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## **Ghost Workers and Related Payroll Fraud: The Impact of Unauthorized Employment on Local Government Areas (LGAS) & Rural Development Areas (RDAS) In Bayelsa State.**

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### **Abstract**

*Ghost workers and related payroll fraud have persisted in public service in Nigeria due to its multifarious nature and dimensions. This paper examines 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 study adopted ex post-facto research design and gathered data through secondary sources. Fraud Diamond theory by Wolfe and Hermanson (2004) was adopted as the study's theoretical framework. The study revealed that for pecuniary and other reasons, public office holders in LGAs and RDAs in Bayelsa State were involved in continuous unauthorized employment that has bloated the wage bill and divert funds meant for development of local areas. The study among other measures, recommended that matters relating to employment should not be decentralized, but handled by the Local Government Service Commission, under strict guideline that will be issued by the Governor.*

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**Keywords:** *Ghost Workers, Payroll Fraud, Unauthorized Employment.*

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### **INTRODUCTION**

Public perception particularly amongst the unskilled and surprisingly high ranking public office holders in Nigeria, is that government employment is not only an inheritance to be passed on from one generation to the next, but are often used as illegal scholarship and or social welfare scheme for their friends and family members by such office holder, and a means of diverting fund for sustenance of their political patronage (Bayelsa e-Governance Bureau, 2009:3). This perception has led to illegal, irregular and unauthorized employment in the Local Government administration and other activities like illegal transfer of service, substitution of names of retired staff, substitution of names of dead employees, duplicate employments, transfer of or inherited employment status and reactivation of appointments; among others as avenue for perpetration of ghost workers and related payroll fraud.

Anele (1996:21) describes ghost workers fraud as a variant of crime perpetrated by public servants whose schedules or duties involve preparation, payment or supervision of preparation and/or payment of worker's salaries. Its aim is to unjustly and illegally receive more money than one's fair share of salaries. Nangih and Davies (2017:1) defined a ghost worker as a fictitious employee added to the payroll. Wages or salary is paid to the ghost and is diverted for the beneficiary of the perpetrator. They further posit that the term ghost workers was born in reference to employees who convert salaries through false means, or where a fictitious person or a real worker simply did not work but got paid. This, of course, is perpetrated almost exclusively by public servants within the public service. What has emerged from the various definitions of ghost worker fraud above is that it is difficult to conceptualize because of the multifarious nature of the fraud. Payroll fraud on the other hand has been described by the Association of Fraud Examiners (2015:4) as any fraudulent act in

an organization whereby an employee makes its employer to issue payment by making false claims for wage or other compensation. Thus, payroll fraud is seen here as simply an act of manipulating payroll system of an organization by employees with the intent to appropriate un-entitled funds.

As a working definition, ghost workers and payroll fraud refers here to all processes of employee impersonations that have salary cost implication on the government. It includes all illegal, unauthorized, unqualified, fictitious and non-existing staff that make salary claims from the government coffers. This implies that under-aged, over-aged, backdated employments, inherited employments, unqualified staff and un-authorized staffs even though they report for work daily; are categorized as part of ghost workers and payroll fraud in the public service. In some instances, these fraudulent public officeholders forge the necessary documents and authorizations to add an employee on the payroll. (Bayelsa State due Process & e-Governance Bureau, 2009:4).

Bayelsa State has 8 statutory LGAs and another 32 Rural Development Areas recognized by State Government. The Local Government service rules and regulation provides that appointments and promotions into the post of grade level 06 and below shall be done by each Local Government with approval and authorization from the Local Government Service Commission. The rule further stated that to be eligible for employment, the applicant must not be less than 18 years old and not more than 50 years old. However, in flagrant disobedience to these set rules and for pecuniary reason, public servants in Local government areas engage in inflation of nominal and payrolls through unauthorized employment.

The resultant bloated wage bill of Local Government Areas (LGAs) and Rural Development Areas (RDAs) in Bayelsa State has led to their inability to meet up with monthly obligation of payment of salaries to workers and other development functions (Adongoi and Victor, 2016). While effort has been made through biometric verification to ascertain the actual workforce and wage bill of the LGAs and RDAs in the State, these recurrent exercises has not achieved its objective due to condemnable continual practice of unauthorized recruitment by persons in authority for personal interest. All these were happening despite the fact that there was embargo on employment for the period under view. An inevitable fall out of all these was the enthronement of a bogus welfare system, which is unsustainable and economically non-viable.

### **STATEMENT OF PROBLEM**

Over time, the condemnable practice of illegal and unauthorized recruitment of personnel into Local Government service has become the order of the day. Persons in position within the Local government service misuse their powers to populate and overshoot the employment ceiling in pursuit of personal interest. More worrisome is that most of these unauthorized employment into the system whether real or fictitious names, is perhaps one of the avenues for perpetuation of ghost workers and payroll fraud. More importantly, the employees are ill qualified for the job, many too old, too young and absolutely unemployable. This unruly practice has led to inflation of nominal and payroll vouchers, as the wage bills of Local government areas are skyrocketed to unacceptable level.

