

Appraisal of Factors Responsible for “Ghost Workers” Syndrome in Public Service and its Impact on the Performance of the Sector in Nigeria

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Abstract

The ghost worker syndrome has been a problem across all tiers of the government in Nigeria and led to the government spending billions of naira to non-existing employees. This paper examines factors responsible for ghost worker syndrome in public service and its impact on the performance of the sector in Nigeria. There is scholarly evidence that organizational structure, socio-political and environmental influence, corruption by management, government laws and policies were factors responsible for ghost worker's syndrome in public service in Nigeria. There are evidently variations of dangerous ghost workers in public service in Nigeria, and the fraud emanating from these ghosts has negative effects on not just only the economy of Nigeria, but ghost worker's syndrome has denied Nigerian labour force for being gainfully employed to earn a living and the management system in public sector often function inefficiently due to ghost worker's syndrome. The therefore, the paper recommended that the corrupt officers found guilty of any fraudulent offences relating to ghost workers should be sanctioned so as to serve as deterrent to others.

Keywords: *Ghost Workers, Syndrome, Public Service, Performance, Sector*

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Background to the Study

Total elimination of ghost employees from government payrolls is a goal that is yet to be attained in the country. Centring on the ghost worker syndrome in public sector in Nigeria, one notes that its prevalence is no unique event. To different varying degrees it pervades all countries, (Makumbe, 1999) and has been part of human experience for centuries (Kessler, 2015; Tello and Tello, 2013). Although in Nigeria, government at all levels is the biggest employer of labour. Nonetheless, the "ghost worker syndrome" in public sector has become more complex and intense, especially in the developing world, with emerging economies and developing education systems (Doh, Rodrigueez, Uhlenbruck, Collins and Eden, 2008). According to Oguzierem and Sofiri (2017) ghost workers and payroll fraud refers to all processes of employee impersonations that have salary cost implication on the concerned government. It includes all illegal, unauthorized, unqualified, fictitious and non-existing staff that makes salary claims from the government coffers. This implies that underage, overage, backdated employments, inherited employments, unqualified staff and unauthorized staffs even though they report for work daily; are categorized as part of ghost workers and payroll fraud in the public service. In most instances, these fraudulent public officeholders forge the necessary documents and authorizations to add an employee on the payroll.

Leyira and Temple in Oguzierem, Sofiri and Okodudu (2017) asserted that apart from traditional ghost workers which are fictitious and non-existing employees added to the payroll by payroll managers, there are also the non-apparent ghost workers. These categories of ghost workers fraud are real staff in the public sector who receives fictitious pay through payroll irregularities. They include staff who receive unearned salaries through false means; for instance, staff who have multiple jobs in the civil service, receives dual or many salaries using pseudo names, employees who earn levels of pay or allowances greater than their rank, employees on temporary absence or leave of absence but who continued to earn full salary, and employees on transfer or retirement but whose names are in the payroll. The ghost workers syndrome is not limited to the salary payroll but also to pension payroll as many of the ghost workers enumerated above naturally graduate to the pension scheme while others are added by managers of the pension payroll. The problem was so severe that the pension schemes of many of the parastatals of the government spend huge resources in trying to fish out the culprits and in some cases collapsed under the weight.

The impact of ghost workers in public service in Nigeria are enormous, Leyira and Temple (2018) revealed that ghost workers drain on the resources of the country as hundreds of billions of Naira is spent paying salaries and pensions entitlements to non-existent workers and in many cases to individuals who have no reason for collecting such pay other than the fact that they knew somebody who could easily add their name to the payroll. For example, the ministry of finance recently revealed that almost 24,000 ghost workers were discovered in the payroll of the federal civil services which saved the government in excess of N2billion Naira in salaries in 2016. This is in addition to the over 60,000 ghost worker weeded out of the federal government payroll in 2014 (Leyira and Temple, 2018).

