01/01/2007	31/12/4712
86	663487	AGORDZO	Mr. ORISON MARTIN	01/06/2007	31/12/4712
87	665418	TEYE	Miss NORA LAMKIE	16/10/2006	31/12/4712
88	665617	Ofori	Miss Lilly Nyarkoa	27/11/2006	31/12/4712
89	666549	YUSSIF	Mr. YAMANI	01/05/2008	31/12/4712
90	666642	antwi	Mr. opoku	02/05/2008	31/12/4712
91	669101	AZORLIADÉ	Mr. PHILIP SESHIE	01/09/2007	31/12/4712
92	670950	Amanor	Mr. Godwin Kwasi	01/01/1999	31/12/4712
93	670970	Bosopem	Mr. Maxwell Ntiamoah	01/09/2001	31/12/4712
94	672115	ASANTE	Mr. EMMANUEL	01/12/2007	31/12/4712
95	678074	AWUDU	Mr. ISSAH MAHMUDU	01/05/2008	31/12/4712
96	680516	TENGAN	Mr. EMILE AMALEME	22/06/1997	31/12/4712
97	680898	NINBENANG	Mr. EDWIN	01/10/2004	31/12/4712
98	682482	AMANKONAH	Mr. PAUL KWABENA	01/04/2008	31/12/4712
99	684358	YABILA	Mr. DAVID N	30/10/2006	31/12/4712
100	685008	Owusu	Miss Benedicta De-Love	15/10/2007	31/12/4712

No.	EMPLOYEE No.	LAST NAME	FIRST NAME	EFFECTIVE START DATE	EFFECTIVE END DATE
101	686101	AGORDA	Miss DORIS	08/07/2006	31/12/4712
102	686127	FRIMPONG	Mr. SAMUEL	01/10/2008	31/12/4712
103	687100	AGYEMAN	Mr. OFOSU-TWUM	13/07/2008	31/12/4712
104	689598	ADOM	Miss PRISCILLA	12/10/2007	31/12/4712
105	690254	NDEOGO	Mr. FOSTER APPSIBA	14/10/2007	31/12/4712
106	696748	SAKYI	Mr. GABRIEL	30/11/2007	31/12/4712
107	697542	SARPONG	Mr. KWABENA ASARE	01/01/2009	31/12/4712
108	699023	CHEVURE	Mr. CLETUS	15/12/2008	31/12/4712
109	700719	DAMPSON	Mr. AHMED D	16/10/2006	31/12/4712
110	701348	ACHINA	Mr. INNOCENT	01/12/2008	31/12/4712
111	712473	KUOFIE	Mr. ABAKA	01/04/2009	31/12/4712
112	712760	ADJEI	Mr. CHARLES	01/04/2008	31/12/4712
113	713037	SULEMANA	Mr. ARMEYAW	01/07/2008	31/12/4712
114	713491	ALHASSAN	Mr. ABUBAKARI SADIQ	22/10/2007	31/12/4712
115	782339	Asare	Mr. David Baah	01/01/2001	31/12/4712
116	783161	Osei	Miss Gifty Berchie	15/08/2005	31/12/4712

6.12 Appendix L: Employees without Payment Methods in IPPD2

No	EMPLOYEE No	LAST NAME	FIRST NAME	PAYROLL NAME	EFFECTIVE START DATE	EFFECTIVE END DATE
1	3086	Hayford	Mrs. Cynthia R	Foreign Missions Payroll	25/01/2007	31/12/4712
2	3113	Brandful	Doctor W G M	Foreign Missions Payroll	01/10/2005	31/12/4712
3	3156	Sakara	Mrs. Zenabu	Foreign Missions Payroll	01/10/2006	31/12/4712
4	3183	Mensah	Mr. Leonard D	Foreign Missions Payroll	01/01/2008	31/12/4712
5	3229	Yirenkyi	Mr. Kwesi A	Foreign Missions Payroll	26/01/2007	31/12/4712
6	3268	Larnyor	Mr. E O	Foreign Missions Payroll	01/10/2002	31/12/4712
7	3274	Awuku	Mrs. Vivian	Foreign Missions Payroll	01/11/2003	31/12/4712
8	3277	Adjei	Mr. Steve K	Foreign Missions Payroll	03/10/2007	31/12/4712
9	3295	Agyiri	Mr. F B	Foreign Missions Payroll	01/03/2003	31/12/4712
10	3313	Agbenuzah	Mrs. Ernestina B	Foreign Missions Payroll	01/10/2006	31/12/4712
11	3325	Hassan	Mr. Ahmed	Foreign Missions Payroll	01/11/2002	31/12/4712
12	3334	Inusah	Mr. Fuseini M	Foreign Missions Payroll	01/07/2002	31/12/4712
13	3337	Anyidoho	Mrs. Peace Mawuto A	Foreign Missions Payroll	01/02/2007	31/12/4712
14	3358	Armah	Mr. Abiel	Foreign Missions Payroll	01/02/2007	31/12/4712
15	3408	Essilfie	Miss Linda P	Foreign Missions Payroll	06/09/2007	31/12/4712
16	3420	Tachie-Menson	Mr. Henry	Foreign Missions Payroll	01/03/2003	31/12/4712
17	3426	OCRAN	Mrs. Gifty TAKYIWAA	Foreign Missions Payroll	07/11/2007	31/12/4712
18	3450	Gomashie	Mr. Felix	Foreign Missions Payroll	01/10/2003	31/12/4712
19	3571	Atieku	Mr. Simon	Foreign Missions Payroll	01/10/2002	31/12/4712
20	3764	Agyeman	Mrs. Worworny F	Foreign Missions Payroll	01/02/2007	31/12/4712

