

Rethinking the Terrain of Ghost Workers in Sub-Saharan Africa: A Manifestation of the Governance Status and Poverty Dilemma

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Abstract

This paper argues that the prevalence of ghost workers in most developing countries, and in Africa, South of Sahara in particular, reflects the poor governance practices in the region; but more so contributes to interminable poverty. Drawing from secondary data—and with reference to Ghana, Nigeria, Zimbabwe and Tanzania—this paper examines the depravity of the practice of inclusion of ghost workers in a workforce in the region. It unveils the impact such vice yields on socio-economic development initiatives. Potential resources that would have otherwise been allocated to various initiatives to address perennial poverty in the region are squandered. Therefore, social service provision and sub-optimal infrastructural and social projects are derailed, further accentuating poverty. Worse, the few perpetrators of such malpractices amass wealth, while most of the population remains impoverished. While ghost workers earn without any input, most potential workers are unemployed. Given the colossal impact of ghost workers on countries' resources, many governments have opted to use information communication and technology, forensic accounts and strengthening leadership ethics of public servants to fight the vice. Despite these efforts, however, ghost workers are still being enrolled for salary and associated benefit schemes. This necessitates the adoption of new techniques to uproot ghost workers in the government systems; which require a consistent application of updated science and technology mechanisms to detect and uproot ghost workers. Routine forensic training for personnel in relevant positions should be conducted to ensure further elimination of ghost workers from government payrolls.

Keywords: *ghost workers, governance, poverty, Africa*

1. Introduction

Ghost workers in Sub-Saharan Africa (SSA) are prevalent, just like in most developing countries, contributing to persistent poverty in the region. A substantial amount of money is squandered due to unlawful payments to absentee and non-existing workers (Dovlo, 2005; Lienert & Modi1997). Arguably, this is one of the factors threatening the socio-economic prosperity in the region. Kirya (2020) points out that the prevalence of the ghost workers phenomenon is a reflection of corruption that drains a significant percentage of financial resources supposed to stimulate development processes in Africa. According to Smith (2007), the African

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Union estimated that corruption practices cost African economies more than US\$148bn each year, which is about 25% of Africa's GDP. As a corruption facet, Moyo (2017) succinctly points out that the syndrome of ghost workers significantly affects many emerging economies.

The concept of ghost workers invites multiple definitions and interpretations. The term ghost worker refers to an individual who receive a salary from an organisation without showing up for work (Tanzi, 2013); implying that someone else is appropriating a salary of an employee who does not physically exist. The World Bank (1995) defines ghost workers as names of people on government payrolls, but whose physical existence cannot be affirmed. It involves all illegal, unauthorised, unqualified, fictitious and non-existing staff that make salary claims from government coffers. Usually, the existence of ghost workers is caused by fraudulent public officers who introduce forged names into payrolls, and authorise the existence of illegal employees on payroll lists (Nyaledzigbor, 2015). There is a category of ghost workers that include fictitious or non-existing employees who are added to a payroll; as well as real staff in a public sector receiving fabricated pay through irregularities (Micah & Moses, 2018). A staff receiving fabricated pay gets multiple salaries using double or different names. Other forms of ghost workers involve earning higher amounts of money or payments, such as allowances, greater than one's ranks (Allen & Joab-Pterside, 2017). More so, ghost workers include employees who are temporarily absent, or have leaves of absence, but continue to earn full salaries; as well as employees on transfer or retirement whose names are still on payrolls (Kauji & Mustaph, 2019). The term ghost workers can also apply to non-existing individuals placed on pension payroll (Nyaledzigbor, 2015). According to the World Bank (1995), all the said various forms of ghost workers exist in both public and private sectors of the economy. However, this paper only addresses the problem of ghost workers in the public service.

The existence of ghost workers in most African countries is closely associated with the failure to adhere to good governance principles. As previously pointed out, the ghost workers conundrum is propelled by the poor governance of an organisation or government that solicits unlawful acts from employees. According to the UNDP (1997), good governance refers to a state where policies for sustainable human development; and a democratic, decentralised, empowering, and accountable government are in place. According to Smith (2007), one of the attributes that form an understanding of the term good governance is incorruptibility in using public powers and offices by servants of the state, which is the focus of this paper. Regarding this definition, the link between poor governance and poverty in Africa is mutually exclusive. It is undeniable that the failure to manage national financial resources by corrupt public officers, coupled with the lack—or weaknesses—of systems to prevent the misappropriation of public funds, leads to the wastage of potential resources for development initiatives (Locatelli, Mariani, Sainati, Greco, 2017). The term corruption here refers to an abuse of public office for private gain, which also encompasses the abuse of the position of a government official through

actions like embezzlement of public funds, bribery, and fraud (Mistere & Dibley, 2018). In the context of this paper, corruption is the abuse of public office for 'private economic gain' (Rose-Ackerman & Palifka, 2016; World Bank 1997). Certainly, when an official in a public sector, motivated by self-interest, acts in any way to create or sustain the existence of ghost workers, this contributes to the insufficiency of resources, which ultimately derails a country's development.