Olken and Pande (2012) argue that fraud as a result of the ghost workers syndrome is mainly due to inadequate research/information on the phenomena. The problem has become quite pronounced and noticeable considering the present economic realities in the country. With falling prices in crude oil the major source of income of the country, the government has been known to borrow to pay salaries of workers many of whom are ghosts. Whatever the causes of the problem, the point remains that it cannot be allowed to continue.

In order for a ghost employee scheme to work, four things must occur; namely, the ghost must be added to the payroll; time keeping and wage rate information must be collected; a paycheck must be issued to the ghost, and the paycheck must be delivered to the perpetrators or accomplices according to Blandiner, (2016). The federal and state governments have over the years instituted several policies many of which have failed to yield the desired result. For example, the governments at all levels over the years have embarked on employee verification processes including bio-data capturing, head counts at work desks bank/worker ID verifications all of which have yielded varying degrees of success but has failed to bring about a lasting solution.

This affects the socio-economic fortunes of the citizens and the rate of corruption is obviously the causes of this trend compared to other countries such as China with 4.1 % rate of unemployment, United Kingdom with 5.5% unemployment rate and USA about 6% unemployment rate yet with low levels of corruption, (National Bureau Statistics, 2015). For example a comprehensive audit conducted on the public service in 2011 by Ernst and Young (India), revealed government was the chief culprit as it had on its ranks over 75 000 ghost workers due to massive corruption, among them unqualified ZANU PF militias and party loyalists, Moses, (2014). All these "ghost employees" were supposed to be axed as the wage bill had become unsustainable and burdensome, with Treasury increasingly battling to meet its salary obligations of the bloated civil service and pensioners, Tendai, (2016). This paper addresses this problem through a detailed empirical analysis and attempts to explain the relationship between ghost workers syndrome in public service and the performance of the sector in Nigeria.

Ghost Workers

Ghost workers in the public service are individuals who receive salary from government but do not work or may not exist but their salaries are received by someone else (Tanzi, 2013). The World Bank (1995) described ghost workers in the civil service as names on the payroll, receiving wages, but cannot be shown to exist physically. They are workers who have died, retired, or left the civil service but were never recorded as such. They are fictitious persons whose pay is claimed by others. They are variants on a name with one person receiving two or more salaries.

Ghost workers are therefore nonexistent employees whose names are kept on the payroll and salaries paid to them. Ghost workers may be kept on the payroll if payroll managers delay in terminating the names from the payroll (Lekubu, 2013). In some cases, payroll

clerks include names of fictitious or separated employees on the payroll, forge their signatures, and collect the salaries on their behalf (Izedonmi and Ibadin, 2012). According to Association of Certified Fraud Examiners (2006) defined ghost worker as someone recorded on the payroll system, but who does not work for the business. This ghost worker can either be a real person who is placed knowingly or not on the organisation's payroll or it could be a factitious person invented by a dishonest employee. They explained further that ghost worker fraud is commonly perpetrated in organisations when the number of employee are large, particularly when the employees are spread out of the headquarters through the field administration across the geographical locations and payroll operations are less likely to be exposed to such fraud.

Separated staff members are employees who have severed relationship with their employers through resignations, vacation of post, or death but continued to receive salaries. Sometimes, the "ghost workers show up for brief periods and disappear for much of the time in order to pursue private activities during the time they should be working for the government" (Tanzi, 2013).

Public Service

Public service refers to all organization that exists as part of government's machinery for implementing policies and programmes as well as for delivering services to meet the need of citizens. The civil service is part of the public service. It is often referred to as the "core" service because it directly services the executive branch of government. Accordingly, officers in ministries and extra ministerial departments and those whose recruitment and career progression are determined by the Federation and the Federal Civil Service Commission are civil servants.