Studies by Amoako-Tuffour (2002:1-16) and Nyaledzigbor (2015:1-12) also linked ghost workers and payroll fraud to level of wage bill in the public sector in Ghana. The finding by Amoako-Tuffour (2002:1-16) 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) revealed that there was a correlation between the level 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.

Nangih & Davies (2017) Idris, Adaja and Audu (2015:55-63) and Nwosu (2010:3-7) in their research studied how cutting edge technologies like bank verification numbers (BVN) Integrated Personnel Payroll and Information System (IPPIS) could be used to eradicate ghost worker syndrome and payroll fraud. Nangih & Davies (2017) found that the use of biometrics and BVN as a technological tool have contributed immensely in the reduction of payroll fraud and ghost workers in the local government payroll system in Nigeria. Idris, Adaja and Audu (2015:55-63) found a relationship between ghost workers syndrome and employees productivity. This is manifested on the negative influences being experienced resulting to low employee morale, monumental corruption, reduced employee career prospects and dampened efficiency. Though, the employees are eager to advance themselves towards improved efficiency, there is little or no opportunity for such intellectual advancement due to their low economic power and irregular payment of salaries. Nwosu (2010:3-7) found that capturing of civil servants bio-data in Integrated Personnel and Payroll System (IPPIS) platform will make the existence of ghost workers difficult and minimize payroll fraud.

Though, the employees are eager to advance themselves towards improved efficiency, there is little or no opportunity for such intellectual advancement due to their low economic power and irregular payment of salaries. This is because of the over bloated wage bill resulting from addition of fictitious names of employees in the payroll. However, to get ghost workers and payroll fraud actualized, the cooperation of several individuals may be required. Individuals holding the relevant positions are co-opted as part of the scheme, either knowingly or unknowingly. However, the fewer the individuals actively involved in the scheme, the lower the costs and risks of being caught.

Available studies reviewed above x-rayed the dimensions of ghost workers and payroll fraud such as public servants who hold dual or multiple appointments, staff who receive multiple salaries in the public service using different names, staff who receive level of pay that are greater than their entitled rank/grade, dead staff left on payroll, retired staff left in payroll, dismissed or resigned staff left on the payroll and employees on leave of absence or who have absconded, but still receive full salary. However, none of these studies examined unauthorized employment as a dimension of ghost workers and payroll fraud and how it affects the wage bills of LGAs and RDAs in Bayelsa State. This is the problem the study intends to bring to limelight.

### **OBJECTIVES OF THE STUDY**

The objectives of the study are to:

- i. Identify dimensions/methods of operation of unauthorized employment in LGAs and RDAs in Bayelsa State.
- ii. Examine the impact of illegal and unauthorized employment on the wage bill of LGAs and RDAs in Bayelsa State.
- iii. Make recommendations on how to tackle the problem of unauthorized employment in LGAs and RDAs.

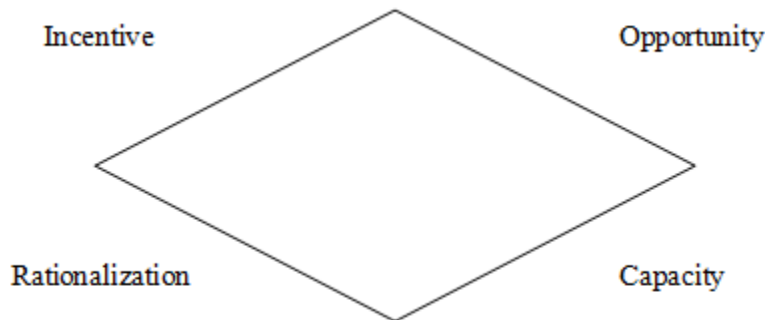
## Research Questions

The following research questions guided the study:

- i. What are the dimensions/methods of operation of unauthorized employment in LGAs and RDAs in Bayelsa State?
- ii. What are the impacts of illegal and unauthorized employments on the wage bills of LGAs and RDAs in Bayelsa State?

## THEORETICAL FRAMEWORK: THE FRAUD DIAMOND THEORY

This study adopted Fraud Diamond theory as theoretical framework. In propounding the Fraud Diamond Model in 2004, Wolfe and Hermanson introduced another side that extends the fraud triangle of Donald Cressey (1950) by adding a fourth component which is called the fraudster's capabilities. Wolfe and Hermanson (2004) argued that, even though the combination of the three elements: perceived pressure; an opportunity to commit fraud and; a rationalization for doing so, fraud will likely not occur unless 'capability' which is the fourth element is also present. From the principle of Wolf and Hammond, it implied that fraud will not occur unless the fraudsters possess the right capabilities. Implicitly, any would be offender have to possess the rightful talent and capacity to carry out the fraud.



**Figure 1:** The fraud diamond model

Wolfe and Hermanson (2004:22) listed characteristics connected to ability of individuals in organization to engage fraud:

- i. Occupying position of authority.
- ii. Ability to manipulate the weaknesses of organization's accounting and internal control systems.
- iii. Assurance that the fraud will be undetected and if caught, can easily escape punitive measures.