For quite some time, many countries from SSA have deployed several initiatives to address the problem of ghost workers, but in vain. The problem still lingers, and still continues to drain substantial funds from government economies; something that has attracted the attention of scholars and development practitioners alike. Different scholars have attempted to unearth the ghost workers phenomenon in different dimensions. Most of the available studies on how ghost workers' impact Africa's economy have mainly focused on specific sectors such as health and education (Allen & Joab-Pterside, 2017; Dovlo, 2005; Esanga et al., 2017). That said, the dearth of literature on how poor governance manifests in the presence of ghost workers in SSA is the lacuna this paper aims to fill in. It interrogates how the prevalence of ghost workers contributes to persistent poverty levels in many SSA countries. Specifically, it traces how the development economies of countries from SSA are affected by the conundrum of ghost workers; and how this slows down the attainment of sustainable development goals. It is anticipated that the findings will contribute to the ongoing debates on the prevalence of ghost workers, and the overall discourse on good governance in SSA. The paper contributes to the body of knowledge on the importance of improving available strategies to address the problem of ghost workers by enforcing good governance and efforts to reduce poverty in the region.

Ghost Workers, Governance and Poverty: Theoretical Underpinnings

This article deployed Cressey's fraud triangle theory to explain incidences of corruption caused by untrustworthy public officials, whose acts imbue ghost workers in the public sectors of many African countries (Cressey, 1950). The theory enlightens that pressure, opportunities and rationalisation are the key factors that facilitate fraud, such as unlawful payments to ghost workers. That is to say, perceived pressure to commit fraud may arise due to several forces from family and community members who portray that civil servants are irresponsible and unethical. Eventually, such officials may collude to squander financial resources of a government for the sake of impressing others, and boosting their income and economic status (Gottscalk, 2017). Regarding perceived opportunity, the theory explains that weak systems—such as those related to securing finances and resources in an organisation—may hinder employers from detecting and preventing fraud. Such existing weak systems are also associated with monitoring problems among officers responsible for salary payment in the public sector (Dorminey et al., 2012), which creates loopholes that allow the unlawful inclusion of non-existent civil servants in payrolls. Regarding rationalisation, fraud is likely to occur when a fraudster intentionally justifies a fraud action. Justifications may include excuses given by corrupt officials, such as that the money pilfered is a loan that will be re-paid

(Bardhan, 1997). Such fraudsters typically do this to gain others' trust, or to avoid stigmatisation and punishment from members and/or the organisation. According to Brody, Melendy and Perri (2012), the possibility of individuals violating the trust reposed by respective supervisors motivates individuals to commit fraud. In this regard, the theory propounds that fraud can be minimised if the factors responsible for fraud are also minimised (Gbggi & Okoye, 2013).

Informed by the fraud triangle theory, this paper examines how ghost workers in SSA are inevitable due to the persistence of poor governance. The caution here is that if this is left unabated, it can irrevocably render reversing the state of poverty in the region a more complex trajectory. This is because high profile civil servants who are supposed to facilitate in propelling national development are instead responsible for depriving the limited resources that would have been used to reach the populace and propel socio-economic advancement. The theory is applied in this study to expose how the existence of ghost workers leads to the misappropriation of available scarce resources that would have potentially facilitated the development of third world countries, particularly in SSA.

2. Methodology

2.1 Study Design

This study conducted a critical review of literature that analysed material from diverse sources; starting with a focused search of peer-reviewed articles, national and international reports. Thereafter the documents were categorised, examined, and interpreted. This followed a course of scrutinising documents containing information on—or related to—the issue being studied as per Muhanga and Malungo (2017) and Mwita (2019). In this paper, secondary data was preferred to comprehend and synthesise the recorded magnitude of the problem of ghost workers in SSA. Thus, data from selected countries—namely, Ghana, Zimbabwe, Tanzania and Nigeria—were considered. These countries were of particular interest to the study because existing literature indicate they have a diverse socio-political and economic statuses that manifest evidences of the mushrooming of ghost workers; and hence are useful to explain the phenomenon under study. Thus, this selection was critical to facilitate unearthing critical experiences regarding the magnitude and impact of the ghost workers phenomenon, as well as the efforts deployed by these respective states to uproot the problem. More so, data from other African countries and other developing countries were employed to synthesise and triangulate the data outsourced from the targeted countries. In the process of searching for relevant literature, the key terms used included ghost workers, poverty, governance, corruption, and fictitious workers. Others were phantom workers, wage bill, leadership code ethics, forensic accounting, and human resources information systems.

