
Ghost Workers Fraud in Primary and Secondary Education Sector in Bayelsa State: Beyond Financial Loss

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Abstract

This study focused on development implications of ghost workers fraud in primary and secondary education sector in Bayelsa State. The sample size consists of 622 public servants that are involved in the administration of primary and secondary education sector, drawn through purposive and simple random sampling techniques. The study adopted cross-section research design and gathered data through structured questionnaire. The theoretical framework of study was anchored on Fraud Management lifecycle theory by Wilhelm (2004). Three objectives, three research questions and two hypotheses guided the study. 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 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. We recommended the use of forensic accountant for regular audit and routine visit to each school to eradicate the problem of ghost workers and payroll related fraud in order to save public funds for infrastructural development especially in primary and secondary education sector.

Key words: Ghost workers fraud, irregularities in salary payment, poor service delivery.

Introduction

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 systems in the three tiers of governments are reported to be unlawfully manipulated by payroll operators who infiltrate it with non-existence name for personal wealth accumulation. Recently, the Nigeria federal government through biometrics applications uncovered that it was wastefully making payment running in billions of Naira to illegitimate workers. Ghost workers fraud which is seen as normal in public sector and corporate organizations with large workforce are used as avenue to defraud government and receive salaries and other unqualified benefits through wilful identity misrepresentation. Incidentally, it is seldom difficult for government to identify and remove these ghost names from payrolls without adopting contemporary biometric and forensic technologies.

The term ghost worker fraud emerged to describe a situation where a fictitious person or a real worker did not work but got paid or in relation to workers who use false means to appropriate unearned and unmerited salaries (*Association of Certified Fraud Examiners, 2016:2*). The Bayelsa State Due Process & e-Governance Bureau (2009:4) listed different criteria to identify ghost worker fraud:

- i. Any person whose name appear in the payroll but is not known to resume work and/or has absconded from his purported place of work;
- ii. Any person or worker whose name appears for payment at the end of the month in more than one place;
- iii. Any person or group of persons whose employment is unauthorized and as such illegal;
- iv. All temporary employment whose names and payments are in the State coffer;
- v. All dead and or retired persons whose names still appear in the payment vouchers;
- vi. All those whose employment were under-aged and or over-aged;
- vii. All persons that do not possess the prerequisite certificate for employment they are holding; and
- viii. All persons impersonating as an employee of the government.

Apart from traditional ghost workers which are fictitious and non-existing employees added to the payroll by payroll managers, there are also non-apparent ghost. 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 different 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 (McCallum and Tyler, 2001:1). There are also the diasporian ghost 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. Ghost workers fraud is therefore defined as all forms of employee impersonations that have salary cost implications on the government. It includes all illegal, unauthorized, unqualified, fictitious and non-existing and absconded staff that make salary claim from government coffers.

In Nigeria, the Federal Government recently revealed that about 23,846 ghost workers were discovered in the nominal rolls and have been removed from its payroll system. Adeosun, the coordinating Minister of the Economy and Minister of Finance, recounts that a savings of about N2.293 billion was made from the wage bill of the Ministries, Departments and Agencies (MDAs) for the month of February 2016 as against December 2015 when the audit using Bank Verification Number (BVN) audit began. The Minister further established that this savings were made through discovery of ghost names in payrolls of various MDAs using a combination of Bank Verification Number (BVN and Integrated Payroll and Personnel Information System (IPPIS) to audit the staff (Oseloka, 2016:2). 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.

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. The fight against ghost workers fraud in the federal public service in Nigeria led to the removal of thousands of ghosts from the payroll system. Using IPPIS and automatic biometric identification system (ABIS) to audit 312,000 staff in the first phase of the programme, 23,306 were discovered to have earned salary unlawfully or were outright non-existence or phantom workers. The details further

showed that some workers received payment from several sources at the same time. Ghost workers fraud constitutes an economic sabotage and drain to scarce resources of different tiers of government.