Evidence has proved that fraud perpetrators have the capability if they are well trained, educated, and occupy responsible positions within an organization. The implication of capacity as an element included in fraud diamond theory means that organization managers should have in depth awareness of employees' capacity and trait to engage in ghost workers fraud.

## RESEARCH METHOD

This paper adopts ex-post facto research design. In social sciences research, ex-post facto design studies facts that have already occurred and are investigated to reveal a possibility of relationship between variables by detailing the present condition and searching retrospectively for certain factors that contributed to it. Therefore ex-post facto design uses

data that are already collated, but which were not inevitably gathered for the purpose of the research work (Simon and Goes, 2013: 1).n

Using summary of data from Due Process and e-Governance Bureau (2009) and Judicial Commission of Inquiry on Payroll fraud (2016) in Bayelsa State, the study examines illegal/unauthorized employment as an emerging dimension of ghost workers and payroll fraud and how it affects wage bills in LGAs and RDAs.

### DATA PRESENTATION AND ANALYSIS

Available summary of data from Due Process and e-Governance Bureau (2009) and Judicial Commission of Inquiry on Payroll fraud (2016) in Bayelsa State shows the role of unauthorized employment in exacerbating the problem of ghost workers and payroll fraud in LGAs and RDAs.

Table 1 below presents the staff biometrics verification exercise report for Local Government Areas Council and Micro Local Government/Rural Development Authorities with staff strength of 9,567 and 5,750 respectively.

**Table 1: Summary of Biometric verification exercise for LGAs, 2009**

S/N	LGA	Expected Staff	Attended	Absent	Passed	Failed	Savings Number	Expected Savings ( in Millions)
1	OGBIA	984	884	100	734	150	250	2.70
2	NEMBE	1126	1047	79	965	82	161	4.40
3	SAGBAMA	1316	1223	93	1165	57	150	3.20
4	EKEREMOR	1665	1549	116	1433	116	232	5.10
5	KOLOKUMA/ OPOKIJMA	619	517	102	551	14	116	2.50
6	YENAGOA	1250	1170	80	1071	99	179	4.00
7	SOUTHERN IJAW	1174	1084	90	1008	76	166	5.80
8	BRASS	1433	332	1 101	1248	84	185	3.70
<b>TOTAL</b>		<b>9567</b>	<b>8806</b>	<b>761</b>	<b>8175</b>	<b>678</b>	<b>1439</b>	<b>31.4</b>

Source: Biometric Information System as at 9th December, 2009.

The data on table 1 above shows the detail of staff biometric verification exercise of the 8 local government areas in Bayelsa State in 2009. The result indicates that 1,439 staff failed the exercise. The categories of unsuccessful persons in the biometric exercise include majorly unauthorized employment, impersonation/forged academic certificates and other documents, employed by LGAs on GL 07 and above in breach of their statutory limit on appointments and promotions, under aged/over aged employment, duplicate appointments, lack of requisite academic qualification upon which the employment was premised, already retired and those who refused to attend the exercise.

**Table 2: Rural Development Areas (RDAs)**

S/N	RDA	Expected Staff	Attended	Absent	Passed	Failed	Savings Number	Expected Savings (Amount in Million)
1	AKASSA RDA	213	194	19	100	94	113	3955000.0
2	ALABINI RDA	185	134	51	100	34	85	2975000.0
3	ALEIBIRI RDA	247	241	6	100	141	147	5145000.0

4	ANYAMA RDA	192	161	31	100	61	92	3220000.0
5	APOI/OLODIAMA	244	222	22	100	122	144	5040000.0
6	BASSAN KOLUAMA	145	121	24	100	21	45	1575000.0
7	BOMO Central West	182	174	8	100	74	82	2870000.0
8	BOMO EAST RDA	176	150	26	100	50	76	2660000.0
9	BRASS RDA	140	108	32	100	8	40	1400000.0
10	EKEREMOR RDA	165	150	15	100	50	65	2275000.0
11	GBANRAIN EKPETIAMA	162	158	4	100	58	62	2170000.0
12	KAIKO-IBEAWO	158	142	16	100	42	58	2030000.0
13	KOLO CREEK RDA	179	170	9	100	70	79	2765000.0
14	KOLOKUMA OPOKUMA RDA	136	120	16	100	20	36	1260000.0
15	MEIN- OYIAKIRI	182	168	14	100	68	82	2870000.0
16	MINI IKEASI RDA	195	168	27	100	68	95	3325000.0
17	NEMBE EAST RDA	157	66	91	100	34	57	1995000.0
18	NEMBE WEST RDA	125	107	18	100	7	25	875000.0
19	ODI RDA	172	162	10	100	62	72	2520000.0
20	OGBIA CENTRAL	204	177	27	100	77	104	3640000.0
21	OGBIA RDA	154	134	20	100	34	54	1890000.0
22	OGBOIN NORTH	167	144	23	100	44	67	2345000.0
23	OGBOIN SOUTH/TARAKIRI	167	164	3	100	64	67	2345000.0
24	OKOROMA/TEREKE	250	185	65	100	85	150	5250000.0
25	OKOROMA/ZARAMA	141	119	22	100	19	41	1435000.0
27	OPUOKEDE CREEK	248	212	36	100	112	148	5180000.0
28	SAGBAMA RDA	142	133	9	100	33	42	1470000.0
29	SOUTHERN IJAW	186	151	35	100	51	86	3010000.0
30	TARAKIRI RDA	222	190	32	100	90	122	4270000.0
31	TORU-ABUBOU	106	91	15	100	9	6	210000.0
32	YENAGOA RDA	180	168	12	100	68	80	2800000.0
	<b>Total</b>	<b>5,750</b>	<b>4,986</b>	<b>764</b>	<b>3,200</b>	<b>1,786</b>	<b>2,550</b>	<b>89,250,000.0</b>