2.2 Sources of Data

To understand how the problem of ghost workers is manifested through poor governance practices in SSA, and its impact, the search for the relevant literature for this study followed distinct procedures. This was in line with the articulations

by Whittemore and Knafl (2005), as well as Torracco (2005), that provide a useful framework guiding a literature search process, namely: problem identification, iterative literature search, data evaluation, data analysis and presentation. Thus, the study searched for specific literature to expound on the topic under investigation using specific keywords as earlier mentioned. Specific searches using keywords potentially increased the possibility of identifying accurate results from appropriate databases (Anthony & Jack, 2009). The study relied on various trusted databases, including: Sociological Abstract, Google Scholar, Springer Link, Web of Science, and Wiley Online Library. Other databases that were accessed are: DOAJ, JSTOR, PMC, ERIC, and ProQuest. Using these databases enabled access to books and peer-reviewed articles on ghost workers and their impact on socio-economic development in SSA. Furthermore, the study got additional data from grey literature, especially government reports, books, and policy briefs. This enabled access to pertinent information on the subject of ghost workers, corruption, governance and poverty; and strategies to counteract them. Controller and auditor-general reports from the respective countries were also reviewed. This was to examine the purposes of authorising funds, which explain the effectiveness and/or deficiency in the management of resources in a country. Additionally, newspapers from the respective countries provided an up-to-date information regarding the phenomenon of ghost workers and corruption practices. The newspapers also provided views and reactions from the masses of the respective countries in relation to the problem of ghost workers, and its negative impact on development.

2.3 Data Analysis

Data in this study was qualitatively analysed using a thematic approach (Kiger & Varpio, 2020) to achieve an in-depth understanding of the realities of the menace of corruption manifesting through ghost workers. Quotations were used to authenticate developed themes extracted from interviews with experts in the field of governance through newspaper articles. This technique was applied to uncover a better understanding of the phenomenon and the magnitude of its impact on socio-economic development of the studied countries.

3. Results and Discussions

The presentation and discussion of the findings was done in accordance with the common themes that surfaced during the analysis stage. Three themes were identified: (i) forms and severity of ghost workers in the selected SSA countries (Nigeria, Ghana, Tanzania, and Zimbabwe); (ii) the impact of ghost workers on Africa's economy; and (iii) initiatives put in place to eliminate the prevailing problem of ghost workers.

3.1 Forms and the State of Ghost Workers in Selected SSA Countries

The problem of ghost workers in SSA is real, and various scholars have analysed different forms of ghost workers in various contexts. Having ghost workers is a fraud committed by civil servants responsible for processing payrolls, who usually collude with other key personnel to accrue personal benefits from such a malpractice.

According to Lekubu (2013), payroll fraud occurs when employees take money from an organisation unlawfully using the payroll, intending to appropriate those funds for their own use. For example, payroll clerks can collude with some senior members to include names of fictitious employees and forge their signatures to access illegal payments. Being the primary beneficiaries of the existence of ghost workers, such dishonest civil servants create and sustain fraud (Moses & Micah, 2018). This is precipitated by the lack of checks and balances in payrolls and salary payments, especially when only one person is responsible for a payroll without being cross-checked by others. Arguably, improper and weak systems to register government employees significantly increase corruption chances through unlawful addition of ghost names in payrolls. Consequently, various forms of ghost workers exist in developing countries, and more so in SSA, as shown in Table 1.

Table 1: Forms of Ghost Workers in Civil Service

Form	Explanation
<i>Fictitious employee</i>	When perpetrators allow the falsification of an employee timesheet. Payroll salary may be diverted, or payment be channelled into a false bank account.
<i>Termination ghost employee scheme</i>	When an employee ends his/her employment without a formal termination process. This can allow the employee's salary to be fraudulently claimed.
<i>Pre-employment ghost employee scheme</i>	When an employee has been recruited and is then listed on a payroll before starting employment.
<i>No-show ghost employee scheme</i>	The real employee does not show up at work and provide no actual service. Nevertheless, supervisors enter into an agreement with the no-show employee to continue receiving the salary in return for a certain per cent of it being given to the supervisor.
<i>Temporary employee bypass critical hiring control</i>	While these employees exist, hiring control may be bypassed because of their temporary nature and their control is vested with a local manager, hence making bypassing easy to implement.
<i>Temporary employees working through agencies</i>	When this happens, there may be a collusion between an agency and the person requesting the employee. This collusion may lead to the approval of an invalid contract that can be used to divert funds to the agency manager, and the employee involved in the fraudulent act.
<i>Family member ghost employee</i>	When the name of a family member is used to divert payment into a false bank account.
<i>Unclaimed payroll check scheme</i>	When a supervisor terminates an employee's position without formal procedures. The terminated employee will still be on the payroll, but the supervisor claims his/her cheque.

