

**GHOST WORKERS FRAUD, BLOATED WAGE BILL AND  
EMPLOYMENT REDUCTION IN PRIMARY AND SECONDARY  
EDUCATION SECTOR IN BAYELSA STATE**

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**ABSTRACT**

This paper examines the issue of ghost workers fraud and how it impacts wage bill and unemployment in primary and secondary education sector in Bayelsa State. The study adopted cross-section and ex post-facto research design and gathered data through structured questionnaire and content analysis. A sample size of 622 respondents was drawn from primary and secondary education sector through a combination of purposive and simple random sampling techniques. The study adopted Fraud Management lifecycle theory by Wilhelm (2004) as its theoretical framework. Mean and standard deviation were used in answering the research questions while chi-square was used in testing the hypotheses for the research. All results above mean of 2.5 were accepted. The findings of the study indicated that the incidence of ghost workers fraud not only bloats the wage bills in primary and secondary education sector, it reduces employment opportunities for qualified applicants. We recommended among other things for the centralization of employment process in the State to eliminate ghost workers fraud in order to save public funds for infrastructural development especially in primary and secondary education sector.

**Keywords:** Ghost workers fraud, wage bill, employment reduction.

**INTRODUCTION**

Efforts have been made over the years to fight the menace of ghost workers fraud in the public service by successive governments and administrations, yet the practice remained unabated (Utebor, 2014:2). While corruption takes different forms in the public service, ghost workers fraud has been found to inflate the cost of governance to the detriment of overall development in developing societies (Gberevbie and Iyoha, 2007:401). In most countries, including Nigeria, ghost names are said to be a common payroll fraud in the federal, state as well as local governments. Payroll system in the three tiers of governments is reported to be unlawfully

manipulated by payroll operators who infiltrate it with non-existence name for personal wealth accumulation. The Nigeria federal government through biometrics applications uncovered that it was wastefully making payment running in billion of Naira to illegitimate workers.

A ghost employee is a person whose details is logged into the payroll system of an organization as a staff but who does not report for work. In this instance, the ghost can either be a genuine person deliberately or not is placed on the payroll, or a fake imaginary identity created by the perpetrator to defraud the organization (Shahnewaz, 2015:2). A case study from World Bank on Civil Service Databases in Nigeria shows that apart from the existence of traditional ghost workers, there are other forms of payroll irregularity in the public sector which the multilateral organization termed 'non-apparent ghosts'. These are categories of staff that receive unearned salaries through false means; for instance staff who have multiple jobs in the civil service, receives multiple salaries using different names, staff who collect pay or allowances that is above their entitled right, staff who still receive full salary while on leave of absence, and employees who had been transferred or retired yet their names are in the payroll (McCallum and Tyler, 2001:1). There are also diasporan ghost workers; these are categories of workers who are duly employed but have absconded and never report to work. Many of them have other means of livelihood outside their workplace. They collect their salaries and allowances through e-payment in connivance with an insider.

The high occurrence of ghost workers syndrome in Nigeria obviously expounds specific and worrisome situation in which cost of governance is high and annually, budgetary provision for government's recurrent expenditure is excessively bigger than that of its capital component. Resultantly, Olaseni (2016:3) asserts that ghost workers and payroll fraud leads to paucity of fund which is required by Federal, State and Local Government for provision of critical infrastructure in education, health, power, water, roads etc. The World Education forum expressed this worry over scenario when it stated that fraud is a conduit pipe that sap on scarce resources otherwise meant for education and other dire need sectors should be checked. However, it asserts that any conscious efforts to raise the standard of the education sector and realize the vision of education for all children must first tackle the problem of fraud and transparent use of scarce resources (Reinikka and Smith, 2004:4).

