

**Recruitment Policy Failure and the Persistence of Ghost Worker Syndrome in
Sub-National Civil Services: Evidence from the Kogi State Civil Service,
Nigeria (2015-2025)**

Edegbo Jeremiah Sunday,¹ Enojo Kennie Enojo,² & Odiji Linus Okpanachi.³

*^{1, 2 & 3.} Department of Political Science,
Faculty of Social Sciences, Prince Abubakar Audu University,
Anyigba, Kogi State, Nigeria.*

Abstract:

Payroll fraud through the fraudulent retention of fictitious, deceased, retired or duplicated personnel on government payrolls commonly termed “ghost worker syndrome” remains one of the most persistent threats to fiscal integrity in Nigeria’s sub-national governments. This article examines the relationship between recruitment policy design and implementation, on one hand, and the regeneration of ghost workers in the Kogi State Civil Service, on the other, over the period 2015–2025. Drawing on a mixed-methods dataset of 653 respondents across ten Ministries, Departments and Agencies, supplemented by documentary evidence from the state’s 2016 staff verification exercise, the study finds that recruitment channels lacking standardised verification checklists, biometric confirmation at entry, and centralised real-time databases constitute the principal structural pathway through which fictitious personnel enter the payroll. Chi-square and correlation analyses confirm statistically significant relationships between recruitment transparency and ghost worker incidence ($\chi^2 = 68.432$, $p = .000$) and between payroll verification systems and the sustainability of fraudulent entries ($r = -.587$, $p = .000$). The article situates these findings within Fraud Triangle Theory and Agency Theory, arguing that ghost worker syndrome is not an isolated accounting anomaly but a systemic product of weak recruitment architecture, principal–agent goal incongruence, and institutionalised patronage. It concludes with policy recommendations centred on mandatory biometric enrolment, integration of recruitment with the Bank Verification Number and National Identification Number platforms, and independent forensic auditing.

Keywords: Ghost workers, Recruitment policy, Payroll fraud, Civil service reform, Public financial management, Nigeria.

DOI: <https://doi.org/10.5281/zenodo.21863536>

This work is licensed under the Creative Commons Attribution
International License (CC BY 4.0).



1. INTRODUCTION

The efficiency of any government bureaucracy rests substantially on the credibility of the processes through which it recruits personnel. Where recruitment is transparent and merit-based, the civil service tends to attract competent staff capable of translating policy into service delivery; where it is compromised by patronage, nepotism or outright fraud, the resulting human resource architecture becomes a vector for corruption rather than a vehicle for development (Usman & Obi, 2023). Nowhere is this dynamic more visible than in the phenomenon widely known in Nigerian public administration as “ghost worker syndrome” the deliberate retention on government payrolls of individuals who do not exist, who have died, retired, or resigned, or who draw multiple salaries under different identities (Tanzi, 2013). Because the practice directly converts public revenue into private gain without producing any offsetting public service, it represents one of the purest forms of what public finance scholars term “leakage” in government expenditure.

Nigeria’s federating states have experienced this leakage at a scale that is difficult to overstate. Investigative and government-commissioned staff audits conducted between 2015 and 2019 uncovered tens of thousands of unverifiable names on state and local government payrolls: Zamfara State’s 2012 audit found that only 21,067 of 28,183 salaried workers were genuine; Kaduna State identified over 13,000 suspected ghost workers; and the Federal Government together with ten states was estimated to have lost more than ₦538 billion to payroll fraud between 2013 and 2015. Kogi State’s own 2016 Staff Screening and Verification Exercise launched under Governor Yahaya Bello and chaired by Jerry Agbaji initially flagged 9,720 unverified names, a figure that later audits raised to a cumulative 18,211 ghost entries at an estimated cost of ₦213 billion to the state over sixteen years (Vanguard, 2016a, 2016b). Independent reporting corroborated the scale of the exercise, describing “monumental fraud, running into billions of naira” and the discovery of a single civil servant who had been collecting the salaries of more than 300 fictitious workers each month (Daily Trust, 2016). A more recent case study places the continuing monthly cost of ghost workers in Kogi State at roughly ₦1 billion, alongside a measurable 0.65-unit reduction in organisational efficiency attributable to fraudulent payroll practice (Ezeh & Olekwara, 2025).

These figures illustrate persistence rather than resolution. Despite the 2016 screening exercise and the subsequent rollout of digital payroll platforms modelled on the federal Integrated Payroll and Personnel Information System (IPPIS), later disclosures including a further 300 newly discovered ghost entries reported by the Kogi State Head of Service in December 2019 indicate that fraudulent names continue to regenerate within the payroll system. This pattern of technological intervention followed by re-infiltration is not unique to Kogi State; it recurs across Nigerian sub-national administrations and is consistent with international evidence that digital payroll reform, absent complementary recruitment-side controls, tends to displace rather than eliminate personnel fraud (Duyne & Harvey, 2025).