Source: WHO (2020); Nafiu et al. (2016); Association of Certified Fraud Examiners (2008).

With reference to Table 1, the following is a further analysis of the manifestation of different forms of ghost workers in the four selected countries. In this analysis, existing ghost workers malpractices as committed by civil servants are discussed in Nigeria, Ghana, Zimbabwe and Tanzania.

Case 1: Nigeria

Perhaps of all SSA countries, Nigeria has the highest rate of ghost workers reflected in stashed money through a relatively high number of ghost workers. In 2003, for instance, 24,000 ghost workers were discovered on the payroll of the Ministry of Defence (Magbadelo, 2016). Again, a data cleaning and employees' screening exercise exposed extra 40,000 phantom names in the government's official records that were non-existent (ibid.). According to Think Africa (2012), the number of exposed ghost workers ranged from 6,000 to 20,000 in the fourth quarter of 2011 alone in states like Lagos, Zanzara and Bauchi. Think Africa further noted that Nigeria uprooted 43,000 ghost workers and managed to save ₦12bn. In 2013, 17,000 fraudulent workers from Power Holding Company alone were weeded out (Gelb & Clarker, 2013). Similarly, in 2014 the Federal Ministry of Information and National Orientation found that 60% of its staff were either under-qualified or were ghost workers (Magbadelo, 2016). It is further attested that the Federal Government of Nigeria, through the implementation of the Integrated Payroll and Personnel Information System, eliminated about 65,000 ghost workers by 2015, thus saving the government about US\$1.1bn in fraudulent payroll payments (Okonjo-Iweala, 2018). Such a huge amount of money might have benefited Nigeria's economy and its citizens in various ways. According to Micah and Moses (2018), the Nigerian Federal government lost ₦2bn (USD 4.8m) in salaries paid to 24,000 ghost workers in 2016, as opposed to almost ₦5bn (US\$12.1m) stashed by 60,000 ghost workers in 2014. All these incidences connote laxity in accountability and transparency that creates loopholes for adding ghost workers in the government payroll by unfaithful civil workers for their personal gains.

Case 2: Ghana

The impact of ghost workers in the public service of Ghana is enormous, and has drained the country of a big chunk of financial resources. The endemic situation of ghost workers made the European Union (EU) pre-condition the country to address the problem before giving it any budget support (Euractive, 2014). In a study conducted in 2002, it was found that the government of Ghana was paying about 5.8% of its monthly salaries to ghost workers every year, and that Ghana's wage bill was not reflective of the true size of its public sector; and the quality of service delivery (Amoako-Tuffour, 2002). In 2007, for instance, the Auditor General Report notified the public about the presence of over 1,937 ghost workers detected from the government payroll, saving around US\$390,792 per month (Ghana Audit Service, 2007). Again, in 2012, the Ministry of Finance unveiled that 10% of the government's expenditure on wages was paid to ghost workers annually (Nyaledzigbor, 2015). This trend was further revealed in 2017 when the Ministry of Finance successfully cleaned 26,589 fictitious employees off the government payroll, which had cost the country US\$103m annually (*African News*, 2017). Moreover, in 2018, the Auditor General Report identified 7,823 ghost employees in 21 ministries, departments and agencies, which led the government to lose ₵564m (US\$91m) into individual pockets. All these amounts of lost money since 2002 could have been utilised in the country's overall development.

Case 3: Tanzania

Tanzania also is grappling with tense numbers of fictitious employees: dead ghost staff, retired staff, and terminated employees; all of which have caused rampant swindling of government resources (Bwaki, 2018). Maimu and Sawa (2001) have reported that there were 16,000 recorded cases of ghost workers in 1988, and 4,600 in 1997, which were revealed after several physical payroll verification exercises. Further evidence discovered that the Tanzanian Local Government Authorities (LGAs) had the highest and escalating numbers of ghost workers. Although this record shows a reduction in the number of ghost workers in the period, reports for the subsequent years told a different story. LGA audit reports claim that salaries paid to ghost workers have been on the rise since 2007/08: from TZS178,066,130 (USD77,281) in 2007/08, to TZS 832,448,998 (USD 361,738) in the 2012/2013 financial year (Poncian & Mpambije, 2015). Again, an investigation by the government of Tanzania in August 2016 identified 16,137 ghost workers, who claimed nearly TZS16.1bn (USD 6,952,748m) per month (Robi, 2016). Furthermore, in 2017, the government identified 9,932 civil servants—constituting more than 2 per cent of the total government workforce—who were found with false credentials. These were later removed from the government payroll (Golubski, 2017; Deloitte, 2017).