Unarguably, the creation of ghost names is a common payroll fraud which occurs in the public service in developing countries and like all forms of corruption, it presents a serious drain on government funds. In cases where it has assumed a high degree of occurrence, it is no longer a corruption problem, but rather a development issue because the government is wasting scarce public funds that are meant for provision of social infrastructure (Palmer, 2014:1). Among the sectors facing decline due to this economic scam is public primary and secondary education in Bayelsa State which are reported to be hotbeds for ghost workers. While on paper, these ghost names in the nominal rolls are assumed to be in class rooms teaching students but in practice, they are non-existing staffs who collect salaries from budgeted funds for education. A scenario which has thrown teaching and learning in primary and secondary education sector in Bayelsa State into quagmire.

In a bid to provide answer to the cause of ghost workers fraud among public servants in Rivers State, Anele (1996) 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. 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.

Available studies on ghost workers fraud are replete with causative factors and ways to eradicate it, while few that studied the impacts of ghost workers fraud on the public sector did not go beyond financial implications of the fraud. This study would bridge this vacuum by

examining the impacts of ghost workers fraud on irregular payment of salary, inadequate provision of funds for infrastructural development and poor service-delivery in primary and secondary education sector in Bayelsa State.

Objective of the Study

The specific objectives of this study are to:

- i. Examine the impacts of ghost workers fraud on irregular payment of salaries and wages in primary and secondary educational sector in Bayelsa State.
- ii. Evaluate the consequences of ghost workers fraud on inadequate funding for provision of facilities for primary and secondary education in Bayelsa State.
- iii. Assess the effect of ghost workers fraud on poor service delivery and productivity in primary and secondary education sector in Bayelsa State.

Research Questions

The following research questions guided the study:

- i. How does ghost workers fraud affect regular payment of salaries and wages in primary and secondary education sector in Bayelsa State?
- ii. What are the implications of ghost workers fraud on funding for provision of facilities for primary and secondary education?
- iii. How does the incidence of ghost workers fraud lead to poor service delivery and productivity in primary and secondary education sector?

Research Hypotheses

The following hypotheses guided the study:

Ho 1. There is no significant difference between the incidence of ghost workers fraud and irregular payment of salaries and allowances in primary and secondary education sector in Bayelsa State.

Ho 2. There is no significant difference between the incidence of ghost workers fraud and poor service delivery in primary and secondary education sector in Bayelsa State.

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. Implicitly, the successful stability of activities in the Fraud Management Lifecycle stages would result in improved fraud management performance.

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 component 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.

Although, the Fraud Management Lifecycle theory has been tested in the financial sector and other private industries, there is no record of its import into the study of public sector fraud. The Fraud Management Lifecycle having been applied and managed effectively in the private industries and which has successfully and significantly exposed losses and societal costs associated with fraud, its import to study ghost workers fraud in the public sector has become necessary. Also, this theory is laden with holistic analysis as it considers each aspect of the problem of fraud. The eight stages embedded in the Fraud Management Lifecycle would lead to effective study of development implications of ghost workers fraud on specific sector of the economy, especially in the public sector.

Research Method

Cross-sectional and ex-post facto research design was adopted for the study. A sample size of 622 respondents was drawn for the study using purposive and simple random sampling. 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 includes; 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 while Taro Yamane and simple random sampling were applied to select additional 515 respondents from the frontline category (primary and secondary schools).

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 was 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.

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 (X²) statistical tool was used to examine the relationship between ghost workers fraud and development implications.

Presentation of Data

Table 1: Displaying the mean and standard deviation of responses on the impact of ghost workers fraud on irregular payment of salaries and allowances.

S/N	Questions on impact of ghost workers fraud to irregular payment of salary.	RESPONSES				TOTAL	MEAN	SD	Decision
		SA (4)	A (3)	D (2)	SD (1)				
1.	Delays and irregularities in payment of salaries to workers	260 (1040)	226 (678)	57 (114)	73 (73)	616 (1905)	3.09	0.99	Agreed
2.	Workers are subjected to unnecessary routine verification	265 (1060)	241 (723)	50 (100)	60 (60)	616 (1943)	3.15	0.94	Agreed
3.	Workers are sometimes paid half salaries	285 (1140)	239 (717)	55 (165)	37 (37)	616 (2059)	3.34	0.86	Agreed
4.	Arrears in salaries are accumulated.	237 (948)	269 (807)	63 (126)	47 (47)	616 (1928)	3.13	0.88	Agreed
5.	Promotions and increments are delayed or denied.	251 (1004)	283 (849)	44 (88)	38 (38)	616 (1979)	3.21	0.82	Agreed
6.	Threat of industrial actions by unions due to irregular salaries.	231 (924)	261 (783)	67 (134)	57 (57)	616 (1898)	3.08	0.92	Agreed
GRAND MEAN							3.17	0.90	Agreed

Source: Fieldwork, May 2017.