The central puzzle motivating this article is therefore not whether ghost workers exist in the Kogi State Civil Service the documentary record settles that question but why the phenomenon regenerates after repeated verification exercises and digitalisation efforts. We argue that the answer lies substantially upstream of the payroll system, in the design and implementation of recruitment policy itself. Where recruitment lacks standardised verification checklists, biometric confirmation at the point of entry, and a centralised, real-time personnel database, the payroll system inherits a structural vulnerability that no amount of downstream auditing can fully correct. This article synthesises primary survey and archival evidence collected across ten Kogi State Ministries, Departments and Agencies (MDAs) to test this proposition and to derive policy-relevant conclusions for recruitment reform in resource-constrained sub-national bureaucracies.

Three considerations justify treating Kogi State as an analytically productive case rather than a merely illustrative one. First, the state's civil service was established relatively recently, in 1992, following the creation of Kogi State in 1991, and its administrative history is therefore comparatively well documented, allowing the study to trace institutional change across a defined temporal window rather than reconstructing it from fragmentary historical records. Second, Kogi State is one of a small number of Nigerian states that has both commissioned a comprehensive staff verification exercise and made key findings from that exercise publicly available, generating a body of quasi-official documentary evidence against which primary survey data can be triangulated. Third, the state's experience of successive, only partially successful, waves of digital payroll reform mirror the trajectory of many resource-constrained sub-national governments across Sub-Saharan Africa, lending the findings comparative relevance beyond the immediate Nigerian context. Accordingly, the article pursues three interlocking objectives: to establish empirically the extent to which specific recruitment vulnerabilities are associated with ghost worker prevalence; to assess the degree to which digital oversight mechanisms have altered rather than eliminated the fraud lifecycle; and to translate these findings into a set of recruitment-stage policy interventions capable of interrupting the observed cycle of exposure, partial correction, and regeneration.

2. LITERATURE AND CONCEPTUAL CONTEXT

2.1 Recruitment policy as an institutional gatekeeper

Recruitment policy in the Nigerian public service is nominally anchored in constitutional and statutory provisions that mandate merit, equity and fair representation. Sections 14(3) and 14(4) of the 1999 Constitution require fair representation across ethnic, linguistic, religious and geographic lines, while the Federal Character Commission's procedures require public advertisement of vacancies and issuance of a Certificate of Compliance before appointment letters can be released. Scholars have, however, long documented a persistent gap between this formal architecture and its practical

implementation. Emmanuel's (2012) doctoral analysis of the federal civil service found that although recruitment policies were well formulated on paper, implementation was undermined by poor application of the federal character principle, weak manpower planning, and inadequate evaluation of merit-based reforms. Comparable findings recur at the sub-national level: due-process audits of recruitment into the federal civil service found that irregular practices principally political interference and corruption routinely displaced the formal competitive process (Ani & Anayochukwu, 2021).

A distinctive feature of the Nigerian case is the routinisation of what several scholars term the "commoditisation" of employment slots, whereby vacancies are effectively sold to the highest bidder irrespective of the applicant's competence, or distributed by legislators as informal "constituency projects." Where this occurs, the recruitment stage ceases to function as a gatekeeping mechanism and instead becomes an active conduit through which unqualified or entirely fictitious names enter the personnel system. This dynamic is compounded by the misapplication of the federal character principle, which, although designed to promote inclusivity, is frequently invoked as a pretext for bypassing merit-based assessment in favour of geographic or political considerations (Yaro, 2014). The consequence, as employer-perception studies across Nigeria's geopolitical zones demonstrate, is that favouritism, ethnicity, age and gender discrimination, and outright corruption significantly inhibit the recruitment and selection process, with knock-on effects for organisational competitiveness (Adisa, Osabutey, Gbadamosi, & Mordi, 2017).

2.2 From recruitment failure to payroll fraud

The theoretical link between recruitment failure and ghost worker syndrome operates through what may be described as an insertion-and-concealment sequence. First, weak or circumvented recruitment procedures permit the creation of fictitious appointments, the retention of deceased or separated staff, and the issuance of backdated employment letters. Second, in the absence of physical or biometric verification at the point of entry, these fraudulent records pass into the personnel database largely unchallenged. Third, weak internal controls manual record-keeping, fragmented Human Resource Information Systems, and the absence of real-time synchronisation between personnel and payroll databases allow the fraudulent entries to persist and regenerate even after periodic clean-up exercises (Chiamogu & Chiamogu, 2019).

Public financial management scholarship situates this sequence within a broader diagnosis of weak institutional controls in the Nigerian public sector. Adebayo and Ilesanmi (2020) argue that financial resource management in Nigeria continues to be undermined by loopholes that persist despite successive administrative reforms, while Court and Iwedi (2024) similarly find that public sector financial management reforms have had an inconsistent effect on government expenditure discipline precisely because they are not matched by parallel reforms to the underlying personnel architecture. Ethnic and nepotic considerations compound the problem: Chiamogu and Chiamogu (2019)

demonstrate that in weak-institution contexts, sub-optimal criteria kinship, ethnicity, political loyalty substitute for merit in the allocation of public sector opportunity, a dynamic that is difficult to detect through purely technical or digital controls because it operates prior to, and independently of, the payroll system itself.