No	EMPLOYEE No	LAST NAME	FIRST NAME	PAYROLL NAME	EFFECTIVE START DATE	EFFECTIVE END DATE
21	3785	Akanbong	Mr. Mcarious A	Foreign Missions Payroll	01/10/2002	31/12/4712
22	7370	Kotey	Mr. C N A	Foreign Missions Payroll	22/09/1978	31/12/4712
23	7468	WILSON	Mrs. Margaret	Foreign Missions Payroll	23/03/1983	31/12/4712
24	10818	Amankwah	Mr. Safo-Adu Y	Foreign Missions Payroll	09/10/1989	31/12/4712
25	11773	Asmah	Mr. Kark	Foreign Missions Payroll	12/09/1989	31/12/4712
26	11793	Cleland	Mr. Ramses	Foreign Missions Payroll	25/09/1989	31/12/4712
27	13284	Atta-Brobbe	Mrs. Ernestina A	Foreign Missions Payroll	01/09/1981	31/12/4712
28	13308	Darfoor	Mrs. Margaret A	Foreign Missions Payroll	19/07/1977	31/12/4712
29	16037	Aidoo	Mrs. Fati	Foreign Missions Payroll	11/12/1990	31/12/4712
30	17927	Akantoa	Mr. Bennet	Foreign Missions Payroll	14/03/1990	31/12/4712
31	18049	Famiah	Mr. Stanley Samuel	Foreign Missions Payroll	09/12/2002	31/12/4712
32	22706	Agyare	Mr. Akwasi A	Foreign Missions Payroll	12/09/1989	31/12/4712
33	26262	Tampellu	Mr. J W	Foreign Missions Payroll	28/04/1978	31/12/4712
34	27161	Baeta	Mr. Christian G	Foreign Missions Payroll	08/07/1981	31/12/4712
35	28565	Kudekor	Miss Rebecca	Foreign Missions Payroll	17/01/2002	31/12/4712
36	28584	Appiah-Sam	Mrs. Regina	Foreign Missions Payroll	04/02/2002	31/12/4712
37	29545	Quainoo	Mr. Isaac K	Foreign Missions Payroll	01/08/1983	31/12/4712
38	30314	Appiah	Mr. Kojo K	Foreign Missions Payroll	01/02/1978	31/12/4712
39	36777	Acorlor	Mrs. Sophia	Foreign Missions Payroll	15/02/1982	31/12/4712
40	41460	Okaiteye-Blessyn	Mr. Daniel O	Foreign Missions Payroll	06/04/1999	31/12/4712
41	41890	Adjavor	Mr. Bonaventure	Foreign Missions Payroll	28/04/1998	31/12/4712
42	41920	JEHU-APPIAH DONKOR	Mrs. Priscilla	Foreign Missions Payroll	01/11/2010	31/12/4712
43	43657	Quartey	Mr. T.K.	Foreign Missions Payroll	04/10/1977	18/12/2012
44	43676	Nee-Whang	Mrs. Ellen S	Foreign Missions Payroll	08/01/1976	31/12/4712

No	EMPLOYEE No	LAST NAME	FIRST NAME	PAYROLL NAME	EFFECTIVE START DATE	EFFECTIVE END DATE
45	43511	Agyeman	Miss Adelaide	Foreign Missions Payroll	05/10/1981	31/12/4712
46	49217	Abdallah	Mr. M.A.	Foreign Missions Payroll	01/04/1986	31/12/4712
47	49140	Okantey Addison	Mrs. M	Foreign Missions Payroll	01/11/1988	31/12/4712
48	49185	Yankey	Mr. A.F.	Foreign Missions Payroll	01/04/1986	31/12/4712
49	49225	Karimu	Mr. K S	Foreign Missions Payroll	01/04/1986	31/12/4712
50	53279	Parker-Allotey	Mr. S J K	Foreign Missions Payroll	14/12/1987	31/12/4712
51	56102	Quartey	Mrs. Alberta Dzitorwo	Foreign Missions Payroll	31/05/2000	31/12/4712
52	57327	Allotey	Miss Eunice	Foreign Missions Payroll	26/08/2004	31/12/4712
53	57333	GYASI	Mrs. Vivian Yaa Serwah	Foreign Missions Payroll	21/04/2007	31/12/4712
54	57381	AMANOR-OPATA WEEMS	Mrs. Rebecca	Foreign Missions Payroll	17/08/2004	31/12/4712
55	58428	ASAMOAH- KORANTENG	Mrs. JOYCE	Foreign Missions Payroll	01/11/2009	31/12/4712
56	59541	Asempapa	Miss Vivian Kafui Akua	Foreign Missions Payroll	04/02/2002	31/12/4712
57	59652	Lartey	Mrs. Jennifer	Foreign Missions Payroll	14/01/2002	31/12/4712
58	61058	Owusu-Boateng	Mr. Eric	Foreign Missions Payroll	14/01/2002	31/12/4712
59	61189	Okubi-Appiah	Mr. Kwabena	Foreign Missions Payroll	04/02/2002	31/12/4712
60	61133	Effah-Broni	Mr. Samuel Jojo	Foreign Missions Payroll	14/01/2002	31/12/4712
61	61794	Adu-Ago	Mr. Martin	Foreign Missions Payroll	06/10/1999	31/12/4712
62	61894	Alhassan	Mr. Abdulai Haruna	Foreign Missions Payroll	01/09/2001	31/12/4712
63	62414	Nyarko-Lartey	Mr. Maxwell	Foreign Missions Payroll	06/04/1999	31/12/4712
64	62425	Sappey-Hli	Mr. Wisdom Dzifa	Foreign Missions Payroll	15/05/1999	31/12/4712
65	63366	Asante	Mr. Kwasi	Foreign Missions Payroll	03/09/2001	31/12/4712
66	63571	Gasu	Miss Jane A	Foreign Missions Payroll	14/02/1997	31/12/4712
67	63576	Awiaga	Mr. Maxwell	Foreign Missions Payroll	04/02/1997	31/12/4712
68	66330	CRAH	Mrs. Doris	Foreign Missions Payroll	01/11/2009	31/12/4712