The public service or the public bureaucracy on the other hand, is often referred to as the "enlarged" service. It is made up of other service outside of the core civil service, and inclusive of the civil service, to encompass the following:

- i. The police service and other security agencies.
- ii. The armed forces (army, navy, air force)
- iii. The national (or state) assembly services
- iv. The judicial service
- v. Parastatals and agencies-regulatory agencies, educational institutions, research institutes, infrastructure agencies, statutory agencies and other services providers owned by government and established by Acts of the National Assembly.
- vi. Companies or enterprise in which Government or its agency owns controlling shares or interest.

The Federal Public Service has many central agencies some of which are;

- i. Federal Civil Service commission
- ii. National Assembly Service Commission
- iii. Judicial Service Commission
- iv. Office of the Head of the Civil Service of the Federation.

Public Service is co-ordinate by the President through the secretary to the Government of the Federation; Head of the civil service of the Federation, the respective heads of other services (Judicial, National Assembly, Police etc) as well heads of relevant public service central agencies. In most countries of the world, the Head of Government is the Head of the public service. This is because as explained earlier, the public service includes the civil service, the police, etc. Consequently, the President of the Federal Republic of Nigeria is the Head of the Public Service. This is affirmed in the 1999 constitution which refers to the President as “Head of state and Chief Executive of the Federation”.

The primary duty of the Public service is serving the public, the nation and the community, in order to promote the common good. This responsibility is to be discharged by:

- i. Serving efficiently, objectively and impartially.
- ii. Serving with skill, knowledge, respect and courtesy.
- iii. Being accountable and responsive.
- iv. Upholding the public trust at all times.

Performance

Performance is considered to be a construction (Quinn and Rohrbaugh, 1983; Venkatraman and Ramanujam, 1986; Henri, 2004) and the purpose of defining this concept is to determine its properties and dimensions. The notion of performance has an abstract character and its definition is made by reference to other concepts, on which we believe that performance is built. A concept is itself an abstraction of observable or measurable facts; certain concepts are at a high level of abstraction, and their explanation is achieved through other concepts, so they are called constructions (Quinn and Rohrbaugh, 1983).

Moreover, performance is difficult to define, but it can have at least three meanings or connotations: (1) a successful outcome of an action or the action itself; (2) performance shows the ability to move, thanks to the constant efforts; (3) the word performance is the carrier of an ideology of progress, effort, always make better (Bourguignon, 1997).

This definition of Bourguignon (1997) assimilates performance with an “action”, with a certain “behavior” (in terms of a dynamic view, meaning “to perform”) and not just as a “result” (in terms of a static view). A result is nothing if considered alone, because it cannot be separated from means of its activities and objectives: performance is based on logical action stages, starting with the intention and going till the actual result. Furthermore, we can make a distinction between “performance” and “being efficient” (Vilain, 2003), due to the fact that performance can be described more as a result of the past, while being efficient means to achieve the objectives in the future.

Klein, (1976) sustains that performance is a subjective and relative notion, mentioning six indicators which highlight the company performance: growth of the added value, return on engaged capitals, growth of fixed assets, changes in the workforce, covering the operating needs from the working capital, appointed liability compared with self-financing capacity;

Dubois, (1979) does not define performance, but he assesses it using five rating indicators: growth, profitability, productivity, liability, solvency; Bourguignon (1995) defines performance as being determined by achieving the organizational objectives;

Burlaud and Langlois (1999) consider that performance is not bad or good in itself. It is the same performance which can be evaluated as good if the objective is modest, or as bad if the objective is ambitious;

Cohen, (1995) makes a comparison between performance and efficiency and he sustains that performance assessment consists in comparing a monetary indicator showing the outcome of the company and a monetary indicator related to the employed means;

Lorino, (1995) considers that performance for an enterprise means everything that contributes to the improvement of the value-cost couple and not only what contributes to the cost decrease or to the value increase;

Marmuse, (2000) defines performance as being the one which allows maintaining a distance from the competition on a long term by being very motivated (based on the rewarding systems) applying to all members of the organisation;

Waterman, (1995) assimilates performance to the concept of excellence, which is based on four factors: the organization efficiency, social identity, achieving the objectives, the reputation of the organizations.