2.3 The limits of digital reform

A substantial body of recent literature examines digital governance and e-government transformation as a corrective to payroll fraud, generally with cautious optimism about technical potential but persistent scepticism about implementation. Nwambuko, Eyikorogha and Chigozie (2025) find that digital governance initiatives in Nigeria have measurably improved efficiency and accountability where they have been consistently applied, while Alalade, Oladeji and Oyebamiji (2025) document IPPIS's contribution to reducing payroll irregularities and strengthening financial discipline at the federal level. Comparable findings from Indonesia and Tanzania reinforce the broader Technology–Organisation–Environment logic: electronic attendance and payroll systems can substantially reduce fraud opportunities when integrated with reliable human-resource records (Masele & Kagoma, 2021; Mollel & Rutenge, n.d.).

However, digital reform is consistently found to under-perform where it is decoupled from the underlying bureaucratic culture and recruitment process. Akbar, Soemartono, Sukmana and Rachmatsyah (2025) show that e-government human-resource models succeed only where they are matched by institutional commitment to standardised entry-point verification; where this commitment is absent, digital platforms are readily circumvented through manual overrides. Akule, Aimufua and Muhammad (2023) similarly argue that multi-factor biometric authentication fingerprint and facial recognition combined with username-based verification offers a materially stronger technical barrier against identity fraud than single-factor digital registers, precisely because it targets the recruitment and entry stage rather than merely auditing an already-compromised payroll. This distinction between downstream auditing (detecting fraud after the fact) and upstream verification (preventing fraudulent entry in the first instance) is central to the argument advanced in this article: the Kogi State experience since 2016 is best understood as a case of repeated downstream correction without corresponding upstream reform, which explains the observed pattern of regeneration.

2.4 Structural vulnerability and institutional resistance

Comparative human resource management scholarship situates the Nigerian case within a wider pattern of institutional resistance to reform in post-colonial and transitional public administrations. Poljašević, Gričnik and Žižek Šarotar (2025), examining public-sector human resource reform across post-socialist European states, find that reform requirements consistently collide with institutional inertia, political influence and entrenched resistance to change a finding that generalises well beyond its immediate geographic context and helps explain why technically sound recruitment and payroll

reforms in Nigeria are frequently diluted in implementation. Ugoani's (2022) analysis of public personnel administration in Nigeria similarly frames the tension as a pendulum between orthodox personnel administration and the aspirations of New Public Management, with recruitment integrity typically the first casualty when political pressure mounts. At the sub-national level, Oni, Abasili, Dele-Dada and Osarumwense (2022) document a broader pattern of ethical erosion among Nigerian bureaucrats, arguing that weak enforcement of ethical codes rather than the absence of such codes account for continued malpractice in personnel administration.

2.5 Comparative lessons from financial-sector verification

A useful analogue for understanding what upstream verification could achieve in the recruitment context comes from the financial sector, where identity-verification infrastructure of comparable rigour has already been deployed at scale in Nigeria through the Bank Verification Number (BVN) regime. The BVN system links a single biometric identity to all of an individual's bank accounts, making it materially more difficult though, as later evidence in this article indicates, not impossible for one person to draw multiple undetected income streams. The partial success of BVN in curbing certain forms of financial fraud illustrates the general principle underlying this article's argument: verification is most effective when it operates as a precondition for entry into a system rather than as a periodic audit of records already inside it. Applying an equivalent standard to civil service recruitment biometric capture cross-referenced against the National Identification Number and BVN databases at the point of appointment, rather than years afterward during a screening exercise would relocate the primary locus of control from detection to prevention, which is precisely the shift the data in Section 5 suggest has yet to occur in the Kogi State recruitment pipeline.

2.6 Synthesis and research gap

Taken together, the literature converges on three propositions relevant to the Kogi State case. First, recruitment policy failure operationalised as the absence of standardised verification, biometric confirmation, and centralised record-keeping constitutes the primary structural pathway for ghost worker insertion, rather than payroll administration per se. Second, digital reform mitigates but does not eliminate this vulnerability where it is not integrated with upstream recruitment controls. Third, the persistence of the phenomenon despite repeated exposure is best explained not by technical failure alone but by institutional and political incentives that favour the status quo. Despite an extensive descriptive literature on the fiscal scale of ghost worker fraud in Nigeria, comparatively few studies test these propositions empirically against primary survey data drawn directly from recruitment and payroll personnel within a single sub-national civil service over an extended period. This article addresses that gap using Kogi State as a bounded case.