No	EMPLOYEE No	LAST NAME	FIRST NAME	PAYROLL NAME	EFFECTIVE START DATE	EFFECTIVE END DATE
69	66295	Oduro	Miss Rosemond Antwiwaa	Foreign Missions Payroll	20/02/2001	31/12/4712
70	66365	Boachie	Mrs. Ruby Thelma	Foreign Missions Payroll	26/02/2001	31/12/4712
71	66394	Kugblenu	Mr. John Gregory	Foreign Missions Payroll	26/02/2001	31/12/4712
72	67177	Denoo	Mrs. Iva BUBU	Foreign Missions Payroll	06/11/2000	31/12/4712
73	67251	Beliwine	Mr. Sebastine	Foreign Missions Payroll	07/11/2000	31/12/4712
74	67749	AKLI	Mrs. Esther	Foreign Missions Payroll	14/09/2000	31/12/4712
75	70105	Yakubu	Miss Adisa	Foreign Missions Payroll	01/06/2000	31/12/4712
76	70638	Alifo	Mr. Mawutor Kudzo Noble	Foreign Missions Payroll	01/06/2000	31/12/4712
77	73018	Entee	Mrs. Barbara	Foreign Missions Payroll	01/11/2009	31/12/4712
78	75366	Adutwumwaa Owusu	Mrs. Joyce	Foreign Missions Payroll	16/06/2006	31/12/4712
79	75478	ANTO-DODOO	Mrs. Nana Antwiwaa	Foreign Missions Payroll	01/01/2007	31/12/4712
80	75490	Ofosu-Appiah	Mr. Japheth	Foreign Missions Payroll	01/04/1999	31/12/4712
81	75493	Amuzu-Kpene	Mr. Kwesi	Foreign Missions Payroll	01/04/1999	31/12/4712
82	75505	Agbenyegah	Mr. Eddison M	Foreign Missions Payroll	06/04/1999	31/12/4712
83	75527	Anani-Abotsi	Mr. William	Foreign Missions Payroll	01/04/1999	31/12/4712
84	75508	Gborglah	Mr. Francis	Foreign Missions Payroll	15/04/1999	31/12/4712
85	75511	Tsey	Mr. Freeheart D	Foreign Missions Payroll	13/04/1999	31/12/4712
86	75514	Obeng	Mr. Louis K	Foreign Missions Payroll	06/04/1999	31/12/4712
87	75518	Amonzem	Mr. Godwin Baletum	Foreign Missions Payroll	01/04/1999	31/12/4712
88	75524	Amporful	Mr. Ernest Y	Foreign Missions Payroll	01/04/1999	31/12/4712
89	75535	Yawlui	Mr. Senalor K	Foreign Missions Payroll	01/04/1999	31/12/4712
90	75993	Okaikoe	Mr. William	Foreign Missions Payroll	08/01/1999	31/12/4712
91	76579	HELETSI	Mrs. Delphine	Foreign Missions Payroll	12/07/2007	31/12/4712
92	77567	NEEQUAYE	Mrs. Gifty YAA APIAH	Foreign Missions Payroll	02/03/1987	31/12/4712
93	79536	Ntrakwa	Mr. Alexander Grant	Foreign Missions Payroll	12/01/1995	31/12/4712

No	EMPLOYEE No	LAST NAME	FIRST NAME	PAYROLL NAME	EFFECTIVE START DATE	EFFECTIVE END DATE
94	80269	Amankwah	Mr. Edem G	Foreign Missions Payroll	09/11/1992	31/12/4712
95	80613	Nyarko	Mrs. Hannah A	Foreign Missions Payroll	27/01/1992	31/12/4712
96	80709	Kwashi	Miss Abigail	Foreign Missions Payroll	22/10/1991	31/12/4712
97	80878	Brobey	Mrs. Beatrice R	Foreign Missions Payroll	01/04/1986	31/12/4712
98	80883	Sam	Mrs. Adelaide Sophronia	Foreign Missions Payroll	23/03/1983	31/12/4712
99	83302	Quaye	Mr. Richard A	Foreign Missions Payroll	21/11/1972	31/12/4712
100	83206	Oforu Amable	Mrs. Evelyn Korantemaa	Foreign Missions Payroll	01/04/1998	31/12/4712
101	84056	Addy-Nettey	Mr. Herbert	Foreign Missions Payroll	11/08/1997	31/12/4712
102	88035	Sangmortey	Mr. Moses S	Foreign Missions Payroll	17/04/2008	31/12/4712
103	95075	Brown	Mrs. Abigail M	Foreign Missions Payroll	01/03/1987	31/12/4712
104	95142	Nyagblordzro	Miss Valentina	Foreign Missions Payroll	17/08/2004	31/12/4712
105	96865	Ajongbah	Mr. Humphery	Foreign Missions Payroll	26/06/1997	31/12/4712
106	97212	Enos	Mr. Emmanuel	Foreign Missions Payroll	14/01/2002	31/12/4712
107	99247	Mensah	Mrs. Emma Henewah H	Foreign Missions Payroll	09/05/1997	31/12/4712
108	100205	Gbedawo	Mrs. Charity	Foreign Missions Payroll	28/01/1997	31/12/4712
109	100221	Siaw-Boateng	Mrs. Harriet Sena	Foreign Missions Payroll	27/01/1997	31/12/4712
110	100240	Kusorgbor	Miss Mavis	Foreign Missions Payroll	01/04/1997	31/12/4712
111	100292	Antwi	Mr. Emmanuel K. A	Foreign Missions Payroll	11/02/1997	31/12/4712
112	104184	Dadey	Mrs. Eleanor A	Foreign Missions Payroll	01/09/1974	31/12/4712
113	107408	Fiscian	Miss Aureol-Maria	Foreign Missions Payroll	01/11/1988	31/12/4712
114	109921	Maamah	Mrs. Irene D N	Foreign Missions Payroll	13/04/1983	31/12/4712
115	117176	Adagbe	Mr. Ludwig Mawuwoe	Foreign Missions Payroll	08/09/2004	31/12/4712
116	125950	TANOH	Mrs. ADOLPHINE UNITY	Foreign Missions Payroll	08/09/2009	31/12/4712
117	128913	Osei-Mensah	Mr. Charles	Foreign Missions Payroll	01/10/2004	31/12/4712
118	129051	Kpokpo	Mr. Kafui Kofi	Foreign Missions Payroll	08/09/2004	31/12/4712