Case 4: Zimbabwe

Ranked as one of the highly corrupt countries in the SADC region,¹ Zimbabwe has an alarming and worrisome high level of ghost workers (Moyo, 2017). The situation has skyrocketed the government's wage bill to an uncontrollable level. For instance, while guidelines require the government's wage bill not to be more than 35% of its revenues, Zimbabwe's reached 97% (Chima, 2019); with a big chunk going to ghost workers. In 2010, an audit revealed close to 14,000 phantom workers (Mujuru, 2019). Similarly, an audit by a foreign consultancy firm in 2011 revealed an estimated 75,000 ghost workers, the majority of whom were youth and graduates of the national services programs (Oosteron & Gukurume, 2019). The ever-growing problem of ghost workers is a part of the massive corruption scenario recorded under the leadership of ZANU-PF party members, and unqualified militias (Sachikonye et al., 2018). Moreover, in 2015, The Zimbabwe Auditor General released a report that unearthed 4,000 fictitious names in the government's payroll, indicating that the government was losing a whopping US\$21m annually to non-existent civil servants (*The Herald*, 2019). Similarly, in 2020 the Zimbabwean government identified and removed 10,000 fictitious workers from its payroll. The move was facilitated by a biometric registration of government employees, since it was alleged that even after employees had retired, died or been terminated, their salaries continued to flow (Latham, 2020): thus, this method of re-registration was deemed as the most appropriate to deal with the problem. As pointed out in the other case, all of this money could have helped boost Zimbabwe's economy, and the welfare of its people.

¹According to the corruption watchdog, TIIZ, Zimbabwe is the most corrupt country in the SADC region, and is 154th out of 176 countries.

3.2 Impact of Ghost Workers on African Countries' Economies

3.2.1 Stagnant National Economic Development

Ghost workers have caused the destabilisation of civil services and socio-economic development in SSA countries. The thriving of a country's Gross Development Product (GDP) depends entirely on the extent to which its civil servants are in good supply, well-motivated and assured of their rewards. However, such rewards can be marred by employees who use ghost workers to drain public funds, thereby harming actual employees' welfare and a country's development. Again, fraud by ghost workers inflates the cost of governance, which is detrimental to overall development. Ghee et al. (2010) assert that ghost workers can drain a nation's scarce resources meant for development. As such, the monetary resources pilfered through ghost workers in Africa could have financed many development projects and recurrent expenditures.

Furthermore, ghost workers have contributed to the persisting poverty levels in most countries. For instance, with a population of 29m people and 600,000 employees, Ghana spends 45% of its revenue on paying salaries of personnel, ghost workers inclusive (Quarm, 2020). Zimbabwe's situation resonates with that of Ghana: the country is estimated to have about 70,000 ghost workers, and these are paid with taxpayers' money. The situation has attracted concern from various civil societies and workers' association. Expressing the atrocities of ghost workers on Zimbabweans' economy, the General Secretary of the Progressive Teachers' Union of Zimbabwe (PTUZ) narrated:

*"We were told that there are between 45,000 and 70,000 people (ghost workers) who could be traced. This is a big problem because they are eating into the civil servants' money."*²

As revealed in the quotation, this affects the welfare of genuine public servants who could have probably been paid better salary scales in the public sector. The menace of ghost workers decelerates efforts to address poverty because financial resources expected to stimulate economic growth are pilfered. According to Ernest & Young (2014), Zimbabwe is one of the countries whose ghost workers excessively squander public resources through payments made to some executives in the government. Put effectively to correct use, the said resources would have considerably spurred the country's socio-economic development. Ernest & Young (ibid.) further disclosed that fraudsters make incorrect payments and tamper with the government's money due to weak payroll systems, mostly involving government officials who are supposed to protect public funds.

The continued level of ghost workers and its effects on socio-economic development has discouraged development partners who might have supported development initiatives in African countries. As earlier noted, the EU, one of Ghana's development donors, threatened to withdraw from supporting the country due to the persistence of ghost workers. Regarding this, the EU ambassador in Ghana stated: "*If we are paying*

²<http://bulawayo24.com/index-id-news-sc-national-byo-1006-art>

for the people of Ghana, it must be real teachers, real nurses, not ghost workers".³ To ensure that resources are effectively utilised, the Ambassador urged Ghana to remove ghost workers from her public sector payroll before the EU could resume its budget support, which had been suspended for about a year. Reports indicate that the EU granted up to €200m to support Ghana's financial crisis after the conditionality had been met (Gotev, 2014). Donors support to aid socio-economic development in most SSA is essential. Thus if frustrated because of ghost workers, socio-economic targets cannot be realised. In countries where corruption is rampant, donor funds can as well be squandered through various forms, including via ghost workers.