3. THEORETICAL FRAMEWORK

The study is anchored in two complementary theories of organisational fraud. Cressey's (1953) Fraud Triangle Theory holds that fraud occurs at the intersection of perceived pressure, perceived opportunity, and rationalisation. Applied to the Kogi State case, financial pressure on low-income civil servants and politically connected intermediaries supplies the motive; weak recruitment verification and fragmented record-keeping supply the opportunity; and entrenched normalisation of patronage-based appointment supplies the rationalisation that allows participants to reconcile the practice with their own sense of propriety. Agency Theory supplies the second analytical lens, treating the relationship between the citizenry (the principal) and appointed and career officials (the agents) as one of structurally asymmetric information. Where monitoring costs are high and information asymmetry is large as is the case when personnel records are manual, fragmented, or controlled by the very officials responsible for payroll disbursement agents possess both the means and the incentive to pursue private benefit at the principal's expense. The combination of these two frameworks allows the study to explain both the individual-level psychology of participation in payroll fraud (Fraud Triangle) and the systemic incentive structure that permits it to recur at scale (Agency Theory).

4. METHODOLOGY

The study adopted a mixed-methods design combining a cross-sectional quantitative survey with qualitative key informant interviews. A sample of 653 respondents was drawn through a combination of purposive and stratified random sampling from ten Ministries, Departments and Agencies directly involved in personnel recruitment, verification or payroll administration, including the Office of the Head of Civil Service, the Civil Service Commission, the Ministry of Finance, the Office of the Accountant-General, and the Ministry of Establishment and Training.

Quantitative data were collected using a structured questionnaire and analysed using descriptive statistics, chi-square tests of association, Pearson product-moment correlation, and multiple regression analysis. Qualitative data were obtained through key informant interviews with senior officials possessing direct institutional knowledge of recruitment and payroll operations, and analysed thematically to triangulate and contextualise the quantitative findings. Three null hypotheses guided the inferential analysis: (H01) that there is no significant relationship between recruitment transparency and ghost worker incidence; (H02) that rigorous payroll verification and automated reconciliation do not significantly reduce the long-term sustainability of fraudulent entries; and (H03) that centralised database harmonisation does not significantly moderate the relationship between administrative decentralisation and susceptibility to payroll inflation.

5. FINDINGS AND DISCUSSION

5.1 Recruitment vulnerabilities as the primary structural pathway

The survey data indicate that the absence of standardised verification checklists in the recruitment process was identified by 78.1 percent of respondents as a direct enabler of ghost worker insertion. A closely related finding the absence of physical or biometric confirmation at entry points was cited by 75.2 percent of respondents, while 80.9 percent identified the absence of a centralised, real-time personnel database as a contributing structural weakness. Table 1 summarises these recruitment-stage vulnerabilities alongside their associated risk interpretation.

Table 1 Recruitment-Stage Vulnerabilities Associated with Ghost Worker Insertion (n = 653)

Recruitment vulnerability	Respondents affirming (%)	Rank	Risk interpretation
Absence of a centralised, real-time personnel database	80.9	1	Highest exposure no cross-MDA reconciliation possible
Absence of standardised verification checklists	78.1	2	High exposure discretionary, inconsistent screening
Absence of physical/biometric confirmation at entry	75.2	3	High exposure identity of appointee unconfirmed

Note. Percentages reflect the proportion of respondents who identified each factor as a direct enabler of ghost worker insertion; categories are non-exclusive as respondents could affirm more than one factor.

These figures are consistent with the qualitative literature reviewed above: where recruitment does not require corroborated physical presence and biometric capture prior to payroll enrolment, the marginal cost of inserting a fictitious name is negligible, and the marginal probability of detection prior to the next verification cycle is low. This pattern lends strong support to H01: the chi-square test of association between recruitment transparency and ghost worker incidence was statistically significant ($\chi^2 = 68.432$, $df = k$, $p = .000$), leading to rejection of the null hypothesis and confirming that recruitment transparency and ghost worker prevalence are not independent.

5.2 The partial efficacy of digital oversight

Consistent with the theoretical distinction between downstream auditing and upstream verification developed above, the data show that digital oversight mechanisms have improved fraud *detection* without proportionately improving fraud *prevention*. Sixty-one point four percent of respondents reported that digital tools had improved the state's

capacity to detect irregular entries. However, this detection capacity was substantially undermined by two implementation failures: delayed removal procedures, cited by 26.8 percent of respondents as a persistent bottleneck, and the absence of real-time synchronisation between human resource and payroll databases, cited by 27.3 percent.

Table 2 disaggregates this detection–correction gap.

Table 2 *Digital Oversight Performance: Detection Capacity versus Correction Capacity (n = 653)*

Indicator	Respondents affirming (%)	Stage of fraud lifecycle	Net effect
Digital tools improved detection of irregular entries	61.4	Downstream (detection)	Positive
Delayed removal procedures after detection	26.8	Downstream (correction)	Negative extends fraud window
Lack of real-time HR–payroll database synchronisation	27.3	Upstream/downstream interface	Negative re-entry pathway

Note. HR = human resource. The gap between the 61.4% detection rate and the 26.8%–27.3% correction/synchronisation failure rates illustrate that improved detection has not been matched by an equivalent improvement in removal or prevention capacity.