No	EMPLOYEE No	LAST NAME	FIRST NAME	PAYROLL NAME	EFFECTIVE START DATE	EFFECTIVE END DATE
119	129066	Amoah	Mr. Rufus	Foreign Missions Payroll	05/10/2004	31/12/4712
120	129602	ADRA	Mrs. Roberta	Foreign Missions Payroll	30/08/2004	31/12/4712
121	129622	Adjetey	Miss Victoria	Foreign Missions Payroll	17/08/2004	31/12/4712
122	131003	Assan	Doctor Kojo	Foreign Missions Payroll	01/09/2004	31/12/4712
123	135605	Habadah	Mr. Godfred M	Foreign Missions Payroll	01/07/2002	31/12/4712
124	137757	ASHLEY	Mrs. Sheila Anerley	Foreign Missions Payroll	08/09/2009	31/12/4712
125	137707	Arthur	Mr. Felix Edward	Foreign Missions Payroll	02/01/2003	31/12/4712
126	137739	FRIMPONG	Mrs. Joyce	Foreign Missions Payroll	04/11/2008	31/12/4712
127	137775	Tetteh	Mr. Mensah Samuel	Foreign Missions Payroll	20/12/2002	31/12/4712
128	137820	TAYLOR	Mrs. Henrietta	Foreign Missions Payroll	08/09/2009	31/12/4712
129	147755	Alomatu	Miss Matilda A	Foreign Missions Payroll	31/03/1999	31/12/4712
130	439434	Puli	Mr. Simon S	Article 71 Payroll	16/08/2002	31/12/4712
131	506307	Brown	Mr. Morgan A	Foreign Missions Payroll	01/09/2004	31/12/4712
132	506349	Cofie	Miss Eunice	Foreign Missions Payroll	01/01/2005	31/12/4712
133	506352	Ampim-Darko	Mrs. Roseline Yaa	Foreign Missions Payroll	01/06/2008	31/12/4712
134	506370	Abukari	Mr. Abdulai Amadu	Foreign Missions Payroll	01/10/2004	31/12/4712
135	506373	Coffie-Agoe	Doctor Joseph Nii Sai	Foreign Missions Payroll	01/09/2003	31/12/4712
136	517083	Nyantakyi	Miss Elizabeth	Foreign Missions Payroll	09/05/1997	31/12/4712
137	517120	Kpemli	Mr. Emmanuel Kwashie	Foreign Missions Payroll	21/06/2010	31/12/4712
138	522162	Hussain	Farida	Foreign Missions Payroll	09/02/2001	31/12/4712
139	527800	Habib-Jawula	Miss Fati J	Foreign Missions Payroll	24/04/2005	31/12/4712
140	529984	Johnson	Mr. Philbert	Foreign Missions Payroll	22/01/1997	31/12/4712
141	2808	Ampofo	Mrs. Agnes O	Foreign Missions Payroll	01/09/2008	31/12/4712
142	2816	Danso	Mr. Stephen P	Foreign Missions Payroll	01/12/2008	31/12/4712
143	2828	Modey	Mrs. Elizabeth	Foreign Missions Payroll	01/01/2008	31/12/4712