3.2.2 *Dwindling Social Service Provision*

The prevalence of ghost workers in countries under study has accelerated the poor provision of social services. Several scenarios exist within the context of social services delivery amidst the prevalence of ghost workers. The first is on the government being deceived about the actual number of civil servants present in the social service sectors, compared to the actual number that could sufficiently cater to the country's needs (Omilus, 2019). Failure to fully account for the presence of public servants leads to poor civil servants distribution, which ultimately fails to reflect a country's actual demand for social services. Another scenario revolves around the government wasting financial resources through salaries on shadow workers, which could have been used to improve social services. For instance, regarding health, Gberville and Iyoha (2007) argue that the severity of fraud through ghost workers has inflated the cost of governance and overall health service delivery. In Tanzania, for example, evidence from local government authority reports indicated that salaries paid to ghost workers kept rising since 2007/2008 from TZS178,066,130 in 2007/2008 to TZS 832,448,998 in 2012/2013 financial years (Poncian & Mpambije, 2015). These rising salary expenditures for non-existent workers poach resources that would have been allocated to the provision of social services. When interviewed by the *Guardian* newspaper, Garam from Nigeria avered:

The local government is responsible for maintaining roads, rubbish disposal and public transport. However, the loss of funds through ghost workers leaves most Nigerians with virtually no service from their government (Ibukun, 2011).

The impact of ghost workers on social service delivery goes beyond financial implications. For instance, it is argued that once the prevalence of ghost workers becomes the norm of government business, it results into deteriorating employees' morale, reduction in employees' career growth, and decreases in working productivity (Moyo, 2017). This situation, coupled with poor civil service working conditions, affects social service provision. This assertion is confirmed by Betwel (2013) who contends that the prevalence of phantom workers is closely associated with staff failure to show up in workplaces due to low motivation, unreliable and low salary payments, among others (Betwel, 2013). This can also explain severe absenteeism in the civil services of most developing countries. The World Bank Service Delivery Indicator

³<http://www.euractiv.com/section/development-policy/news/euaccessed on 26th February, 2019>

Survey data from Africa in 2012–2016 noted absent rates ranging from 14.3% of health facility staff in Tanzania, and 33.1% in Niger. With regards to the educational sector, a study by Uwezo (2011) revealed that one in five teachers was not present at a working station in Tanzania. Similarly, a study by HakiElimu (2011) showed that the rate of teacher absenteeism was 10% in all visited schools. A similar problem was evidenced in Bangladesh, where it was found that physicians' absenteeism rate stood at 42%; while for other staff, it was 35% in 2004 (Vian, 2020).

3.2.3 Unemployment

SSA countries are critically facing high unemployment problems among skilled and unskilled personnel. One of the reasons is attributed to the presence of ghost workers who utilise resources that would have been used to employ other people. According to Nnadozie (2017), the overall unemployment rate in SSA is estimated to be 17%, which is much higher than the global average rate of 8%. This is caused by the low capacity of the government to create opportunities for employment in both the public and private sectors. For instance, Zimbabwe (a country that is acutely affected by the ghost workers menace), had the highest echelon of unemployment rate witnessed in the period 2000–2008, whereby unemployment in the formal sector was 94%, of which approximately 68% were youth (Sitima & Hlatywoyo, 2013). According to Sachikonye et al. (2018), one cannot fail to associate the challenge of the unemployment rate in a country and the presence of a high rate of ghost workers in a country like Zimbabwe, which was estimated to have 75,000 fictitious employees on the government payroll. In 2010 the IMF estimated that the government wage bill in Zimbabwe consumed 68% of her total revenue, unlike in other SSA countries (Simpson & Hawkins, 2018). In such a situation, hiring new employers was impossible. This confirms Chindoro's (2018) assertion that the incidence of ghost workers bloats a wage bill, thereby reducing employment opportunities for qualified applicants.

The unemployment rate in Nigeria is also staggering, especially among the youth, with corruption manifesting through ghost workers becoming more articulate. With evidence showing that lots of funds are lost through ghost workers (Micah & Moses, 2018), potential people are left unemployed; and also the opportunity to create employment through various infrastructure development is lost due to swindled resources. Alternatively, most unemployed Nigerians have opted for social vices like armed robbery, prostitution, political thuggery and kidnapping for ransoms (Emmanuel, 2018). Tanzania has also experienced unemployment problems as the government has failed to create employment opportunities due to the lack of funds. A report by Domasa & Kamage (2020) claimed that before the government uprooted 19,708 ghost workers, it used to spend extra TZS19.8bn on the monthly wage bill. Such a huge amount of wasted money could have employed graduates in different public sectors. Taking an example from the health sector, for instance, the minimum number of health workers required to provide quality health service in the existing 6,876 health facilities was 145,454 in 2014; but the actual number of health workers was 63,447, and the shortage was 82,007 (56.38%) (URT, 2014; Mpambije, 2017).