Table 1 highlights responses on the extent to which ghost workers fraud impacts on irregular payment of salaries and allowances of primary and secondary education sector in Bayelsa State. The figures showed that respondents in their opinion agreed on items 1, 2, 3, 4, 5 and 6 with mean scores of 3.09, 3.15, 3.34, 3.13, 3.21 and 3.08 and 3.06 which is above the criterion mean of 2.5 and a standard deviation of 0.99, 0.94, 0.86, 0.88, 0.82 and 0.92 respectively. The grand mean score of 3.17 also showed that the respondents agreed on the items listed on the table as the extent to which ghost workers impact on irregular payment of salary. Among the impact respondents agreed on are: employees are subjected to unnecessary routine verification, workers are sometimes paid half salaries, arrears of salaries are accumulated, promotions and increments are delayed or denied, and there is the threat of industrial actions by unions. Further investigation in Bayelsa State showed that because of the outrageous and over bloated wage bills arising from ghost workers and payroll fraud, the government has refused to conduct promotion interviews and/or implement promotions and

increments of staff that are qualified. Workers in some MDAs including teachers are being owed up to 18 months of salary arrears.

Research Question 2: What are the implications of ghost workers fraud on funding for provision of facilities for primary and secondary education sector?

Table 2: Displaying the mean and standard deviation of responses on the impacts of ghost workers fraud on funding for provision of facilities in primary and secondary education sector.

S/N	Questions on impact to inadequate funding for provision of facilities.	RESPONSES				TOTAL	MEAN	SD	Decision
		SA (4)	A (3)	D (2)	SD (1)				
7.	Results to inadequate infrastructural development.	255 (1020)	221 (663)	57 (114)	83 (83)	616 (1880)	3.05	1.02	Agreed
8.	Increases budget for recurrent expenditure in detriment of capital expenditure.	264 (1056)	241 (723)	49 (98)	62 (62)	616 (1939)	3.15	0.94	Agreed
9.	Ghost workers fraud consumes funds meant for infrastructural development.	290 (1160)	241 (723)	50 (100)	35 (35)	616 (2018)	3.28	0.84	Agreed
10.	Reduction of wage bill would lead to increase funding for capital projects.	251 (1004)	290 (870)	34 (68)	41 (41)	616 (1938)	3.22	0.82	Agreed
GRAND MEAN							3.18	0.91	Agreed

Source: Fieldwork, May 2017.

Table 3 above shows the extent to which ghost workers fraud impact on inadequate funding for provision of facilities of State Universal Basic Education Board (SUBEB) and Post Primary School Board (PPSB) in Bayelsa state. The results showed that respondents in their opinions agreed on items 7, 8, 9 and 10 with mean scores of 3.05, 3.15, 3.28 and 3.22 which is above the criterion mean of 2.5 and a standard deviation of 1.02, 0.94, 0.84 and 0.82 respectively. The grand mean score of 3.18 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 inadequate funding for provision of facilities. This implies that respondents affirm to the fact that ghost workers fraud usurps funds meant for provision of facilities in primary and secondary education sector.

Research Question 3: How does the incidence of ghost workers fraud lead to poor service delivery and productivity in primary and secondary education sector?

Table 3: Displaying the mean and standard deviation of responses on the impacts of ghost workers fraud on poor service delivery and productivity in primary and secondary education sector.