Source: Bayelsa State biometric Information System, 2009.

Table 2 above presents staff biometrics verification exercise report for Rural Development Authorities. Data on the table showed that the total number of staff expected to attend the verification from the 32 Rural Development Authorities is 5,750. Out of which, 4,986 staff appeared before the verification panel; 764 persons were absent; 3,200 staff were successful; while a total of 2,550 persons were declared as non-existing. Most of these non-existing staff was tagged as unauthorized employment involving unqualified persons who rarely report for work.

**Table 3: Summary of Cost Implication of Unauthorised Employment in the 8LGAs**

S/NO	LGA	CURRENT STAFF STRENGTH	UNAUTHORIZED STAFF	MONTHLY COST IMPLICATON	ANNUAL COST IMPLICATION
1	BRASS LGA	1,241	453	14,204,964.98	170,459,579.76
2	EKEREMOR LGA	1,748	923	36,510,791.05	438,129,492.60



3	KOLOKUMA/OPUKUMA LGA	505	127	6,268,977.37	75,227,728.44
4	NEMBE LGA	1,063	123	8,323,282.98	99,879,395.76
5.	OGBIA LGA	1,060	454	19,867,465.82	238,409,589.84
6.	SAGBAMA LGA	1,126	69	1,385,493.35	16,625,920.20
7.	SOUTHERN IJAW LGA	1,236	167	5,344,006.64	64,128,079.68
8.	YENAGOA LGA	1,308	721	7,444,659.54	89,335,914.48
	<b>GRAND TOTAL</b>	<b>9,287</b>	<b>3,037</b>	<b>99,349,641.73</b>	<b>1,192,195,700.76</b>

Source: Report of Bayelsa State judicial commission of inquiry on payroll fraud, 2016.

The report on table 3 above indicates that 3,037 persons were declared as unauthorized employment in the 8 LGAs of Bayelsa State. Thereports of judicial commission of inquiry on payroll fraud revealed that majority of these categories of workers do not report to work. Public office holders in local councils recruit friends and relatives as either proxies to divert funds or as patronage. In such cases, many were unqualified, some under-age/over-age and rarely appear for work. The monthly cost implication amounted to 99.34million while annual cost implication was 1.19billion.