3.2.4 Sub-optimal Implementation of Government Projects

The recurrence of ghost workers also affects the implementation of government projects in the transport, energy, education and health sectors. In SSA countries, several construction projects face late completion challenges, or are sub-optimally implemented mostly due to fraudulent practices (Tougwa, 2015). As public officials keep dislocating funds through ghost workers, others keep misallocating funds fraudulently that are earmarked for projects, resulting in poorly performing projects. As Lacat et al. (2017) noted, in countries marred with fraudulent practices—ghost workers inclusive—cannot witness the achievement of projects aspirations. Available evidence abounds that development projects implemented without adhering to laid-down governance mechanisms—and mostly through fraudulent practices—face limited social benefits, poor economic returns, over-costs, delays in delivery time, poor quality, and poor efficiency (Wells, 2014; Kenny 2011). For instance, data in Nigeria show different projects that were implemented with corrupt faces (Bitler & Karoly, 2015; Eja & Ramegowda, 2020). A clear example is the monorail project that was implemented in Rivers State, sited at the heart of Nigerian oil-producing state, Port Harcourt, which spent over US\$440m, but the project is far from completion; while its counterpart in Cross River that spent less than US400m is almost ready for use (Ebekozien, 2020).

The same scenario is said to happen in Tanzania. In this case, some infrastructural projects under the Tanzania Road Agency (TANROAD) and Tanzania Ports Authority (TPA) have cost twice their actual budgets. A special audit report by the Controller and Auditor General in 1st July 2021 revealed a delay in paying contractors as soon as they accomplish their works, which resulted in increased interests; while other expenditures were made out of budgets for some unplanned projects (Giliard, 2021). Ghana has also experienced significant challenges in implemented projects, with some facing deviations in costs, schedules, scope and stakeholders, which are caused mainly by fraudulent practices (Aziz, 2013; Ahonen & Savolainen, 2010). An empirical example is that of a \$10bn housing project that failed to be implemented due to corrupt deeds, e.g., the consulting architectural concept design demanding about \$21m over the actual amount of \$5m. A study by Damoah et al. (2018) found that the majority of 25 participants identified cost escalation—through government officials and contractors inflating project prices—as one of the serious fraudulent practices in implementing projects. One of the participants in the study pointed out:

'Look, the government official would connive with the contractor involved in the projects or programs to increase the prices so that at the end of it all, they would share the extra money.'

Indeed, the fraudulent practices through, among others, ghost workers on government projects have a greater implication for the persisting poverty in most SSA countries. Zinyama (2018) argue that the misappropriation of funds through all forms of corrupt dealings accounts for a 25 per cent loss of development resources in Africa. Indeed, ghost workers and other corrupt deals account for this loss.

3.3 Initiatives to Address the Problem of Ghost Workers

Corrupt practices—as manifested through different vices, including ghost workers in the public service—hinder governments’ provision of necessary basic needs to their citizens, and breeds poverty. However, several governments in power have launched several crusades to abate the menace of ghost workers by putting in place policy and institutional measures to prevent and deal with fraudulent practices, especially the proliferation of ghost workers. The initiatives to fight the scourge of ghost workers have employed several measures, as outlined below.

3.3.1 Use of Information and Communication Technology

To date, many governments have adopted the use of information and communication technology to abet the problem of ghost workers. Dialoke and Goddey (2017) explored the issue of ghost workers’ syndrome in relation to electronic and human resource management in local government areas in Imo State in Nigeria, and noted that the problem is rampant in local governments, and could be addressed through an effective deployment of electronic, human resource management tools. Evidence proves that an effective use of ICT instruments in keeping records of civil servants, such as salary payments, to a greater extent reduces the chances of tampering with payrolls (Chima, 2019; Atick, 2019). Countries have adopted different forms of ICT to detect ghost workers and payroll frauds. These include the use of biometric registration systems (Nangih & Davies, 2017), the integrated personnel payroll information system (IPPIS) (Micah & Moses, 2018), and the use of the Human Capital Management Information System (HCMIS) (Njau, 2017), among others.