No	EMPLOYEE No	LAST NAME	FIRST NAME	PAYROLL NAME	EFFECTIVE START DATE	EFFECTIVE END DATE
144	2848	Buadu	Mrs. Margaret E	Foreign Missions Payroll	01/02/2008	31/12/4712
145	2836	Essilfie	Mr. Isaac J	Foreign Missions Payroll	01/04/2007	31/12/4712
146	3616	Mohammed	Mr. Hussein A	Foreign Missions Payroll	01/10/2006	31/12/4712
147	532172	BOATENG	Miss DINA	Health Service Payroll	01/04/2004	31/12/4712
148	534314	Blankson	Mr. G A	Foreign Missions Payroll	01/01/2006	31/12/4712
149	534726	Nkansah	Mr. George	Pension Payroll	06/06/2002	31/12/4712
150	545901	BOADI	Miss SANDRA	Health Service Payroll	10/10/2005	31/12/4712
151	564988	Benneh	Mrs. E.A.	Foreign Missions Payroll	01/04/1986	31/12/4712
152	565057	Mensah	Augustina N. A	Foreign Missions Payroll	01/03/2001	31/12/4712
153	563938	Salifu	Alhaji Abdullah	Foreign Missions Payroll	16/06/2003	31/12/4712
154	566969	Domayeleye	Mr. Marcel A	Foreign Missions Payroll	01/03/2006	31/12/4712
155	567360	Boham	Monica	Foreign Missions Payroll	26/04/2006	31/12/4712
156	567367	Effirim-Williams	Baaba	Foreign Missions Payroll	25/04/2006	31/12/4712
157	567368	TETTEH	Mrs. HENRIETTA AKUA ADDOBEA	Foreign Missions Payroll	01/11/2010	31/12/4712
158	568158	Cudjoe	Paul	Foreign Missions Payroll	25/04/2006	31/12/4712
159	568160	Peprah	Freda Oforiwa	Foreign Missions Payroll	25/04/2006	31/12/4712
160	568162	Djan	Charlotte A.B	Foreign Missions Payroll	26/04/2006	31/12/4712
161	70101	Ben-Acquaah	Mr. Alexander	Foreign Missions Payroll	01/10/2005	31/12/4712
162	603340	DONKOR	Mr. PROSPER	Foreign Missions Payroll	01/06/2006	31/12/4712
163	603413	OBENG	Mr. EDMUND YAW	Foreign Missions Payroll	17/07/2006	31/12/4712
164	603020	PAPPOE	Mr. FELIX A.	Foreign Missions Payroll	17/07/2006	31/12/4712
165	603581	Yanzu	Mr. Joseph Nsiah	Foreign Missions Payroll	01/11/2006	31/12/4712
166	603571	Oduro	Mr. Ken	Foreign Missions Payroll	01/11/2006	31/12/4712
167	603572	Duodu	Mr. Eric E	Foreign Missions Payroll	30/11/2006	31/12/4712

No	EMPLOYEE No	LAST NAME	FIRST NAME	PAYROLL NAME	EFFECTIVE START DATE	EFFECTIVE END DATE
168	603094	ADARKWA	Miss HENRIETIA AYEBEA	Foreign Missions Payroll	02/06/2006	31/12/4712
169	603185	SEVOR	Mr. SAMUEL SELASSIE	Foreign Missions Payroll	19/07/2006	31/12/4712
170	603327	AGYEI - YEBOAH	Miss SALOME	Foreign Missions Payroll	26/06/2006	31/12/4712
171	600745	BROBBEY KWARTENG	Miss FELICIA	Foreign Missions Payroll	18/07/2006	31/12/4712
172	600736	ADOTEY	Mr. SAMUEL ADDO	Foreign Missions Payroll	05/06/2006	31/12/4712
173	600698	ZORI	Mrs. MARY	Foreign Missions Payroll	01/06/2006	31/12/4712
174	600706	AMPEM-DANQUAH	Miss CONSTANCE	Foreign Missions Payroll	01/06/2006	31/12/4712
175	600931	Anum	Mr. Samuel A	Foreign Missions Payroll	01/10/2000	31/12/4712
176	600980	Amoakohene	Dr. (Mrs.) Margaret	Foreign Missions Payroll	27/07/2006	31/12/4712
177	600943	Daaku	Mrs. Afua	Foreign Missions Payroll	28/02/2006	31/12/4712
178	599308	OPOKU	Miss JOYCE	Foreign Missions Payroll	01/06/2006	31/12/4712
179	599504	CHINEBUAH	Mrs. HECTORIA	Foreign Missions Payroll	02/06/2006	31/12/4712
180	599485	AMPONSAH	Mr. SAMUEL	Foreign Missions Payroll	13/06/2006	31/12/4712
181	599457	ANIM	Mr. EMMANUEL	Foreign Missions Payroll	06/06/2006	31/12/4712
182	599756	ASAMOAH	Miss TENEWA	Foreign Missions Payroll	26/04/2006	31/12/4712
183	601861	TSIDI	Mr. GODWIN YAW	Foreign Missions Payroll	19/07/2006	31/12/4712
184	599805	Solomon	Mr. Richard O	Foreign Missions Payroll	01/08/2006	31/12/4712
185	601918	OTEMEA	Mrs. LINDA van-aimor	Foreign Missions Payroll	24/07/2006	31/12/4712
186	595644	HINIDZA-ELLUH	HILDA	Foreign Missions Payroll	01/06/2012	31/12/4712
187	595657	Osei	Jude Kwame	Foreign Missions Payroll	26/04/2006	31/12/4712
188	595655	Kumi	Abena Agyeiwaa	Foreign Missions Payroll	25/04/2006	31/12/4712
189	595666	Osei	Paul K. Nana Sei	Foreign Missions Payroll	25/04/2006	31/12/4712
190	595696	Adomako	Akwasi Abayie	Foreign Missions Payroll	26/04/2006	31/12/4712
191	595705	Tanko	Benjamin Y	Foreign Missions Payroll	26/04/2006	31/12/4712