**Table 4: Executive Summary of Cost Implication of Unauthorised Employment in the 32RDA**

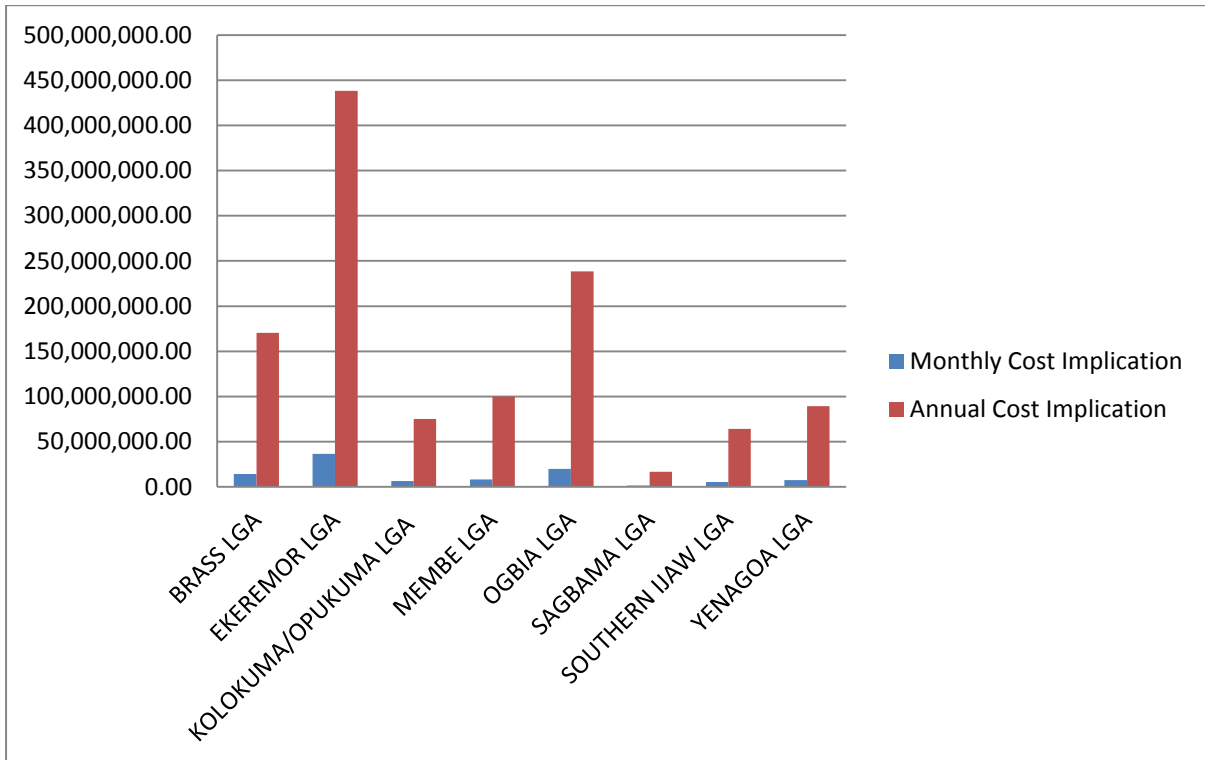
S/NO	RURAL DEV. AUTHORITY	CURRENT STAFF	UNAUTHORIZED STAFF	MONTHLY COST IMPLICATON	ANNUAL COST IMPLICATION
1	AKASSA RDA	185	120	4,330,207.02	51,962,484.24
2	ALABINI RDA	147	70	6,581,139.12	78,974,281.44
3	ALEIBIRI RDA	251	150	6,366,087.16	76,393,045.92
4	APOI/OLODIAMA RDA	248	164	6,724,453.20	80,693,438.40
5	ANYAMA RDA	161	78	3,179,845.10	38,158,141.20
6	BASSAN/KOLUAMA RDA	134	75	8,340,400.55	100,084,806.60
7	BOMO CENTRAL WEST	155	78	2,422,272.00	29,067,264.00
8	BOMO CENTRAL EAST	203	104	3,987,711.10	47,852,533.20
9	BRASS RDA	141	58	1,864,929.75	22,379,157.00
10	EKEREMOR RDA	253	239	7,805,797.96	93,669,575.52
11	GBARAIN/EKPETIAMA RDA	188	138	4,395,219.24	52,742,630.88
12	KAIKO IBIAWA RDA	187	142	5,183,576.17	62,202,914.04
13	KOLO CREEK RDA	174	93	3,339,771.97	40,077,263.64
14	KOLOKUMA/OPUKUMA RDA	112	N/A	Not Applicable	Not Applicable
15	MEIN OYAKIRI RDA	141	89	2,967,525.32	35,610,303.84
16	MINI IKENSI RDA	204	89	2,056,228.76	24,675,289.60
17	MEMBE WEST RDA	147	21	559,208.34	6,710,500.08
18	NEMBRE EAST RDA	183	108	3,387,201.73	40,646,420.76
19	ODI RDA	163	57	1,658,301.40	19,899,616.80
20	OGBIA RDA	129	63	3,162,009.76	37,944,117.12
21	OGBIA RDA	202	157	4,965,682.73	59,588,192.76
22	OGBIA CENTRAL RDA	215	133	3,239,710.55	38,868,418.20
23	OPOROMA/TEREKE RDA	239	188	5,617,541.97	67,410,503.64

24	OGBOIN NORTH RDA	147	75	3,857,429.78	46,289,157.48
25	OGBOIN SOUTH RDA	195	139	3,393,874.54	13,676,526.60
26	OKORODIA/ZARAMA/BISENI RDA	119	12	1,139,710.55	13,676,526.60
27	OPUEKEDE RDA	257	168	5,295,714.06	63,548,568.72
28	TARAKIRI RDA	207	131	3,829,967.56	45,959,610.72
29	TORU ABUBO RDA	85	11	443,123.58	5,317,482.96
30	SAGBAMA RDA	152	64	2,991,924.04	35,903,088.48
31	SOUTHERN IJAW RDA	200	168	3,887,129.68	46,645,556.16
32	YENAGOA RDA	181	61	1,809,299.40	21,711,592.80
	<b>GRAND TOTAL</b>	<b>5,705</b>	<b>3,243</b>	<b>118,782,368.40</b>	<b>1,417,388,977.16</b>

Source: Report of Bayelsa State judicial commission of inquiry on payroll fraud, 2016.