In practice, this means that even where a fraudulent entry is flagged, the administrative lag between flagging and removal creates a residual window during which the fraudulent salary continues to be disbursed a pattern directly consistent with the December 2019 disclosure that a further 300 unverified names had re-entered the Kogi State payroll roughly three years after the original 2016 screening exercise. The correlation analysis testing Ho2 found a statistically significant negative relationship between the rigour of payroll verification and automated reconciliation systems, on one hand, and the long-term sustainability of fraudulent entries, on the other ($r = -.587$, $p = .000$), supporting rejection of the null hypothesis: stronger verification and reconciliation systems are associated with materially shorter survival times for fraudulent payroll entries.

5.3 Institutional bottlenecks and decentralisation

Beyond the recruitment and digital-oversight variables, the study examined institutional bottlenecks bureaucratic delay, reliance on manual record-keeping, and fragmented departmental rosters as a mediating condition linking weak recruitment policy to ghost worker persistence. Consistent with Agency Theory’s emphasis on monitoring costs, these

bottlenecks were found to be most pronounced at the interface between state-level MDAs and Local Government Service Commissions, where administrative decentralisation multiplies the number of independent personnel registers without a corresponding increase in cross-verification capacity. The regression analysis testing Ho3 found that centralised database harmonisation significantly moderates the relationship between administrative decentralisation and susceptibility to payroll inflation ($\beta = -.241$, $p = .000$), indicating that the fiscal risk associated with decentralised recruitment authority can be substantially mitigated though not eliminated by centralising the underlying personnel data architecture. This finding refines rather than contradicts the conventional public administration view that decentralisation improves responsiveness: the data suggest that decentralised recruitment authority is fiscally safe only where it is paired with centralised data harmonisation, and fiscally hazardous where it is not.

Table 3 consolidates the inferential results for all three hypotheses, providing a single reference point for the statistical evidence discussed across Sections 5.1–5.3.

Table 3 *Summary of Hypothesis Testing*

Hypothesis	Relationship tested	Statistic	Value	p	Decision
Ho1	Recruitment transparency ↔ ghost worker incidence	χ^2	68.432	.000	Reject Ho1 significant association
Ho2	Payroll verification/reconciliation rigour ↔ sustainability of fraudulent entries	Pearson r	-.587	.000	Reject Ho2 significant negative correlation
Ho3	Centralised database harmonisation as moderator of decentralisation ↔ payroll inflation	Standardised β	-.241	.000	Reject Ho3 significant moderating effect

Note. All three null hypotheses are rejected at the .05 significance level, indicating that recruitment transparency, verification rigour, and database centralisation are each statistically associated with reduced ghost worker prevalence and reduced fraud sustainability.

5.4 Organisational efficiency effects

Consistent with prior Kogi State-focused research documenting a measurable efficiency cost of ghost worker fraud (Ezeh & Olekwara, 2025), respondents in the present study associated the persistence of fraudulent payroll entries with reduced organisational efficiency, citing constrained promotion budgets, delayed wage adjustments for

legitimate staff, and diminished morale among career civil servants who perceive the reward structure as decoupled from performance. This finding is consistent with the broader public financial management literature’s identification of a “fiscal dissipation” effect, whereby the illegitimate wage bill displaces resources that would otherwise fund promotions, training, and capital investment (Adebayo & Ilesanmi, 2020; Court & Iwedi, 2024). Table 4 summarises the principal channels through which this efficiency loss was reported to operate.

Table 4 *Reported Channels of Organisational Efficiency Loss Attributable to Ghost Worker Syndrome*

Efficiency channel	Direction of effect	Primary mechanism
Recurrent-to-capital expenditure ratio	Deteriorates	Illegitimate wage bill crowds out capital investment
Promotion and wage-adjustment cycles for legitimate staff	Delayed/frozen	Fiscal strain from inflated payroll
Staff morale and perceived equity	Declines	Reward structure perceived as decoupled from performance
Audit and administrative overhead	Increases	Repeated verification cycles absorb administrative capacity

5.4.1 Qualitative corroboration

The thematic analysis of key informant interviews reinforces and adds texture to the quantitative findings summarised above. Senior personnel and payroll officials described a recurring administrative sequence in which verification exercises generate a short-lived improvement in payroll integrity that erodes over subsequent budget cycles as new appointments some routed through informal channels are absorbed into the system without undergoing the same scrutiny applied during the original exercise. Several informants characterised this as a “sawtooth” pattern: a sharp reduction in irregular entries immediately following an audit, followed by a gradual re-accumulation until the next exercise is commissioned, usually in response to renewed fiscal pressure or a change in political administration rather than as part of a routinised, continuous control cycle. This qualitative pattern is directly consistent with the quantitative finding, discussed above, that delayed removal procedures and the absence of real-time database synchronisation blunt the preventive value of digital oversight, and it lends further support to this article’s central contention that recruitment-stage controls, rather than periodic payroll audits alone, are the more durable point of intervention.