## **STATEMENT OF THE PROBLEM**

Ghost worker fraud, an avenue through which large sums of fund is siphoned from public treasury, has become an age-long problem in Nigeria and seems to be irresolvable despite various efforts made by Government to eliminate it. Thurston as cited in Nyaledzigbor (2015:2) claimed that public sector in many countries have ghost workers on their payrolls who receive salaries without working for it. Ghost workers fraud constitutes an economic sabotage and drain

to scarce resources of different tiers of government. Investigation by Oyelade (2016:1) revealed that fund lost to this fraud is huge and capable of derailing and distorting government's developmental plans. Oyelade pointed out that ghost workers fraud impact government and governance negatively by compensating idleness; that is government is paying for inactivity which runs against cost benefit analysis principle.

While the state of poor infrastructure is evident in all sectors of the economy, poor educational infrastructure in primary and secondary education in Bayelsa State is more worrisome. Bayelsa State is listed among other States which is educationally less disadvantaged (Ogochukwu and Olaowei 2015:2). The disadvantaged position is evident in the rural areas in Bayelsa State with a common view of school buildings that are dilapidated, inadequate chairs and sitting desks, poorly trained and unmotivated teachers who tutor students without books and uniforms. For too long, teaching and learning has been in a moribund or comatose condition in Bayelsa State, which attest to the state of underdevelopment in primary and secondary education (Ogochukwu and Olaowei 2015:3). The consequence of this failed educational system is low enrolment in schools and poor performance in external examination. The development implications of this state of affairs on the primary and secondary education sectors in Bayelsa State have aroused my scholarly curiosity.

There are however, few scholarly and empirical researches on ghost workers fraud in the public service in Nigeria and other African countries. Anele (1996) takes credit as a pioneer in empirical research in this subject as a sociological discourse. The focus of the study was to explicate the phenomenon of ghost workers as a variant of emergent fraud in Rivers State public service. In a bid to provide answer to the cause of ghost workers fraud among public servants, he conclusively established a link between the phenomenon of the ghost workers fraud and the peripheral capitalism in Nigeria. The study appropriated the Marxist Political Economy theoretical framework and argued that the ghost worker fraud is a syndrome associated with peripheral capitalism which emphasizes appropriation of wealth without corresponding production. Amoako-Tuffour (2002:1-16) conducted a research on the mechanism of ghost workers and payroll fraud in the public sector and sought to investigate what proportion of public sector wage bill of Ghana was due to ghost workers and other payroll irregularities. His finding shows that government in Ghana pays about 5.8% of its monthly salaries to ghost workers every year and that Ghana's wage bill is not a reflective of its true size of the public sector and its quality of service delivery to national income.

Nyaledzigbor (2015:1-12) carried out a quantitative study to examine the effects of ghost workers on the payroll of government in Ghana. The study revealed that there was a correlation between the level of opportunities for ghost workers and the number of ghost workers in public

institutions in Ghana. The finding of the study shows a correlation between the size of government establishment and the number of incidence of ghost workers on the payroll.

Some of the studies reviewed above made a generalized investigation on the impact of ghost workers fraud to overall socio-economic development without an in-depth demonstration of how ghost workers fraud impacts different socio-economic sectors and institutions like education, health, rural development and power/energy, etc. Against this backdrop, this study sought to fill this gap by specifically investigating the development implications of ghost workers fraud on primary and secondary education sector in Bayelsa State.

### **OBJECTIVE OF THE STUDY**

The specific objectives of this study are to:

- i. Explore the dimensions of ghost workers fraud in Bayelsa State.
- ii. Examine the effects of ghost workers fraud on the wage bill of primary and secondary education sector in Bayelsa State.
- iii. Investigate the impacts of ghost workers fraud on reduction of employment opportunities for qualified applicants in primary and secondary education sector.

The following research questions guided the study:

- i. What are the various dimensions of ghost workers fraud in primary and secondary education sector?
- ii. What are the consequences of ghost workers fraud on the wage bill of primary and secondary education sector in Bayelsa State?
- iii. How does ghost workers fraud reduce employment opportunities for qualified applicants in primary and secondary education sector?

### **RESEARCH HYPOTHESES**

The following hypotheses guided the study:

H<sub>0</sub> 1. There is no significant difference between the incidence of ghost workers fraud and bloated wage bill in Primary and secondary education sector.