Fraud Diamond Theory

This research paper is guided by the fraud diamond theory as proposed by Wolfe and Hermanson (2004). They posit that fraud occurs due to four factors. These are the: Incentive/Pressure, Opportunity, capability and Rationalization. According to Wolfe and Hermanson (2004), most frauds would not occur without the right person with the right ability to carry out the fraud. Furthermore, the right person will have to observe and take advantage of an "Opportunity to commit the fraud considering that and incentive and rationalization can draw the person toward it. But the person must have the capability to recognize the open doorway as an opportunity and to take advantage of it by walking through, not just once, but time and time again.

A closer study of the ghost workers syndrome indicates that most of the factor as espoused by Wolfe and Hermanson (2004) are present in the ghost workers fraud environment in Nigeria. For Example, the prior system of manual personnel and wage management system basically was an open invitation to commit fraud. Thus, the overworked manual system was an opportunity. Capability to commit the fraud is provided by insiders in positions of authority who see the extra money to be made as an incentive while it is rationalized by the difficult economic environment and other corruption going higher in the food chain of the government.

Types of Ghost Workers Syndrome in Nigeria

The findings of Akeem, Momoh and Danlami (2016) revealed that, in the memory lanes of Africa, series of ghost oriented activities were recorded in political positions, organizations of whatever kinds, societies and even various households. The particular form of ghost employee schemes in Nigeria is yet to be ascertained. This is because, the fraud scheme takes different dimensions based on perpetual brainstorming by the perpetrators. The eight typical variations of ghost employee fraud scheme according to Association of Certified Fraud Examiners (2008) are:

i. Fictitious Employee: This kind of fraud is perpetrated by supervisors who allow the falsification of timesheet. At the end of each month, a payroll check will be diverted or the payment is channeled into the false bank account.

ii. Termination ghost employee scheme: This kind of scheme became feasible when an employee terminates his/her employment for personal reasons without informing the organization's authorities. The perpetrator logically indicates that such employee still work for the victim organization by falsifying the time report. Such perpetrator diverts the payroll check or payment into a falsified bank account.

iii. Pre-employment ghost Employee scheme: This kind of scheme occurs when recruitment and selection have been made, and it appears to the authority of the organization that placement of the selected employees has taken effect from a particular date, but the employees are yet to assume duties. Under this scheme, the employees are placed on payroll for a certain period before their assumption of duties.

iv. No-show ghost employee scheme: As the term implies, the real employee does not show up at work and provide no actual services. This kind of scheme is common in Nigeria, where an employee moonlights during the working hours. Under this scheme, the supervisor enters into agreement with the No-show employee, as to what percent will be taken on the monthly wage.

v. Temporary Employees bypass critical hiring control: These employees exist, but because of the temporary nature of their employment, hiring controls may be bypassed, and control over temporary employees is usually vested with the local manager making such bypassing uncomplicated (Association of Certified Fraud Examiners, 2008).

vi. Temporary employees working through agencies: A temporary agency hires employee on behalf of the organization for an agreed charge. Under this scheme, such agency connives with the requesting manager who approves that the stated kind of contract is valid and accomplished. The requesting manager approves the invoice indicating that the individuals were present and worked the day noted on the vendor invoice (Association of Certified Fraud Examiners, 2008). The organization pays the bills, and the agency, manager and the employee benefit from this fraud.

vii. Family member ghost employees: This is a very common kind of Ghost Employee Scheme in Nigerian Public Services, where top management members place name(s) on the payroll. In most cases, the name of a minor who is a family member, such as a baby, is used to divert paycheck or payment into a falsified bank account. Some owners of organizations also perpetrate this fraud to deceive the tax agency or for personal reasons.

viii. Unclaimed Payroll Check Scheme: Under this scheme, a manager terminates the appointment of an employee without formal procedure. Such terminated employee still appears as being effective on the payroll, but the perpetrator claims his/her check.