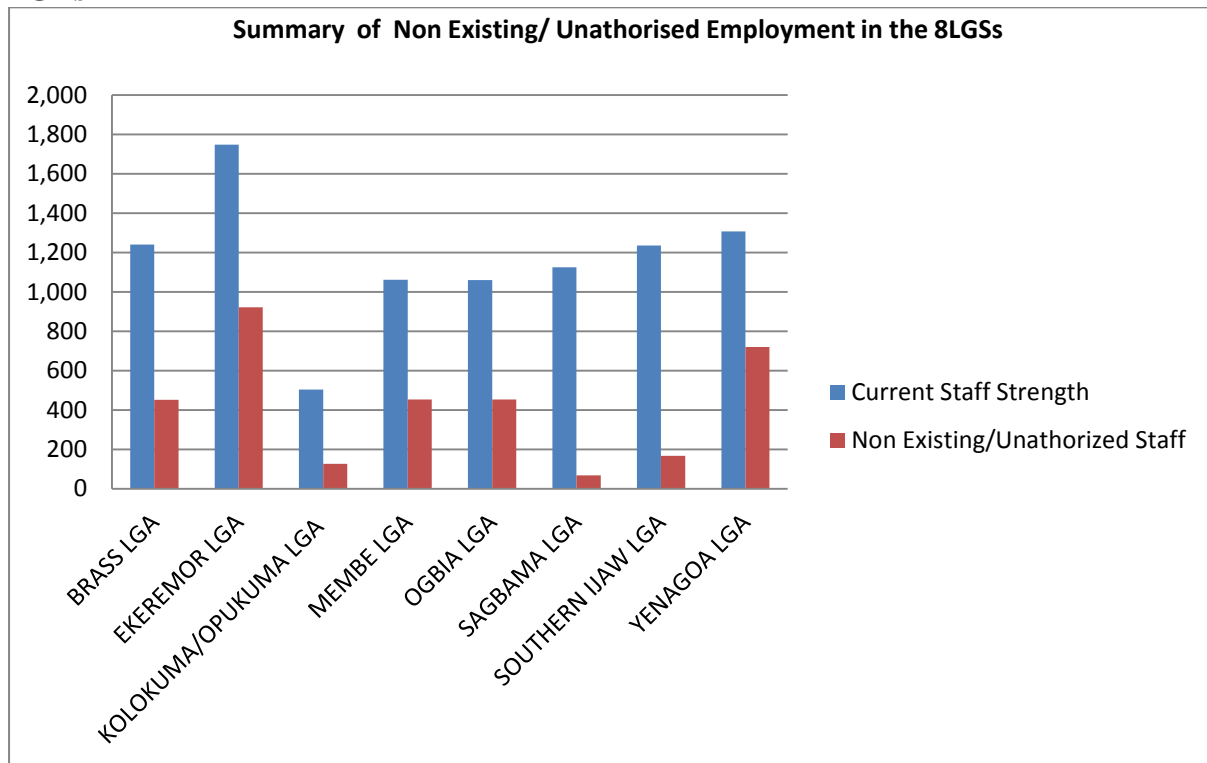
Facts on table 4 showed that 3,243 persons in Rural Development Areas were declared by judicial commission of inquiry on payroll fraud (2016) as having unauthorized and non-existing jobs. Out of a total of staff strength of 5,705 in the 32 Rural Development Areas (RDAs), 3,243 (representing 56.8%) were classified as unauthorized employment. This has a total monthly cost implication of 118.78 million Naira and annual wage bill implication of 1.41b Naira.

**Figure 1: showing monthly and annual cost implication of unauthorized employment in the 8 LGAs**





**Figure 2: Showing summary of unauthorized and non-existing employment in the 8 LGAs**



Source: Computed from the report of Bayelsa State judicial commission of inquiry on payroll fraud, 2016.

Figure 1 and 2 above shows graphical expression of the number of unauthorized staff and cost implications in relation to real staff as reported by the judicial commission of inquiry on payroll fraud in the 8 LGAs and 32 RDAs in Bayelsa State.

### SUMMARY OF FINDINGS

The study revealed that unauthorized employment is a dimension of ghost workers and payroll fraud which have been used by public office holders to increase the staff nominal rolls and inflate the wage bills of LGAs and RDAs in Bayelsa State. Although, these unauthorized staff show up at the slightest hint of verification, report of the judicial commission of inquiry on payroll fraud has revealed that they are unauthorized and non-existing staff who rarely report for work.

The study found different modus operandi for various dimension of payroll fraud. There were fake employees illegally employed by fraudsters at the period embargo was placed on fresh employment. In order to perfect the fraud and evade being caught, these illegal employment appointments were backdated. Investigation and comparing of previous nominal rolls and vouchers with the recent ones had helped the judicial commission of enquiry on payroll fraud discover how these fictitious names were infused. On ghost workers in the LGAs and RDAs, the study found that the fraudsters parade agents that bear and stand for the ghost names in case of verification. Sworn affidavit for date of birth, change of names, and fake certificates are arranged to defend the appointments. More so, there were incessant cases of inherited employment/transfer of employment status to new beneficiaries in LGAs and RDAs. In order to justify these inherited employments, indiscriminate changes of names were done by the beneficiaries. Notable cases were discovered were the complete names (surname, first name

and middle name) of a staff would change at the same time without satisfactory reasons to justify the transfer of legitimacy of the appointment to the beneficiary of the appointment letter in the payroll.

The study reveals that the cost implication arising from illegal and unauthorized employment is outrageous. 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 unauthorized 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 RDASs, 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 study further reveals that employments process at the local councils were done haphazardly and without resort to lay down rules and regulations, given room for manipulation and fraud. Public office holders in local councils recruit friends and relatives as either proxies to divert funds or as patronage. The cost implications arising from unauthorized employment have led to diversion of funds meant to provide critical infrastructure and explain the non-performance of the third tier of government in Bayelsa State.