H<sub>0</sub> 2. There no is significance difference between the incidence of ghost workers fraud and reduction in employment opportunities for qualified applicants.

## **FRAUD MANAGEMENT LIFECYCLE THEORY**

Fraud Management Lifecycle theory was propounded by Wilhelm (2004). Central to the postulations of the theory is that the occurrence and effective management of the entire Fraud Management Lifecycle would lead to proportional reduction in fraud losses and its impacts in organisations. Accordingly, the theory presumes that there are eight stages which underline Fraud Management Lifecycle: deterrence, prevention, detection, mitigation, analysis, policy, investigation, and prosecution. The management of these eight stages would lead to either success or failure in fraud management.

One weakness of this theory is that it failed to consider the causative factors of fraud in society. However, the reasons for adopting the Fraud Management Lifecycle theory are numerous. This theory is adaptive and transforming. The eight stages which are: deterrence, prevention, detection, mitigation, analysis, policy, investigation, and prosecution are comprehensive and effective in analyzing the dynamic occurrence of fraud. The theory considers all components and stages necessary to eradicate ghost workers fraud in public service in Nigeria.

Another central need for adopting this framework is its emphasis on the importance of analyzing the impacts of fraud on the society. According to Wilhelm (2004:9) analysis as one of the stages of fraud management lifecycle is characterized by activities to identify and understand losses that occurred in the system. Analysis tries to assess the cost implications and effects of fraud on the system using cutting-edge technologies like forensics and biometrics. The analysis of implications of ghost workers fraud on wage bill, unemployment and infrastructural provision in public primary and secondary school underscores the adoption of this theoretical framework.

## **RESEARCH METHOD**

Cross-sectional and ex-post facto research design was adopted for the study. A sample size of 622 was drawn for the study using purposive and simple random sampling techniques. To derive this, we divided our study population of 1,652 into two categories namely; central/public administration category and frontline category. The central/public administration category include: Ministry of Education, State Universal Basic Education Board, Post Primary Schools Board, Accountant Generals' Office, and Local Government Education Authorities, while the frontline category includes: Principals, Vice Principals and Head Masters in primary and secondary schools. All members of the central/public administration categories numbering 106 were purposively selected as part of the sample size because of their relevance to the study, while Taro Yamane and simple random sampling were applied to select additional 515 respondents from the frontline category (primary and secondary schools).

**Methods of Data Collection/ Instrumentation**

The primary data for this study were generated from structured questionnaire using Likert four point rating scales format of strongly agree, agree, disagree, strongly disagree and very high extent, high extent, moderate extent, low extent. Content or document analysis on government policy papers were adopted as part of our secondary method of data collection. We sought for document on reports of biometric verification exercises; analysis of payrolls and wage bills in primary and secondary education sector for Bayelsa State.

**Methods of Data Analysis**

Mean score and standard deviation were applied to answer the research questions with 2.5 as criterion value for accepting or rejecting items of the research questions. Chi square (X<sup>2</sup>) statistical tool was used to examine the relationship between ghost workers fraud and development implications.

**Data Presentation**

**Research Question 1:** What are the various dimensions of ghost workers fraud in primary and secondary education sector?

**Research Question 2:** What are the consequences of ghost workers fraud on the wage bill of primary and secondary education sector in Bayelsa State?