Factors responsible for ghost workers syndrome in public service in Nigeria

i. Organizational Structure - The principles and theories in practice in civil service go a long way to influence the general happenings therein, and also determine so many factors, ghost workers inclusive. The form of structure on ground or in practice in Nigeria civil service usually hinders merit in employee recruitment process. Example, in civil service, one way communication system exist where order comes from top to the bottom strictly non-negotiable while request go from bottom to the top. This does not give room for ideas, information, merit etc to flow from bottom to the top (Nwaogu, 2009).

ii. Socio-Political Environmental Influence - The climate of any entity that is facing autocratic, undemocratic, dictatorial and paternalistic management style is unsuitable and intolerant for merit and transparency to flow. Hence in any civil service where bad leadership exists, ghost worker is inevitable, and prevails against merit in the conduct of the organisation's business. According to Ile (1999) it is the role of management to adapt our organization to the current demands in the environment. The technological, economic, political, social, ethical environment must be managed by our managers.

iii. Corruption by Management - a selfish, ignorant, bossy and arrogant manager sees himself above the organisation's policies. Therefore, he does things „anyhow“ to his own advantage without consulting anybody or following the rules thereby paving way for nepotism to thrive.

The success and failure of any organization to a large extent depends on the leadership, and that is why Ile (1999) posits that:

Boss-induced inefficiency is the inefficiency brought about when the boss himself is inefficient, gives bad examples, stifles initiative and is unwilling to control his subordinates. The fact that it is recommended for top officials to be exposed to training suggests that bosses can and do induce inefficiency.

Furthermore, corruption from the top, according to Nye in Girling (1997) is a deviation from „normal duties“ of a public role for private, pecuniary or status gains. Such violation of duties or rules include bribery (use of reward to pervert the judgment of a person in a position of trust), nepotism (appointment by ascription rather than merit), and misappropriation of public resources for private gain. Eze (2009) challenge for efficiency in public sector is of the opinion that:

The corrupt nature of our public administrators is obviously informed by the poverty-ridden nature of our public administration... Nigeria access to government began to depend on political clientelism or Godfatherism, breeding the concept of monetizing public positions.

iv. High Cost of Conducting Transparent Recruitment Exercise - The expensive nature of conducting transparent job recruitment based on meritocracy in conjunction with stress, massive application letters to be screened from the thousands of job applications make Nigeria civil service to operate hidden/secret job market most often. Secret job market is where job opportunities/vacancies are not advertised publicly for the interested candidates to apply, rather those in position of authority smuggle in their cronies into offices and positions secretly without undergoing the normal recruitment process stipulated by the law. The resultant effect of this is the height of inefficiency and the mass of deadwood found in Nigeria civil service.

v. Government Laws and Policies - Due to the diverse multi-lingual, cultural, ethnic, religious and historical background of Nigeria, government in the bid to foster national integration and unity enacted legislations to encourage fair and equal representation in the allocation or sharing of national resources. This has been achieved through quota system, catchment area, and establishment of Federal Character Commission (FCC) etc which in the long run negates merit in Nigeria civil service recruitment process. Also in this category of government policies is the Executive Secret or Classified Document Acts via which top management cadre leverage on to shield certain information from public domain thereby abusively extending the Acts to recruitment by hiding vacancies and filling same with their cronies.

Closely related to this challenge of primordial and kingship ties brought into public service in Nigeria is the concept of federal character representation in the recruitment and appointment of public officers, which violates the principle of ideal bureaucracy. Therefore, with the heterogeneous nature of Nigeria society and its attendant federal character representation in the recruitment and appointment of public officers, this violates the principle of ideal bureaucracy. Therefore, with the heterogeneous nature of Nigeria society and its attendant federal character structure as contained in 1999 constitution, the various tribes or ethnic groups must be proportionally represented (Eze, 2009).