## **CONCLUSION AND RECOMMENDATIONS**

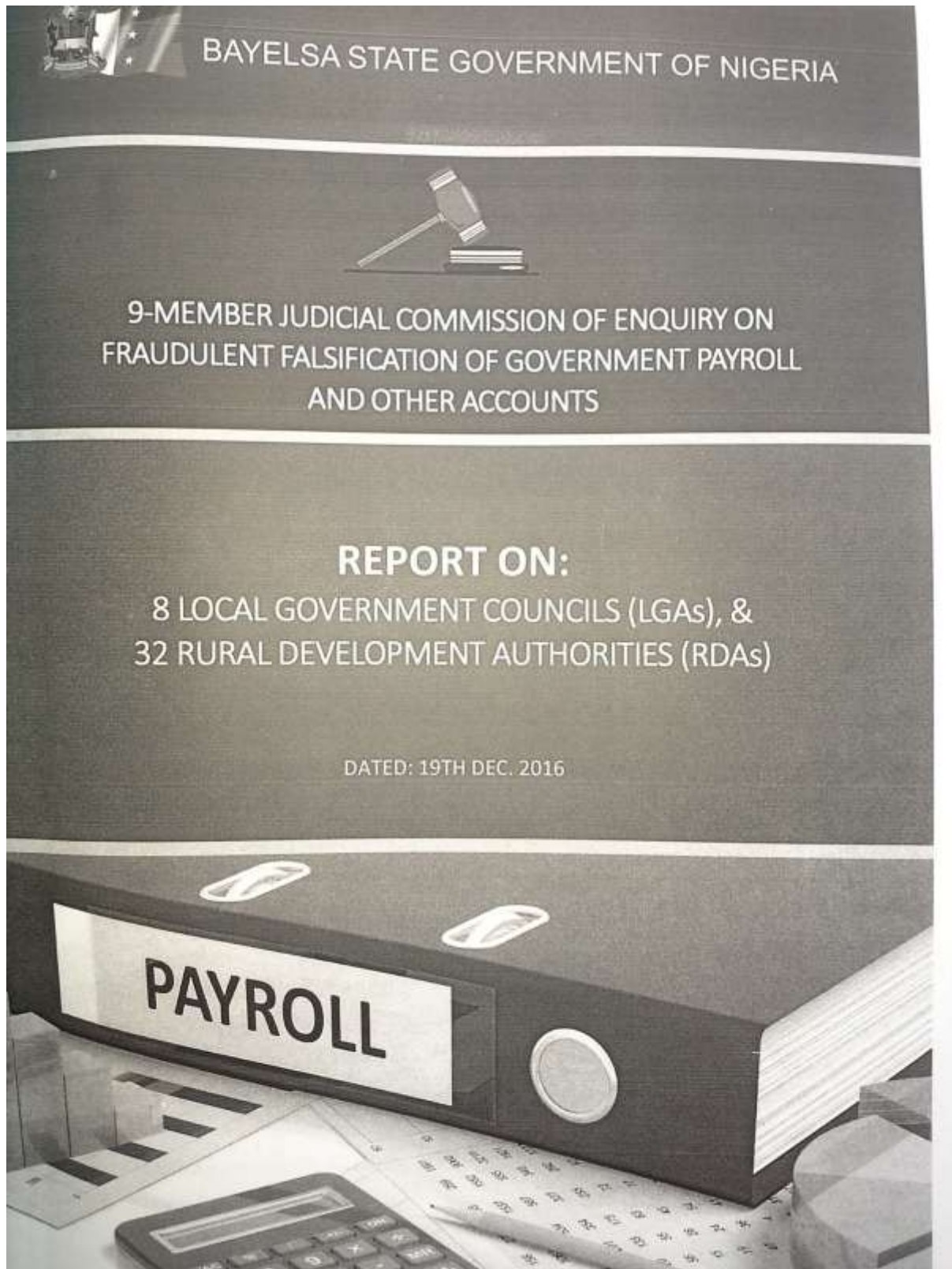
The study concludes that unauthorized employment is incessant across LGAs and RDAs in Bayelsa State and has been used overtime by public officers as proxy to divert funds; serve as patronage to friends and relative who are unqualified and rarely reports for work. These have led to inflation of staff nominal and pay rolls, bloated wage bills, and under performance in terms of provision of critical infrastructure in LGAs and RDAs in Bayelsa State. Consequently, the study put forward the following recommendations:

1. Where it is established that a given official or group of officials has been involved, or complicit in illegally inflating of staff nominal roll, that official or group of officials should be made to refund all monies lost by Government on account of such unauthorized employment. To this end, the mechanism for dispensing discipline in the various services should be strengthened and given teeth.
2. The State Government should strengthen the Local Government Service Commission (LGSC) to enable it properly discharge its statutory regulatory responsibilities particularly in the area of oversight functions with regard to the Local Government Councils.
3. Matters relating to employment should not be decentralized, but should be handled by the Local Government Service Commission, under strict guidelines issued by the Governor. Government must make radical and comprehensive overhaul of the policies and procedures relating to employment of personnel in the Local Governments. Government should also commission a study on LGAs and RDAs specific manpower requirements and staff disposition, to enable Government place a ceiling of approved staff strength for each LGA and RDA.
4. The Local Government Service Commission, the Ministry of Local Government Administration and other supervising authorities, should regularly demand variation reports from the various Councils. The Office of Auditor-General for

Local Government be mandated, empowered and funded to produce quarterly reports including staff strength for each LGA and RDA.