**Table 1: Displaying the mean and standard deviation of responses on the dimensions of ghost workers fraud and extent to which it impact on wage bill.**

S/N	Questions on extent to which ghost workers fraud impact on wage bill.	RESPONSES				TOTAL	MEAN	SD	Decision
		VHE (4)	HE (3)	ME (2)	LE (1)				
1.	Extent to which ghost workers fraud leads to bloated wage bill.	201 (804)	285 (855)	79 (158)	51 (51)	616 (1868)	3.03	0.89	Agreed
2.	Extent to which multiple salaries using different names increases government	192 (768)	278 (834)	81 (81)	65 (65)	616 (1829)	2.97	0.93	Agreed

	wage bills.									
3.	Extent to which double/multiple employment in public service lead to wage bills.	149 (596)	282 (846)	104 (208)	81 (81)	616 (1731)	2.81	0.77	Agreed	
4.	Extent to which payment of salary greater than entitled rank/ grade increase wage bill	216 (864)	241 (723)	69 (138)	90 (90)	616 (1815)	2.95	1.02	Agreed	
5.	Extent to which payment of salary to public servants on leave of absence increase wage bill	190 (760)	251 (753)	70 (140)	105 (105)	616 (1758)	2.85	1.04	Agreed	
6.	Extent to which under-aged/over aged persons in the payroll system increases personnel cost	219 (876)	249 (747)	61 (122)	87 (87)	616 (1832)	2.97	1.01	Agreed	
7.	Extent to which undelete retired staff in the payroll increases wage bill.	298 (1192)	252 (756)	37 (74)	29 (29)	616 (2051)	3.33	0.79	Agreed	
8.	Extent to which unearned promotion increases wage bill.	213 (852)	270 (810)	91 (182)	42 (42)	616 (1886)	3.06	0.87	Agreed	
<b>GRAND MEAN</b>							<b>3.00</b>	<b>0.92</b>	<b>Agreed</b>	

Source: Researcher's fieldwork, July, 2017.

Table 1 above shows the dimensions of ghost workers fraud and extent to which it impacts on wage bill of primary and secondary education sector in Bayelsa State. The result showed that there is prevalence of the following fraudulent activities that impacts on wage bill: double employment, double and/ or multiple salaries using different names, receiving pay or allowances greater than their grade or what they are entitled to, children or over-aged persons on the payroll, backdated employments, inherited employments, absconded workers who receive salary, employees on leave of absence (example study leave), but continue to receive full salary, and staff who had been transferred and/or retired but earn salary.

The Table further showed that respondents unanimously agreed on items 1, 2, 3, 4, 5, 6, 7 and 8 with mean scores of 3.03, 2.97, 2.97, 2.81, 2.95, 2.85, 2.97, 3.33 and 3.06 which is above the criterion mean of 2.5 and a standard deviation of 0.89, 0.93, 0.77, 1.02, 1.04, 1.01, 0.79 and 0.89, respectively. The grand mean score of 3.00 also indicated that the respondents agreed on all the items on the questionnaire listed on the table on the extent to which ghost workers fraud impact on wage bills. This implies that they concur positively on the existence of various dimensions of ghost workers and payroll fraud outlined on table 2.4 above and its potentiality to over bloating the wage bills of the primary and secondary education sector. The result is in line with finding by Yanusa (in Nyaledzigbor, 2015:) that ghost workers increase the personnel cost or wage bill of government workforce above the wage ceiling, which leads invariably to budget overruns in many countries, especially developing ones.

**Research Question 3:** How does ghost workers fraud reduce employment opportunities for qualified applicants in primary and secondary education sector?

**Table 2: Displaying the mean and standard deviation of responses on the impact of ghost workers fraud on reduction of employment opportunities for qualified applicants.**

S/N	Questions on impact of ghost workers fraud on employment opportunities.	RESPONSES				TOTAL	MEAN	SD	Decision
		SA (4)	A (3)	D (2)	SD (1)				
9	Hinders employment opportunities for qualified applicants?	314 (1256)	237 (711)	24 (48)	41 (41)	616 (2056)	3.33	0.84	Agreed
10	Backdating date of first appointments hinders employment vacancies.	345 (1380)	235 (705)	21 (42)	15 (15)	616 (2142)	3.48	0.68	Agreed
11	Affects economic capacity of	312 (1248)	260 (780)	29 (58)	15 (15)	616 (2101)	3.41	0.69	Agreed

	government to employ qualified applicants.								
12.	Elimination of ghost workers and payroll fraud will create vacancies for employment.	299 (1196)	248 (744)	51 (102)	18 (18)	616 (2060)	3.34	0.75	Agreed
13.	Illegal and Unqualified employment blocks vacancies.	331 (1324)	212 (636)	41 (82)	32 (32)	616 (2074)	3.37	0.82	Agreed
<b>GRAND MEAN</b>							<b>3.39</b>	<b>0.76</b>	<b>Agreed</b>

Source: Researcher’s fieldwork, July 2017.