5.5 Interpreting the regeneration puzzle

Read together, these findings resolve the puzzle framed in the introduction. Ghost worker syndrome regenerates in the Kogi State Civil Service not because verification exercises and digital platforms are ineffective in the narrow technical sense, but because they intervene at the wrong stage of the fraud lifecycle. Verification exercises are retrospective: they identify fraud that has already occurred. Digital payroll platforms are largely administrative: they record and disburse, but do not, in their current configuration, verify identity at the point of recruitment with sufficient rigour to prevent new fraudulent entries from being created. Absent structural reform to the recruitment stage itself biometric capture prior to enrolment, cross-referencing against the National Identification Number and Bank Verification Number databases, and centralised real-time record-keeping each verification exercise functions as a temporary reset rather than a permanent correction, consistent with the observed cycle of exposure, partial clean-up, and re-infiltration documented across multiple Nigerian states since 2015.

6. POLICY IMPLICATIONS

The findings summarised in Tables 1–4 carry direct implications for the Kogi State Government, the Civil Service Commission, and comparable sub-national administrations confronting similar vulnerabilities. Read together, they support a single overarching implication: interventions concentrated at the payroll-audit stage address symptoms, while interventions concentrated at the recruitment stage address the underlying structural cause. The recommendations developed in Section 7 are organised accordingly, moving from immediate, low-cost administrative fixes to medium-term systems investment and longer-term legal and institutional reform.

7. RECOMMENDATIONS

This section translates the empirical findings into a structured set of actionable recommendations. Each recommendation is mapped to the specific finding that motivates it, the actor primarily responsible for implementation, and a realistic implementation horizon, on the premise that a professionally useful set of policy recommendations must be sequenced and assigned rather than presented as an undifferentiated list. Table 5 provides this mapping; the discussion that follows elaborates the rationale for each item grouped by implementation horizon.

Table 5 *Recommendation Matrix: Findings, Actions, Responsible Actors, and Implementation Horizon*

#	Finding addressed	Recommendation	Lead responsible actor	Horizon
1	80.9% cite absence of centralised database	Establish a single, centralised, real-time	Office of the Head of Civil	Medium-term (12–

	(Table 1); H03 confirms centralisation moderates decentralisation risk	recruitment and personnel database, independently auditable from individual MDAs	Service / Civil Service Commission	24 months)
2	75.2% cite absence of biometric confirmation at entry (Table 1)	Make biometric (fingerprint and facial) enrolment a mandatory, non-waivable precondition for payroll entry	Civil Service Commission, in collaboration with NIMC	Short-term (0–12 months)
3	78.1% cite absence of standardised verification checklists (Table 1)	Adopt a uniform, statutorily backed pre-appointment verification checklist across all MDAs	Civil Service Commission	Short-term (0–6 months)
4	Identity fraud persists despite digital tools (Table 2); comparative BVN evidence (Section 2.4.1)	Integrate recruitment records with the Bank Verification Number and National Identification Number platforms at the point of entry	Ministry of Finance / Office of the Accountant-General, with NIBSS and NIMC	Medium-term (12–24 months)
5	26.8%–27.3% report delayed removal and poor HR–payroll synchronisation (Table 2)	Introduce statutory delisting timelines with automatic salary suspension pending verification	Office of the Accountant-General	Short-term (0–12 months)
6	Sawtooth regeneration pattern reported qualitatively (Section 5.4.1)	Institutionalise quarterly independent forensic payroll audits by a body organisationally separate from the MDAs reviewed	State Auditor-General / independent forensic audit unit	Ongoing, from short-term onward
7	Godfatherism/political interference identified in qualitative and secondary evidence (Section 2)	Enact whistle-blower protection legislation to create a continuous internal reporting channel	Kogi State House of Assembly	Medium-term (12–24 months)

8	Recurrent-to-capital expenditure distortion (Table 4)	Ring-fence a defined share of funds recovered from payroll cleansing for visible capital projects, to build public support for reform	State Executive Council / Ministry of Budget and Planning	Ongoing
---	---	---	---	---------

7.1 Short-term measures (0–12 months)

The most cost-effective interventions target the recruitment checklist and biometric-enrolment gaps identified in Table 1, both of which can be addressed largely through administrative directive rather than new legislation. A single, statutorily referenced verification checklist covering credential authentication, physical presence, and biometric capture should be applied uniformly across all ten MDAs examined in this study, replacing the current pattern of discretionary, MDA-specific screening. In parallel, statutory de-listing timelines should be introduced so that any entry flagged during a verification exercise is automatically suspended from salary disbursement pending resolution, rather than continuing to draw pay during the review period identified in Table 2 as a key source of continued fiscal leakage.