S/N	Questions on impact to service delivery and productivity in education.	RESPONSES				TOTAL	MEAN	SD	Decision
		SA (4)	A (3)	D (2)	SD (1)				
11.	Reduces opportunity for staff training and development.	251 (1004)	290 (870)	34 (70)	41 (40)	616 (1984)	3.22	0.82	Agreed
12.	Affects education productivity.	290 (1160)	281 (843)	30 (60)	15 (15)	616 (2078)	3.37	0.69	Agreed
13.	Affects student's performance in external examinations.	199 (796)	286 (856)	58 (116)	73 (73)	616 (1841)	2.99	0.89	Agreed
14.	Affects available subject teachers in schools.	217 (868)	262 (786)	59 (118)	78 (78)	616 (1850)	3.00	0.98	Agreed
15.	Leads to shortage of teaching manpower.	301 (1204)	263 (789)	43 (86)	9 (9)	616 (2088)	3.39	0.68	Agreed
16.	Affects available student-teacher ratio.	271 (1084)	288 (864)	36 (72)	21 (21)	616 (2041)	3.31	0.73	Agreed
17	Leads to low morale among staff.	200 (800)	231 (786)	87 (118)	98 (98)	616 (1765)	2.87	1.04	
GRAND MEAN							3.16	0.83	Agreed

Source: Fieldwork, May 2017.

Table 3 above showed the extent to which ghost workers fraud impact on service delivery and productivity in primary and secondary education sector in Bayelsa state. The figures showed that respondents agreed on items 11, 12, 13, 14, 15, 16, and 17 with mean scores of 3.22, 3.37, 2.99, 3.39, 3.31, 2.87 and 3.00 which is above the criterion mean of 2.5 and a standard deviation of 0.82, 0.69, 0.89, 0.68, 0.73, 1.04 and 0.98 respectively. The grand mean

score of 3.16 also shows an affirmation on consequences of ghost workers and related payroll fraud poor service delivery and productivity in primary and secondary education sector. Among the impact agreed on are: reduces opportunity for staff training and development, affects student's performance in external examinations, leads to shortage of teaching manpower, affects available student-teacher ratio, and leads to low morale among staff.

Data Analysis

Ho 1: There is no significant difference between incidence of ghost workers fraud and irregular payment of salaries and allowances in primary and secondary education sector in Bayelsa State.

Table 4: Chi-square analysis on incidence of ghost workers fraud and irregular payment of salaries and allowances in primary and secondary education sector in Bayelsa State

Variables	Statistics Item	X^2_{cal}	X^2_{crit}	Sig. Level	Decision
Ghost workers fraud.	Chi-square X^2	273.98	16.92	0.05	Reject Ho
Irregular payment of salaries and allowances	Degree of Freedom (Df)	9			

Source: Calculated from fieldwork data,2017.

Table 4 above indicated that chi-square calculated (X^2) is 273.98 while the critical table value is 16.92 at 0.05 level of significance. Since the calculated value is greater than the critical table value ($X^2(9) = 273.98, P < 0.05$), the null hypothesis was rejected and the alternate upheld; which means that we upholds the alternative hypothesis that there is a significance difference between incidence of ghost workers fraud and irregular payment of salaries and allowances in primary and secondary education sector in Bayelsa State. Consequently, we can thus state that based on the measurable difference above, high incidence of ghost workers fraud leads to irregular payment of salaries and allowances in primary and secondary education in Bayelsa State.

Ho 2: There is no significant difference between the incidence of ghost workers fraud and service delivery/productivity in primary and secondary education sector in Bayelsa State.

Table 5: Chi-square analysis on the incidence of ghost workers fraud and service delivery/productivity in primary and secondary education sector in Bayelsa State

Variables	Statistics Item	X^2_{cal}	X^2_{crit}	Sig. Level	Decision
Ghost workers fraud.	Chi-square X^2	289	28.87	0.05	Reject Ho
Service delivery and productivity.	Degree of Freedom (Df)	18			

Source: Calculated from fieldwork data, 2017.

Table 5 above showed that chi-square calculated (X^2) is 289, while the critical table value is 28.87 at 0.05 level of significance. The calculated value is greater than the critical table value ($X^2(18) = 289, P < 0.05$). Therefore the postulation that the associated difference between the incidence of ghost workers fraud and service delivery is due to chance is rejected and the alternative hypothesis upheld. This implies that there is a significance difference between incidence of ghost workers fraud and service delivery and productivity in education in Bayelsa State.