No	EMPLOYEE No	LAST NAME	FIRST NAME	PAYROLL NAME	EFFECTIVE START DATE	EFFECTIVE END DATE
192	602075	Owusu	Mr. Micheal kyeremeh	Health Service Payroll	10/10/2005	31/12/4712
193	597388	Adam	Neematu Ziblim	Foreign Missions Payroll	21/04/2006	31/12/4712
194	597466	ATUQUAYEFIO	Mrs. Cynthia	Foreign Missions Payroll	01/11/2009	31/12/4712
195	597475	Issahaku	Hafiz	Foreign Missions Payroll	27/04/2006	31/12/4712
196	597851	Kamasa-Quashie	Mr. Fred N	Foreign Missions Payroll	22/09/1989	31/12/4712
197	597460	Dzakpasu	Miss Victoria	Foreign Missions Payroll	06/06/2006	31/12/4712
198	597774	Brese	Mrs. A D	Foreign Missions Payroll	01/11/1992	31/12/4712
199	597776	KUMORDZIE	Mrs. Abigail ELIZABETH DEDO	Foreign Missions Payroll	15/04/1999	31/12/4712
200	3253	Kwaw	Mrs. Beatrice	Foreign Missions Payroll	01/10/2006	31/12/4712
201	603170	ABOTA	Mr. DOUGLAS A.	Foreign Missions Payroll	02/03/2007	31/12/4712
202	600876	FELLI-MADE	Mrs. FRANCISCA	Foreign Missions Payroll	31/05/2006	31/12/4712
203	600878	OKAI	Miss ANITA N.K.	Foreign Missions Payroll	10/07/2008	31/12/4712
204	600880	TETTEH	Mr. NATHANIEL NII NOI	Foreign Missions Payroll	01/06/2006	31/12/4712
205	600883	IDDRISU	Mr. ALHASSAN	Foreign Missions Payroll	01/06/2006	31/12/4712
206	600842	BOAKYE	Mr. JONES KWABENA	Foreign Missions Payroll	29/01/2007	31/12/4712
207	600844	MAHAMA AMANTANA	Mr. YAHAYA	Foreign Missions Payroll	02/06/2006	31/12/4712
208	600854	DONKOR	Mr. RAYMOND	Foreign Missions Payroll	06/06/2006	31/12/4712
209	600869	ARMAH	Mrs. KATE EFUA	Foreign Missions Payroll	27/06/2006	31/12/4712
210	599530	GBORGBLORVOR	Mr. FRANK Y.	Foreign Missions Payroll	12/06/2006	31/12/4712
211	600089	KUMI	Mr. LARRY NUKU	Foreign Missions Payroll	02/06/2006	31/12/4712
212	599549	AKUM	Mr. PETER ATEEBADEK	Foreign Missions Payroll	05/06/2006	31/12/4712
213	607729	ODOI	Mr. LARMENT	Civil Service Payroll	30/01/2007	31/12/4712
214	613115	Sekyiamah	Mr. Kofi	Foreign Missions Payroll	16/02/2006	31/12/4712
215	613156	Mantey	Honourable Edward A	Foreign Missions Payroll	23/02/2006	31/12/4712

No	EMPLOYEE No	LAST NAME	FIRST NAME	PAYROLL NAME	EFFECTIVE START DATE	EFFECTIVE END DATE
216	613371	KYEI-BAFFOUR	Mr. TAWIAH	Foreign Missions Payroll	01/08/2006	31/12/4712
217	613589	KYEREMATEN	Mrs. MARTHA OPAREBEA	Foreign Missions Payroll	13/09/2006	31/12/4712
218	613560	DAGBE	Mrs. GIFTY	Foreign Missions Payroll	08/09/2009	31/12/4712
219	613568	ANYETEI	Miss HENRIETTA	Foreign Missions Payroll	13/09/2006	31/12/4712
220	613575	ANYOMI	Miss HELLEN A.A		Foreign Missions Payroll	13/09/2006
221	613626	DADZIE	Miss ALICE	Foreign Missions Payroll	13/09/2006	31/12/4712
222	613632	ABROQUAH	Miss ESTHER	Foreign Missions Payroll	15/09/2006	31/12/4712
223	613676	BOATENG OSUMAN	Mrs. PRISCILLA	Foreign Missions Payroll	13/09/2006	31/12/4712
224	613680	TAMATEY	Miss ABIGAIL DEDE KOSI (A.D.K.)	Foreign Missions Payroll	15/09/2006	31/12/4712
225	613511	DOE	Miss ROSELYN EFUA	Foreign Missions Payroll	12/09/2006	31/12/4712
226	3619	Odame	Mr. Isaac S	Foreign Missions Payroll	01/12/2008	31/12/4712
227	619722	ANSAH	Miss MARIAN ESI GYAABA	Foreign Missions Payroll	13/09/2006	31/12/4712
228	631468	HLOVOR	Mr. GEOFFREY KWASI	Pension Payroll	11/03/2006	31/12/4712
229	636149	ASAMOAH	Miss JOYCE EMEFA ADZO	Foreign Missions Payroll	13/10/2006	31/12/4712
230	634969	ENIN	Ms. AANAA NAAMUA	Foreign Missions Payroll	08/03/2001	31/12/4712
231	635702	Bruce-Tetteh	Mrs. Wendy	Foreign Missions Payroll	01/10/2006	31/12/4712
232	635710	Abambora	Mr. Bons	Foreign Missions Payroll	01/12/2006	31/12/4712
233	635716	Danquah	Mrs. Yvonne	Foreign Missions Payroll	01/12/2006	31/12/4712
234	635787	Akuamoah Boateng	Mr. Moses	Foreign Missions Payroll	01/11/2006	31/12/4712
235	635794	Sackey	Mrs. Theresa	Foreign Missions Payroll	01/01/2005	31/12/4712
236	635802	Baffoe	Mr. James K	Foreign Missions Payroll	01/04/2007	31/12/4712
237	636012	Baffoe	Mr. Michael	Foreign Missions Payroll	26/11/1976	31/12/4712
238	2864	Owiredu	Mr. Alex A	Foreign Missions Payroll	01/04/2007	31/12/4712
239	636099	Amartey	Miss Rebecca	Foreign Missions Payroll	06/04/1976	31/12/4712