The political system or political parties and in some cases the military, sought to promote national integration by recruiting people on the basis of particularistic criteria. At a certain period (even presently), the “quota system” pattern of recruitment and appointment was adopted. This has metamorphosed into reflecting the “federal character” such recruitment policy is likely to damage the moral of civil service. Mediocrity, resulting from quota system or federal character (particularistic) in brazen disregard for professionalism is dangerous in job-placement sub-culture (Ezo, 2009).

Olken and Pande (2012) argue that fraud as a result of the ghost workers syndrome is mainly due to inadequate research/information on the phenomena. The problem has become quite pronounced and noticeable considering the present economic realities in the country. With falling prices in crude oil the major source of income of the country, the government has been known to borrow to pay salaries of workers many of whom are ghosts. Whatever the causes of the problem, the point remains that it cannot be allowed to continue. In order to find a lasting solution to the problem, the federal and state governments have over the years instituted several policies many of which have failed to yield the desired result. For example, the governments at all levels over the years have embarked on employee verification processes including bio-data capturing, head counts at work desks bank/worker ID verifications all of which have yielded varying degrees of success but has failed to bring about a lasting solution.

Impact of Ghost Workers Syndrome on the Performance of the Sector in Nigeria

Ghost employee fraud has negative effects on the Nigerian economy. This implies that ghost employee fraud has contributed to various hazards in the Nigerian economy through increasing unemployment and loss of financial resources.

A study by Okoye and Gbegi (2013) pinpointed that the impact of fraud and financial related crimes on the Nigerian economy are enormous when we consider the high rate of crimes and the amount involved especially on the area of advance fee fraud or 419 or Nigeria letter. Thus, a consensus can hold that fraud of whatever kind is a driver of economic fall, and the reason for tribulation in most economies of nations in Africa. This is because the grand ground of fraud in Africa provides a basis for most people that have to exercise power on the have-not in a fraudulent way, forcing the have-not to live below one dollar per week. The problem is that these people called the have are the custodians of the payroll system. They create ghosts easily within their power.

Leyira and Temple (2018) observed that ghost workers are a huge drain on the resources of the country as hundreds of billions of Naira is spent paying salaries and pensions entitlements to non-existent workers and in many cases to individuals who have no reason for collecting such pay other than the fact that they knew somebody who could easily add their name to the payroll. For example, the ministry of finance recently revealed that almost 24,000 ghost workers were discovered in the payroll of the federal civil services which saved the government in excess of N2billion Naira in salaries in 2016. This is in addition to the over 60,000 ghost worker weeded out of the federal government payroll in 2014. Many reasons have been adduced for the menace of ghost workers in Nigeria and other developing countries of the world.

Oguzierem, Sofiri and Okodudu (2017) focused on development implications of ghost workers fraud in primary and secondary education sector in Bayelsa State. The study for which data was collected from a sample of 622 public servants involved in the administration of primary and secondary education sector, drawn through purposive and simple random sampling techniques used chi-square statistic in testing the

hypotheses for the research. The results of the study indicated that irregular payment of salaries and allowances of employees, inadequate funding for provision of facilities and poor service delivery are some of the outcome occasioned by high incidence of ghost workers fraud in primary and secondary education sector in Bayelsa State.

Adongoi and Eyo (2010) investigated corruption in the civil service: a study of payroll fraud in selected Ministries, Departments and Agencies (MDAS) in Bayelsa State of Nigeria. The study whose objectives was the to unravel the factor responsible for payroll fraud in the state adopted expost-facto research design and gathered collected data mainly from secondary sources found that the crime of payroll fraud persists in Bayelsa State civil service despite measures taken by government to stem the fraud. It also showed that challenges such as inadequate funding and corruption confronting the Economic and Financial Crime Commission (EFCC) are responsible for the futile prosecution of culprits.