Discussion of Research Findings

The findings of the study revealed that as a result of spiralling wage bills induced by payroll fraud; and in the face of low revenue base and chains of poor infrastructural development begging for the State government's attention; the resultant effect is irregularity in payment of salaries and delay and/ or denial in implementation of increments and promotions accrued to civil servants. This conclusion is supported by evidence of ten months unpaid salary to teachers in Bayelsa State. The State Government had pleaded with the National Union of Teachers to shelve its planned industrial action; stating that the inability of the government to pay salary to workers, as at when due, was because of bloated wage bill caused by the handiwork of ghost workers fraud (News Agency of Nigeria, May 9, 2017). Furthermore, the welfare of workers may be impinged upon organizations and institutions where ghost workers fraud remains unabated. In such a scenario, agitations and fight for improved welfare and general conditions of workers like promotion, increment by labour unions would take back stage.

From the findings, the study concluded that the high incidence of ghost workers fraud increases personnel cost and reduces funds for capital expenditure that would have been budgeted to provide facilities in critical institutions like the primary and secondary education sector. This finding concurs with that of Ejubekpokpo (2012:22) who posited that an increase in wage bills or cost of governance lowers funds made available by government for provision of infrastructures and alternatively impede growth and development of critical sectors of the economy.

The study conclusively showed that ghost workers fraud results to poor service delivery and /or productivity in primary and secondary education sector in Bayelsa State. This is evidenced from low staff morale, absence of staff training and development, shortage of teaching manpower as a result of ghost names and poor performance in external examinations by pupil/students. Irregular payment of salaries becomes an excuse for absenteeism and lack of dedication to work. Gee et. al. (Cited in Nyaledzigbor, 2015:110) is in tandem with this finding when they held that one of the resultant effects of ghost workers fraud is that citizens are denied access to quality services which is provided for with tax payer's money.

Recent study also indicates that corrupt practices reduce the quality of public infrastructure and expenditures or social investment on sectors like health and education. The quality of public infrastructure has been analyzed by Tanzi and Davoodi (2002). In a study of 68 countries carried out between 1980 and 1995, they found out that public sector corruption and fraud reduces the quality of investment on education, health, roads, and electricity supply. The finding of Mauro (1998:19) is in agreement with the above when it asserts that government expenditure on education decreases in public sector economy with high level fraud and corruption. Gupta, Davoodi and Tiongson (2002) conclusively found that there is significant correlation between public sector corruption on one hand and low birth weight babies, child/infant mortality, and high dropout rates in primary school.

The finding is also in agreement with the study of Nazmulet. al. (2005:2) who found that the incidence of ghost names in the payroll and excessive absence of teachers and medical officers is not only a direct hindrance to learning, and health improvement but affects quality of service deliverance to promote success in social and economic activities. Consequent upon the losses emanating from ghost workers and related fraud, Kogi State Government (2017) stated that:

“The negative impact of ghost workers fraud on the economic development of the State is debilitating. The fund fraudulently diverted into private pockets if channelled to socio-economic development ventures would fund infrastructures in education, health, roads etc”.

The study also agrees with a research by Tanzi and Davoodi (2002:5), which indicated that corruption and fraud reduces expenditure and the quality of investment in public sector education and health amongst other. More so, ghost workers and other payroll frauds erode the confidence citizens have in the public service and constitute a critical obstacle to efforts at providing service quality delivery.

Conclusion and Recommendations

The development implications of ghost workers fraud on primary and secondary education have been unravelled in course of the study. The finding of the study indicates that increase in recurrent expenditure arising from ghost workers and other payroll fraud would result to delay and irregular payment of salary, inadequate funding for provision of facilities and poor service delivery in primary and secondary education sector in Bayelsa State. Based on the foregoing findings of the study, we put forward the following recommendations:

1. Matters relating to employment should not be decentralized, but should be handled by the State Civil 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 into civil service. Government should also commission a study on specific manpower requirements and staff disposition in each primary and secondary school, to enable it place a ceiling of approved staff strength.
2. Also, the Office of State Auditor-General should be mandated, empowered and funded to produce variation reports from the Post Primary Schools Board, State Universal Basic Education Board and Local Government Education Authorities on staff strength for each school in the State. In addition to this, the government should employ the services of accountants who specialize in forensic auditing. These forensic accountants should be deployed to all the Ministries, Departments and Agencies in the state and should routinely visit each school to eradicate the problem of ghost workers and payroll related fraud in primary and secondary education sector in Bayelsa State.

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