Table 4.2 above shows the extent to which ghost workers fraud reduces employment opportunity of qualified applicants in primary and secondary education sector in Bayelsa State. We deduce from the data displayed that there is an overwhelming affirmation on the statement that ghost workers fraud reduces employment opportunities for qualified applicants. This is displayed in items 9, 10, 11, 12 and 13 with mean scores of 3.33, 3.48, 3.41, 3.34 and 3.37 which is above the criterion mean of 2.5 and a standard deviation of 0.84, 0.68, 0.69, 0.75 and 0.82 respectively. The grand mean score of 3.39 also showed that the respondents agreed on the items listed on the table as the extent to which ghost workers and payroll fraud impact on employment opportunities for qualified applicants. The result shows that ghost workers and other related payroll fraud like backdating of date of first appointments, unauthorized and illegal employment blocks vacancies and reduce the financial capacity of government to employ qualified and willing applicants into primary and secondary education sector.

**Data Analysis**

**Ho one:** There is no significant difference between incidence of ghost workers fraud and high wage bill in primary and secondary education sector in Bayelsa state.

**Table 3: Chi-square analysis of impact of ghost workers fraud on wage bill.**

<b>Variables</b>	<b>Statistics Item</b>	<b>X<sup>2</sup><sub>cal</sub></b>	<b>X<sup>2</sup><sub>crit</sub></b>	<b>Sig. Level</b>	<b>Decision</b>
Ghost workers fraud.	Chi-square X <sup>2</sup>	187.41	32.67	0.05	Reject Ho
High wage bill	Degree of Freedom (Df)	21			

Source: Calculated from fieldwork data.

Table 4.3 above shows that chi-square calculated (X<sup>2</sup>) is 187.41 while the critical table value is 32.6 at 0.05 level of significance. Since the calculated value is greater than the critical table value. Therefore the null hypothesis was rejected, X<sup>2</sup>(21) =187.41, P<0.05; which implies that there is a significance difference between incidence of ghost workers fraud and high wage bill in primary and secondary education sector in bayelsa State.

**Table 4.4: Summary of cost implication of ghost workers fraud for SUBEB**

<b>MDA</b>	<b>Expected Staff</b>	<b>Attended</b>	<b>Absent</b>	<b>Passed</b>	<b>Failed</b>	<b>Total No Declared non-existing staff</b>	<b>Monthly cost implication</b>
SUBEB	14,090	13,510	580	11,910	1,600	2180	43,000,000

Source: Bayelsa State Biometric information System, 2009.

**Table 4.5: Summary of cost implication of ghost workers fraud for Post Primary School Board (PPSB)**

<b>MDA</b>	<b>Expected Staff</b>	<b>Attended</b>	<b>Absent</b>	<b>Passed</b>	<b>Failed</b>	<b>Total No Declared non-existing staff</b>	<b>Monthly cost implication</b>
Post Primary School Board	5,785	7,293	492	5,198	95	587	17M

Source: Bayelsa State Biometric information System, 2009.

Table 4. and 5 above is the content analysis of staff biometrics verification exercise report for Bayelsa State SUBEB and Post Primary School Board. The report indicates that monthly cost implication lost on account of ghost workers fraud in Post Primary School Board amounted to 17 million Naira and annual cost implication of 204 million. While table 4.17 above indicates that 43 million and 516 million Naira is lost monthly and annually respectively on account of ghost workers fraud in Bayelsa SUBEB. This corroborates the assertion by our respondents that the activities of ghost workers fraud bloat the wage bills of primary and secondary education sector in Bayelsa State.