7.2 Medium-term measures (12–24 months)

The centralisation of recruitment and personnel data supported directly by the H03 finding that database harmonisation significantly moderates the fiscal risk associated with decentralisation requires more substantial systems investment and inter-agency coordination, and is accordingly framed as a medium-term priority. This should proceed in parallel with integration of recruitment records into the Bank Verification Number and National Identification Number platforms, closing the cross-identity gap that currently allows a single individual to be enrolled under multiple names or in multiple MDAs simultaneously. Because political interference and patronage networks were identified in Section 2 as a key rationalising factor within the Fraud Triangle framework, whistleblower protection legislation should be advanced concurrently, providing a legal foundation for continuous internal reporting rather than reliance on periodic, resource-intensive screening exercises alone.

7.3 Ongoing/institutional measures

Two recommendations are best understood as permanent institutional commitments rather than one-time interventions. First, quarterly independent forensic audits, conducted by a unit organisationally separate from the MDAs under review, directly address the principal–agent monitoring gap identified through the Agency Theory framework and would convert the current ad hoc “sawtooth” pattern of exposure and regeneration (Section 5.4.1) into a routinised, continuous control cycle. Second, transparently ring-fencing a defined proportion of funds recovered from future payroll cleansing exercises for specific, visible capital projects would directly counteract the

recurrent-to-capital expenditure distortion documented in Table 4, while simultaneously building the public constituency for sustained reform.

8. LIMITATIONS AND DIRECTIONS FOR FUTURE RESEARCH

Three limitations qualify the conclusions drawn above and suggest directions for future research. First, the study's temporal scope, while spanning a decade, is anchored around a single major verification exercise (2016) and its aftermath; longitudinal data spanning multiple full audit cycles would allow more precise estimation of the "sawtooth" regeneration pattern described by informants and would permit formal time-series modelling of fraud re-accumulation rates. Second, the cross-sectional survey design, while adequate for establishing statistical association, cannot fully rule out reverse or reciprocal causal pathways for instance, that organisational inefficiency itself weakens recruitment oversight, in addition to weak recruitment oversight producing inefficiency; panel data collected before and after specific recruitment reforms would strengthen causal inference. Third, because the study is bounded to a single state, generalisation to other Nigerian sub-national administrations, let alone to comparable contexts elsewhere in Sub-Saharan Africa, should be undertaken cautiously; comparative multi-state replication would help establish whether the recruitment-centred explanation advanced here holds across jurisdictions with differing administrative capacity and political economy. Future research would also benefit from directly modelling the fiscal and service-delivery trade-offs associated with the recommendations advanced in Section 7, particularly the cost-effectiveness of mandatory biometric enrolment relative to continued reliance on periodic screening.

9. CONCLUSION

This article has examined the relationship between recruitment policy and the persistence of ghost worker syndrome in the Kogi State Civil Service between 2015 and 2025. The evidence indicates that recruitment processes lacking standardised verification, biometric confirmation, and centralised record-keeping constitute the principal structural pathway through which fictitious personnel enter the state payroll, and that this vulnerability persists despite repeated verification exercises and the introduction of digital payroll platforms precisely because these interventions operate downstream of the point at which fraudulent entries are created. Framed through Fraud Triangle and Agency Theory, the Kogi State experience demonstrates that ghost worker syndrome is best understood not as a discrete accounting error but as a systemic manifestation of compromised human resource architecture, sustained by asymmetric information between citizens and appointed officials and by institutionalised networks of patronage that supply both the opportunity and the rationalisation for fraud. Addressing the phenomenon durably will require a shift in policy emphasis from periodic, retrospective verification toward mandatory, upstream identity confirmation integrated into the recruitment process itself. The Kogi State case offers a instructive template both

cautionary and constructive for other Nigerian states and comparable sub-national administrations confronting the same structural vulnerability.