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<b>EXECUTIVE SUMMARY OF COST IMPLICATION OF UNAUTHORISED EMPLOYMENT IN THE 32RDA</b>					
<b>S/NO</b>	<b>RURAL DEV. AUTHORITY</b>	<b>CURRENT STAFF STRENGTH</b>	<b>UNAUTHORIZE D</b>	<b>MONTHLY COST IMPLICATION</b>	<b>ANNUAL COST IMPLICATION</b>
1	AKASSA RDA	185	120	4,330,207.02	51,962,484.24
2	ALABINI RDA	147	70	6,581,190.12	78,974,281.44
3	ALEIBIRI RDA	251	150	6,366,087.16	76,393,045.92
4	APOI/OLODIAMA RDA	248	164	6,724,453.20	80,693,438.40
5	ANYAMA RDA	161	78	3,179,845.10	38,158,141.20
6	BASSAN/KOLUAMA RDA	134	75	8,340,400.55	100,084,806.60
7	BOMO CENTRAL WEST	155	78	2,422,272.00	29,067,264.00
8	BOMO CENTRAL EAST	203	104	3,987,711.10	47,852,533.20
9	BRASS RDA	141	58	1,864,929.75	22,379,157.00
10	EKEREMOR RDA	253	239	7,805,797.96	93,669,575.52
11	GBARAIN/EKPETIAMA RDA	188	138	4,395,219.24	52,742,630.88
12	KAIKO IBIAWO RDA	187	142	5,183,576.17	62,202,914.04
13	KOLOCREEK RDA	174	93	3,339,771.97	40,077,263.64
14	KOLOKUMA/OPUKUMA RDA	112	N/A	Not Applicable	Not Applicable
15	MEIN OYAKIRI RDA	141	89	2,967,525.32	35,610,303.84
16	MINI IKENSI RDA	204	89	2,056,228.76	24,675,289.60
17	NEMBE EAST RDA	147	21	559,208.34	6,710,500.08
18	NEMBE WEST RDA	183	108	3,387,201.73	40,646,420.76
19	ODI RDA	163	57	1,658,301.40	19,899,616.80
20	OGBIA RDA	129	63	3,162,009.76	37,944,117.12
21	OGBIA CENTRAL RDA	202	157	4,965,682.73	59,588,192.76
22	OKOROMA/TEREKE RDA	215	133	3,239,034.85	38,868,418.20
23	OPOROMA WEST RDA	239	188	5,617,541.97	67,410,503.64
24	OGBOIN NORTH RDA	147	75	3,857,429.78	46,289,157.36
25	OGBOIN SOUTH RDA	195	139	3,393,874.54	40,726,494.48
26	OKORDIA/ZARAMA/BISENI RDA	119	12	1,139,710.55	13,676,526.60
27	OPUEKEDE RDA	257	168	5,295,714.06	63,548,568.72
28	TARAKIRI RDA	207	131	3,829,967.56	45,959,610.72
29	TORU ABUBO RDA	85	11	443,123.58	5,317,482.96
30	SAGBAMA RDA	152	64	2,991,924.04	35,903,088.48
31	SOUTHERN IJAW RDA	200	168	3,887,129.68	46,645,556.16
32	YENAGOA RDA	181	61	1,809,299.40	21,711,592.80
	<b>GRAND TOTAL</b>	<b>5,705</b>	<b>3,243</b>	<b>118,782,368.40</b>	<b>1,417,388,977.16</b>



**EXECUTIVE SUMMARY OF COST IMPLICATION OF UNAUTHORIZED EMPLOYMENT IN THE 8LGA**

S/NO	RURAL AUTHORITY	DEV.	CURRENT STAFF STRENGTH	UNAUTHORIZED STAFF	MONTHLY COST IMPLICATION	ANNUAL COST IMPLICATION
1	BRASS LGA		1,241	453	14,204,964.98	170,459,579.76
2	EKEREMOR LGA		1,748	923	36,510,791.05	438,129,492.60
3	KOLOKUMA/OPUKUMA LGA		505	127	6,268,977.37	75,227,728.44
4	NEMBE LGA		1,063	123	8,323,282.98	99,879,395.76
5	OGBIA LGA		1,060	454	19,867,465.82	238,409,589.84
6	SAGBAMA LGA		1,126	69	1,385,493.35	16,625,920.20
7	SOUTHERN IJAW LGA		1,236	167	5,344,006.64	64,128,079.68
8	YENAGOA LGA		1,308	721	7,444,659.54	89,335,914.48
	<b>GRAND TOTAL</b>		<b>9,287</b>	<b>3,037</b>	<b>99,349,641.73</b>	<b>1,192,195,700.76</b>