No	EMPLOYEE No	LAST NAME	FIRST NAME	PAYROLL NAME	EFFECTIVE START DATE	EFFECTIVE END DATE
240	636103	Sackitey	Mr. Richard	Foreign Missions Payroll	01/11/2006	31/12/4712
241	636314	Ashie	Mr. Lawrence N A	Foreign Missions Payroll	09/09/1980	31/12/4712
242	636832	Tahiru	Ms. Barbara Mariama	Foreign Missions Payroll	01/08/2007	31/12/4712
243	639277	Arthiaba	Ms. Adriana	Foreign Missions Payroll	01/12/2006	31/12/4712
244	640445	BOATENG	Mr. KWADWO A	Foreign Missions Payroll	30/07/2007	31/12/4712
245	640946	KORBIEH	Mr. SOLOMON	Foreign Missions Payroll	01/08/2007	31/12/4712
246	648045	OSEI	Miss LYDIA	Foreign Missions Payroll	01/10/2006	31/12/4712
247	650443	Nyame	Mr. Kofi	School of Nursing Payroll	05/09/2007	31/12/4712
248	651502	Osafo-Mensah	Mrs. Betty	Foreign Missions Payroll	05/05/1999	31/12/4712
249	664488	Okyere	Esther	Pension Payroll	03/07/2006	31/12/4712
250	666356	Darko	Mrs. Dwemoh	Foreign Missions Payroll	01/01/2008	31/12/4712
251	666502	Yeboah	Mr. Alexander	Foreign Missions Payroll	01/01/2008	31/12/4712
252	666452	Cofie	Mr. Edward Kwaku	Foreign Missions Payroll	01/01/2008	31/12/4712
253	666435	Turkson	Mr. Samuel	Foreign Missions Payroll	01/12/2007	31/12/4712
254	666543	Appiah	Miss Eunice Aboagyewa	Foreign Missions Payroll	01/12/2007	31/12/4712
255	666521	Quaye	Mrs. Celestine	Foreign Missions Payroll	01/12/2007	31/12/4712
256	666526	Amanor	Mr. Michael Korletey	Foreign Missions Payroll	01/04/2008	31/12/4712
257	666531	Larbi	Mr. Eugene Mensah	Foreign Missions Payroll	01/04/2008	31/12/4712
258	666535	Bimpong	Mr. Sidney R. Yaw	Foreign Missions Payroll	01/01/2008	31/12/4712
259	28423	Zakaria	Miss Muniratu	Foreign Missions Payroll	01/09/2008	31/12/4712
260	683469	OBENG	Mr. THOMAS	Foreign Missions Payroll	01/05/2008	31/12/4712
261	683468	Avinu	Mr. Albert	Foreign Missions Payroll	01/01/2008	31/12/4712
262	691845	ANANE-DOMFEH	Mr. MICHAEL	Foreign Missions Payroll	18/10/2008	31/12/4712
263	692522	KORANTENG	Mr. SASU	Foreign Missions Payroll	01/01/2007	31/12/4712
264	692534	BALOGUN	Mr. HAKEEM	Foreign Missions Payroll	01/11/2008	31/12/4712

No	EMPLOYEE No	LAST NAME	FIRST NAME	PAYROLL NAME	EFFECTIVE START DATE	EFFECTIVE END DATE
265	692052	ARMAH	Mr. GEORGE	Foreign Missions Payroll	01/07/2008	31/12/4712
266	692064	SAFO	Mr. ASHER	Foreign Missions Payroll	01/11/2008	31/12/4712
267	3610	Achanfuo-Yeboah	Miss Mary	Foreign Missions Payroll	01/12/2008	31/12/4712
268	699241	BOAKYE	Mr. JOHN	Foreign Missions Payroll	01/10/2008	31/12/4712
269	698241	ENCHILL	Mr. CHARLES	Foreign Missions Payroll	01/12/2008	31/12/4712
270	698389	AMIDU	Mr. MOHAMMED KARANDE	Foreign Missions Payroll	01/12/2008	31/12/4712
271	700359	SACKEY	Mr. MICHAEL NII AHENE	Foreign Missions Payroll	01/09/2008	31/12/4712
272	700368	INUSAH	Mr. ABDUL-BAASIT RASHEED	Foreign Missions Payroll	01/09/2008	31/12/4712
273	700367	DENNIS	Mrs. ADOMA	Foreign Missions Payroll	01/08/2008	31/12/4712
274	14165	Adjei	Mrs. Florence	Health Sector Payroll	01/02/2009	31/12/4712
275	708847	ACORLOR-AKAKPO	Mrs. JUSTINA	Foreign Missions Payroll	15/10/2002	31/12/4712
276	708891	DUNCAN-OCQUAYE	Miss THEODORA	Foreign Missions Payroll	04/07/1994	31/12/4712
277	711551	AWINADOR-KANYIRIGE	Mr. WILLIAM	Foreign Missions Payroll	01/11/1987	31/12/4712
278	73640	Owu	Mrs. Patience	Foreign Missions Payroll	01/09/2009	31/12/4712
279	756318	KAMARA	Alhaji ISSIFU BABA Braimah	Foreign Missions Payroll	30/10/2009	31/12/4712
280	744157	BOAHENE	Mr. WILLIAM NTOW	Foreign Missions Payroll	17/01/2010	31/12/4712
281	744195	KORANTENG	Doctor SETH	Foreign Missions Payroll	03/11/2009	31/12/4712
282	744207	KWADJO	Mr. JOHN Maxwell	Foreign Missions Payroll	24/11/2009	31/12/4712
283	744219	VALIS-AKYIANU	Mr. SAMUEL	Foreign Missions Payroll	05/11/2009	31/12/4712
284	744229	ADABRE	Mr. DONALD Adabere	Foreign Missions Payroll	14/11/2009	31/12/4712
285	744332	MILLS-ROBERTSON	Mrs. ELIZABETH	Foreign Missions Payroll	30/10/2009	31/12/4712
286	744336	TURKSON	Doctor RICHARD Benjamin	Foreign Missions Payroll	08/11/2009	31/12/4712
287	749539	DANSO-BOAFO	Professor KWAKU	Foreign Missions Payroll	27/09/2009	31/12/4712