References

- Adebayo, A. V., & Ilesanmi, K. D. (2020). Financial resource management in the Nigerian public sector: Policy measures to address loopholes. *Problems and Perspectives in Management*, 18(2), 296–304. [https://doi.org/10.21511/ppm.18\(2\).2020.27](https://doi.org/10.21511/ppm.18(2).2020.27)
- Adisa, T. A., Osabutey, E. L. C., Gbadamosi, G., & Mordi, C. (2017). The challenges of employee resourcing: The perceptions of managers in Nigeria. *Career Development International*, 22(6), 703–723. <https://doi.org/10.1108/cdi-01-2017-0003>
- Akbar, R. S., Soemartono, T., Sukmana, P., & Rachmatsyah, T. H. (2025). Developing a human resource management model for e-government implementation in the public sector. *Jurnal Ilmu Manajemen dan Ekonomi*, 13(5). <https://doi.org/10.37641/jimkes.v13i5.3789>
- Akule, S. T., Aimufua, G., & Muhammad, U. A. (2023). *A framework for human resource management system using multi-facet security* [Preprint]. <https://doi.org/10.21203/rs.3.rs-2360291/v1>
- Alalade, E. O., Oladeji, O. O., & Oyebamiji, O. A. (2025). Digital transformation and technological innovation in governance: IPPIS in Nigeria. *International Journal of Research and Innovation in Social Science*, 9, 261. <https://doi.org/10.47772/ijriss.2025.909000261>
- Ameh, O. J., & Daniel, E. I. (2017). Human resource management in the Nigerian construction firms: Practices and challenges. *Journal of Construction Business and Management*, 1(2), 47–54. <https://doi.org/10.15641/jcbm.1.2.54>
- Ani, V. A., & Anayochukwu, G. I. (2021). Application of due process in recruitment and selection of personnel into the federal civil service (Part 1). *RUDN Journal of Public Administration*, 8(4), 375–385. <https://doi.org/10.22363/2312-8313-2021-8-4-375-385>
- Chiamogu, A. P., & Chiamogu, U. P. (2019). Ethnic and nepotic issues in Nigeria: Exploring the bane to public sector performance in the fourth republic. *Proceedings of the International Conference on Social Sciences*, 362. <https://doi.org/10.33422/ics21.2019.07.362>
- Court, E. R., & Iwedi, M. (2024). Public sector financial management reforms and government expenditure in Nigeria. *Finance & Accounting Research Journal*, 6(4). <https://doi.org/10.51594/farj.v6i4.1024>
- Cressey, D. R. (1953). *Other people's money: A study in the social psychology of embezzlement*. Free Press.

- Daily Trust. (2016, July). How epic 'ghost workers' fraud is costing Nigeria billions. <https://dailytrust.com/how-epic-ghost-workers-fraud-is-costing-nigeria-billions/>
- Dosunmu, A. S., & Lamidi, K. O. (2021). Implications of politics on recruitment into state civil service in Nigeria. *International Journal of Management, Social Sciences, Peace and Conflict Studies*, 4(3).
- Duyne, P. C. van, & Harvey, J. (2025). Corruption in Nigeria: Indifference and neglect. *Trends in Organized Crime*. <https://doi.org/10.1007/s12117-025-09574-4>
- Emmanuel, O. (2012). *Recruitment policy formulation and implementation in the Nigerian federal civil service* [Doctoral dissertation].
- Ezeh, C., & Olekware, R. T. (2025). Ghost worker syndrome and public sector productivity in Kogi State Civil Service: A 21st century malaise. *International Journal of Research and Scientific Innovation*, 12(8). <https://doi.org/10.51244/ijrsi.2025.120800075>
- Masele, J. J., & Kagoma, R. S. (2021). Usefulness of human capital management information systems on payroll reliability among public universities in Tanzania. *Information Development*, 37(3). <https://doi.org/10.1080/09540962.2021.1906579>
- Mollel, H. L., & Rutenge, M. M. (n.d.). Adoption and use of electronic human resources management systems for service delivery in Tanzania: A case of Tanzania Airports Authority. *African Journal of Empirical Research*, 5(4). <https://doi.org/10.51867/ajernet.5.4.50>
- Nwambuko, T. C., Eyikorogha, Q., & Chigozie, J. N. (2025). Digital governance and e-government transformation in public service delivery in Nigeria. *International Journal of Current Science Research and Review*, 8(10). <https://doi.org/10.47191/ijcsrr/v8-i10-17>
- Oni, S., Abasili, C. O., Dele-Dada, M., & Osarumwense, C. (2022). Government bureaucrats and ethical conduct in Nigeria's fourth republic: Implications for good governance. *Masyarakat, Kebudayaan dan Politik*, 35(4), 396–406. <https://doi.org/10.20473/mkp.v35i42022.396-406>
- Poljašević, B. Z., Gričnik, A. M., & Žižek Šarotar, S. (2025). Human resource management in public administration: The ongoing tension between reform requirements and resistance to change. *Administrative Sciences*, 15(3), 94. <https://doi.org/10.3390/admsci15030094>

- Tanzi, V. (2013). *Government versus markets: The changing economic role of the state*. Cambridge University Press.
- Ugoani, J. (2022). Public personnel administration and human resource management paradigm on public service performance: Nigerian pendulum. *Independent Journal of Management & Production*, 13(2).
<https://doi.org/10.14807/ijmp.v13i2.1503>
- Usman, A., & Obi, C. (2023). Recruitment and selection practices in the Nigerian public sector: A conceptual review. *Journal of Public Administration and Governance*, advance online publication.
- Vanguard. (2016a, July 6). Kogi uncovers 9,720 ghost workers.
<https://www.vanguardngr.com/2016/07/kogi-uncovers-9720-ghost-workers/>
- Vanguard. (2016b, July 26). Kogi loses N213bn to ghost workers.
<https://www.vanguardngr.com/2016/07/kogi-loses-n213bn-ghost-workers/>
- Weber, M. (1947). *The theory of social and economic organization* (A. M. Henderson & T. Parsons, Trans.). Free Press.