Another verification exercise was carried out that covered between February, 2012 and December, 2015. The report indicates that Post Primary schools Board had a staff strength of 6,411 in February 2012 with a wage bill of 601 million monthly but after the verifications in December, 2015 the staff strength reduced to 5,620 and wage bill dropped to 510 million despite the promotions and increment that were implemented within the period. Government was thus losing 90 million monthly and 1.08billion annually to ghost workers fraud in PPSB alone. The report further showed that Bayelsa UBE (primary and junior secondary) had staff strength of 11,961 in February 2012 with a wage bill of 757 million Naira monthly. After the verification in December 2105, staff strength and wage bills reduced to 10,729 and 704 million Naira monthly respectively. The financial loss from ghost workers fraud in UBE (primary and junior secondary) alone stood at 53 million Naira monthly and 636 million Naira annually. In total, the cost implication of ghost workers fraud in primary and secondary education sector between February 2012-December 2015 amounted to 1.7 billion Naira annually.

**Ho Two:** There is no significant difference between incidence of ghost workers fraud and reduction of employment opportunities for qualified applicants in primary and secondary education sector in Bayelsa State.

**Table 6: Chi-square calculation and analysis on incidence of ghost workers fraud and reduction in employment opportunities for qualified applicants.**

Variables	Statistics Item	X2cal	X2crit	Sig. Level	Decision
Ghost workers fraud.	Chi-square X2	429.79	21.03	0.05	Reject Ho
Reduction of employment opportunities for qualified applicants	Degree of Freedom (Df)	12			

Source: Calculated from fieldwork data, 2017.

Table 4.6 above shows that chi-square calculated ( $X^2$ ) is 429.79 while the critical table value is 21.03 at 0.05 level of significance. Since the calculated value is greater than the critical table value ( $X^2(12) = 429.79, P < 0.05$ ), the null hypothesis was rejected; which implies that there is a significance difference between incidence of ghost workers fraud and reduction in employment opportunities for qualified applicants in primary and secondary education sector in Bayelsa State.

Below is content analysis of Staff biometrics Verification Exercise Report from Bayelsa State e-Governance Bureau (2009) for SUBEB and Post Primary School Board.

**Table 7: Summary of ghost workers/ non existing staff for SUBEB**

MDA	Expected Staff	Attended	Absent	Passed	Failed	Total No Declared non-existing staff
SUBEB	14,090	13,510	580	11,910	1,600	2,180

Source: Bayelsa State Biometric information System, 2009.

**Table 4.8: Summary of ghost workers/ non existing staff for PPSB**

MDA	Expected Staff	Attended	Absent	Passed	Failed	Total No Declared non-existing staff
PPSB	5,785	7,293	492	5,198	95	587

Source: Bayelsa State Biometric information System, 2009.

Table 7 and 8 above indicates that 2,180 and 587 names in the payroll of SUBEB and PPSB respectively were declared as ghost workers after biometrics verification exercise organized by Bayelsa State e-Governance Bureau (2009). These figures emanating from this sector corroborates the expression by our respondents that ghost workers fraud hinders employment opportunities for qualified applicants.

## **DISCUSSION OF RESEARCH FINDINGS**

The findings revealed the modus operandi or the various dimensions of ghost workers fraud used in the civil service in Bayelsa State to divert scarce public funds for private use. The various dimensions of the ghost workers fraud found in primary and secondary education sector are: double or multiple employment, receiving of double and/ or multiple salaries using different names, receiving of pay or allowances greater than ones entitled grade, over-aged persons or

children on the payroll, backdated employments, inherited employments, absconded workers who receive salary, employees on leave of absence who still receive full salary, and staff who had been transferred and/or retired that still earn salary.