6.13 Appendix M: Summary CAGD Management Responses

NO.	RESPONSE TO PAYROLL ASSURANCE REPORT
3.1.1	The list of staff purported to be on study leave without pay and receiving salaries have been confirmed to be in active service.
3.1.2	This does not apply to all payrolls. The payrolls experiencing this anomaly is due to the way certain elements were linked without anticipating a change in salary structures based on previous salary administration history.
3.1.3	Yes there are similar names and birth dates because of our names but even with these the system prompts the data entry clerk which is ignored. It is not possible for any employee to possess more than one national identifier.
3.1.4	The Income Tax field had being made non user enterable as at the time this assurance audit was conducted. It is therefore not possible currently for any IPPD2 user to enter any amount in that field and bypass the Income Tax logic.
3.1.5	Annual increment and promotions are always the first of the month. This was the policy the civil service and the public sector at the time the rules in and procedures were built into the system, so the mid-month did not come into play. Mid-month applies to only new entrants and the system does the proration.
3.1.6	Allowances which are based on a percentage of monthly salary are not paid. However, allowances which are absolute amounts and could bypass the logic have been identified and appropriate action being taken.
3.1.7	Allowances which are percentage based are prorated. It is the allowances which are absolute amounts which bypass the rule. This has been realized and steps are being taken to rectify the anomaly.
3.1.8	Allowances that are percentage of the basic salary are not affected. Only the allowances with absolute amount are affected and this is being addressed.
3.2.1	The custom tables were used due to resource constraints. We will explore the impact on resource when material view is used.
3.2.2	Encryptions of files are currently being done on pilot basis.
3.2.3	Currently this is part of our business process. Our business process will be reviewed with your recommendations in mind.
3.2.4	Super users have different levels of profile. Each super user is assigned any of these profiles depending on their responsibility. Management will review the profile and the responsibilities attached. However, out of seventeen users attached to the reports only two are active and working as consultant to the department.
3.2.5	Creation of different account for each user was to determine and monitor what each user would be doing at a particular time.
3.2.6	The responsibility matrix is being reviewed and updated.
3.2.7	When the updating of responsibility matrix is completed, this problem will be solved.
3.2.8	There are more view only profiles in the system. Management will review the entire responsibilities attached to each profile accordingly.
3.2.9	The IPPD2 Payroll Process Result enables the Sectional Heads to check the test payroll run and raise the red flag where necessary for

	corrections. They are to rollback runs which are not in the table so that in the future arrears can be paid, hence that responsibility. Management will review the entire responsibilities attached to IPPD2 Payroll Process Results.
3.2.10	When the updating of responsibility matrix is completed, this problem will be solved.
3.2.11	Management will task the parties responsible to review it.
3.2.12	The Database was upgraded to 11g in May 2012 with the current patches applied awaiting the next release of patches from Oracle.
3.3.1	The salary structure is validated and approved by managements before they are changed. Also because of the uniqueness of this payroll and movements from employees from one organization to another, this situation exist. This being corrected with the Single Spine Salary Structure.
3.3.2	Managements will review the system on the account numbers validation.
3.3.3	There are controls to ensure that certain allowances are not beyond the stipulated figure approved by MOFEP. Also there are exceptional reports which reflect the figures.
3.3.4	There is a checking feature configured in the system to reject duplicate employee. This is the national identifier that is the Social Security number.
3.3.5	Allowances which are based on a percentage of monthly salary are not paid. However, allowances which are absolute amounts could bypass the logic. Those allowances have being identified and appropriate action being taken.
3.3.6	Salary arrears are not user enterable. The system calculates from the backend, so there is no human intervention. There is however Salary Arrears Pre-production which caters for employees who have arrears prior to their migration onto the GOG Payroll system.
3.4.1	Managements will task the technical team and consultants to review the elements and the obsolete records purged.
3.4.2	Some of the arrears being paid or deducted go beyond the currency conversion date. The new elements will have new currency at both output and input
3.4.3	This was an implementation decision during the system design of IPPD2, and every segment has its use.
3.4.4	Rerun elements were used for retro run to check missing elements. They will be review and those with no effect on payroll run deleted
3.4.5	
3.4.6	
3.4.7	Each job, organization, grades and locations approved by MOFEP need to be created though may not be in use at the moment
3.5.1	
3.5.2	Bank account number is a compulsory field, but the rural banks do not have account number so that is possible. The field accepts characters because of the format the banks issue them.
3.5.3	With implementation of single spine pay policy, a lot a work need to be done before salaries are paid. The situation will be normalized by the end of September 2012
3.5.4	
3.5.5	
3.5.6	It is so because of the policies we have for the payment of overtime allowance.



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