Enakirerhi and Temile (2017) explored the Integrated Personnel and Payroll Information System (IPPIS) in Nigeria by looking critically at the challenges of implementation of IPPIS, benefits to be derived when IPPIS is fully implemented and what the future holds. The study which descriptive in nature outlined that accurate and reliable personnel information, reduction or elimination of corrupt and sharp practices, facilitation of modern scientific and accurate budgeting and forecasting are the major benefits of IPPIS. These benefits are, however, threatened by skills transfer problem, poor supporting infrastructure, technological barriers for infer MDAs transfer, resistance from stakeholders and lack of will for accelerated implementation.

Ikechukwu and Chikwe (2015) focused on ghost workers syndrome and electronic human resource management in local government areas in Imo state. The study took a descriptive survey approach and data was sourced from the 164 completed and returned using five point likert scale questionnaire administered on the senior human resource management staff of sixteen selected local government areas in Imo state. The data was analyzed with Mann Whitney test (U) and the result revealed that the maladies that have infested the Nigerian local government system can be tackled through the effective deployment of electronic human resources management tools and that this will result in the reduction in the personnel cost which will help position the LGAs for effective and efficient grassroots service delivery.

Oguzierem and Sofiri (2017) assert that ghost workers and related payroll fraud have persisted in public service in Nigeria due to its multifarious nature and dimensions. Thus, their paper examined unauthorized employment as an emerging dimension of ghost workers and payroll fraud and how it affects wage bills of Local Government Areas (LGAs) and Rural Development Areas (RDAs) in Bayelsa State. The research findings revealed that for pecuniary and other reasons, public office holders in LGAs and RDAs in Bayelsa State were involved in continuous unauthorized employment that have bloated the wage bill and diverted funds meant for development of local areas.

In another study, Nyaledzigbor (2015) researched on Payroll Fraud: Effects of Ghost Names on the Government Wage Bill in Ghana. The objective of the study was to extend Cressy's conceptualization of the fraud triangle theory to test the applicability of Reinikka and Svennson's graft estimation model by using non-probability quota sampling system to select 85 heads of public agencies for participation in a the survey. Using correlation and multiple regressions as method of analysis, the findings revealed a statistically significant, positive relationship between the number of opportunities for ghost workers and the number of ghost workers. However, there was a negative relationship between the sizes of government agencies

Conclusion

The issue of ghost workers syndrome is as pathetic as the insurgency facing Nigeria. It has contributed various hazards in the Nigerian economy through increasing unemployment and loss of financial resources that could be necessary for developmental activities. The ghost workers syndrome in Nigeria provides a basis for most of the influential people who are in the custody of the payroll system to create ghosts and impoverish the victim organizations easily within their power.

There are evidently variations of dangerous ghost workers in Nigeria, and the fraud emanating from these ghosts has negative effects on her economy. The ghost workers syndrome has denied Nigerian labor force of being gainfully employed to earn a living. Meanwhile, the effort of governments towards job creation and economic welfares of the people will be frustrated if the ghost workers syndrome persisted. This ghost workers syndrome can only be prevented in Nigeria if appropriate strategic preventive measures are adopted.

Recommendations

Based on the study, the following recommendations are made:

- i. Employees audit should be carried out through an automated system to ascertain the actual staff strength in the local government service commission.
- ii. Corrupt officers found guilty of any fraudulent offences relating to ghost workers should be sanctioned so as to serve as deterrent to others.
- iii. The employees should be given adequate training so as to enhance their performance and basic infrastructural facilities be provided to create a conducive working atmosphere for the employees.
- iv. Employees promotion, appointment, discipline, transfer and reward should be strictly based on merit rather than nepotism or political influence.
- v. Managers/Administrators should discharge their duties by taking steps out of their offices and walk round departments to perform secretive daily appraisal of employees and departments. This approach will make managers/administrators conversant with events within the work environment.

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