The findings also showed that through the incidence of ghost workers fraud, nominal and payrolls of departments and parastatals in primary and secondary education sector are manipulated for pecuniary reasons; which rapidly shoot up the wage bills of government. This finding is in line with the report of Executive Secretary of Bayelsa State Universal Basic Education Board (SUBEB), Mr Walton Liverpool who declared in May, 2016 that a payroll fraud involving 50 dead people in the payroll of State Universal Basic Education Board (SUBEB) was uncovered. The statement further disclosed that the government uncovered over 765 illegally employed teachers in the eight local government areas of the State (Addeh, 2016). Data provided by verification/Biometrics capture exercise conducted by Bayelsa State Due Process and e-Governance Bureau shows that Bayelsa State Universal Basic Education Board and Post primary school Board (PPSB) alone constituted about 25% of 11, 179 that were declared as non-existing and ghost workers. This buttresses the fact that public primary and secondary schools in Bayelsa State are hotbeds for ghost workers fraud.

Also, this finding agrees with previous finding by Adongai and Victor (2016:53). According to them, Bayelsa state have in the past years recorded a rapid increase in its wage bill without any formally approved increase of the workforce; since there have been embargo on fresh employment. What have been happening in the system is all manners of racketeering for pecuniary reasons, which has resulted in the bloated wage bill of the State's civil service. This finding is supported by policy statement and reports of Bayelsa State judicial commission of inquiry on payroll fraud in the 8 Local Government areas (LGAs) and 32 Rural Development areas (RDAs). The policy statement reveals that ghost workers and related payroll fraud in LGAs and RDAs cost the State about 2.5 billion naira annually. The report of judicial commission of inquiry on payroll fraud has shown 3,037 persons (representing 32.7% of the entire workforce) were declared as non existing employment in the 8 LGAs of Bayelsa State with monthly cost implication amount to 99.34million and annual cost implication of 1.19billion. In the RDAs, unauthorized and non existing employment stood at 3,243 persons (representing 56.8% of the entire workforce) with a total monthly cost implication of 118.78 million Naira and annual wage bill implication of 1.41b Naira.

The findings also indicate that ghost workers fraud reduce or hinder employment opportunities for qualified job seekers in the State. It also corresponds with the study of Nyaledzigbor (2015:110), who maintained that when ghost workers are eliminated in the payroll system of government, available unemployed persons could be absorbed in the government service;

thereby reducing the rate of unemployment and poverty. This position was reiterated by Oseloka (2016:2) when he stated that thousands of ghost workers had been detected in the federal civil service at different times, a lot more still needs to be done by the federal, states and local government councils to stamp out the scourge and prevalence of ghost workers. These ghost names in the payroll are actually the ones saturating the nominal rolls and causing unemployment; and it is high time the ghosts were identified and flushed out of the civil service to pave way for the real graduates and youths to be gainfully employed.

## **CONCLUSION**

The study has shown the development implications of ghost workers fraud in primary and secondary education. Findings of the study revealed the modus operandi or the various dimensions of ghost workers fraud fraudulently used to divert scarce public funds to private pockets. As a result of high incidence of ghost workers fraud, nominal and payrolls of departments and parastatals in primary and secondary education sector are manipulated for pecuniary reasons; which rapidly shoot up the wage bills of government.

The findings of the study indicate that ghost workers fraud reduces or hinders employment opportunities for qualified job seekers in the State. The saturation of nominal and payrolls with ghost names have forced the government to continually place embargo on employment, thereby, hindering the employment vacancies where available unemployed persons could be absorbed in the government service.

## **RECOMMENDATIONS**

Based on the foretasted findings of the study, we put forward the following recommendations:

- i. Where it is established that a given official or group of officials have been involved, or complicit in illegally inflating of staff nominal roll through fictitious name(s), that official or group of officials should be summarily dismissed and made to refund all monies lost by Government on account of such fraudulent act. To this end, the mechanism for dispensing discipline in the various services should be strengthened and given teeth.
- ii. The State Government should strengthen the Post Primary Schools Board, State Universal Basic Education Board and Local Government Education Authorities to enable it properly discharge its statutory regulatory responsibilities particularly in the area of oversight functions with regard to primary and secondary education sector.

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