The use of these forms of digital technology has ensured accuracy in getting rid of corruption on the part of untrustworthy officials. According to Beckenridge (2010), biometric registration—a registration system for public servants that involves capturing employees’ fingerprints and photographs—has minimised the problem of ghost workers. For example, in 2020, the government of Zimbabwe managed to get rid of 10,000 ghost workers whose biometric data were non-compliant (Chidakwa, 2020). In Kenya, biometric devices unearthed 12,500 ghost workers who did not show up for a headcount (Shahnewaz, 2015). A similar exercise happened in Nigeria where biometric identification exposed 43,000 ghost workers who were being paid more than US\$75m (ibid.).

However, some African countries have faced challenges in the adoption of ICT to fight against the vice of ghost workers. For example, Enakirerhi and Temile (2017) note that challenges of implementing an integrated personnel payroll information system include poor supporting infrastructure and technical barriers resistance from some of the key stakeholders who are expected to support the initiative. Inadequacy, or the lack of appropriate personnel in information systems in most developing countries, is one of several causes behind the persistence of ghost workers (Fink & Hussmann, 2013). Also, Njau (2017) identified a number of challenges facing digital technology in finding phantom workers and salary

defaulters in Tanzania. These included inadequate knowledge on the part of system users, lack of qualified staff, unstable internet connections, insufficient number of computers, poor cooperation from other departments, lack of support from the top management, and insufficient funds to run the exercise smoothly.

3.3.2 Use of Forensic Accountants

Given the worrisome upsurge in ghost workers and the increasing level of technology utilisation that has witnessed financial frauds and white-collar crimes, solving the problem through forensic accounting⁴ is highly recommended. Notably, forensic accounting is crucial to improve internal controls and ensure in-depth investigation of fraud cases. Forensic accounting can prevent, deter, and detect financial crimes (Olaoye, 2020). As Nunn et al. (2006) assert, the use of forensic accountants by governments can effectively enable the effective use of resources and tracing of malpractices. Its usage can uncover significant deviation by taking a much more sceptical and proactive approach to fraud malpractice than merely checking financial statements (Crumbley, 2002). Forensic accounts involve solving complex financial puzzles that address various fraud malpractices related to payrolls, payments of ghost workers, thefts, and tax evasion (Bhasin, 2013). Several studies conducted in several countries have ascertained the role of forensic accountants in eradicating deep-rooted frauds. For instance, a study by Ocansey (2017) conducted in Ghana found that the application of forensic accounting had a significant impact on combating economic and financial crimes. Ocansey's findings corroborate those of Modugu and Anyaduba (2013), and Adebisi, Matthew & Emmanuel (2016), on studies in Nigeria that cemented how the use of forensic accounting can efficiently transform the level and nature of audit tests, and should be used to control fraud.

However, like in the case of ICT, employing forensic accounting faces several challenges. These include the lack of adequate technical know-how on forensic issues, failure to cope with the latest advancement in technology, and the daunting nature of gathering data that may at times be immensely expensive (Degboro & Olofinsola, 2007; Olukwande & Balogun, 2015). For example, the lack of skilled personnel (in forensic accounting techniques) in Nigeria has hindered the effective prosecution of financial crimes due to a failure to gather enough evidence on fraud committers (Olaoye, 2020; Owolabi & Okwu, 2013).

3.3.3 Strengthening Leadership Code of Ethics

Having a system alone is not substantive in getting rid of the infiltration of ghost workers. Thus, restoring integrity and instilling a leadership code of ethics among civil servants is crucial (Mpambije, 2016). Arguably, digitised machines and other electronic devices used to uproot ghost workers cannot work effectively without being operated by morally upright individuals (Kyarimpa, 2009). As correctly put

⁴Crumbley, Heitger & Smith (2009) define forensic accounting as the action of identifying, recording, settling, extracting, sorting, reporting and verifying past financial data or other accounting activities for settling current or prospective legal disputes, or using such past financial data for projecting future financial data to settle legal disputes.

by Stanciu (2012), payroll fraud is significantly a collusion among public servants that is largely propelled by the lack of ethics and integrity. To avert this then, the establishment of public service commissions has been one of the institutional arrangements to oversee public service values; promote and maintain the highest levels of integrity, impartiality, accountability, and leadership ethics across government sectors (Mkandala & Gunning, 2018). To ensure that recruitment and selection processes comply with the merit principle, and adhere to professional standards (and so do away with ghosts), the chairperson of the public service commission in Zimbabwe, Vicent Hungwe, was quoted by the *Newsday* saying:

The Public Service Commission (PSC) of Zimbabwe targets ghost workers in the civil service as a transformative government agenda. The PSC has dealt with such issues and we continue to identify them and get rid of them. It is only that our system has not been efficient and effective enough in terms of making sure that there is a resonance between what we require and what we hire (Chidza, 2018).

The above extract demonstrates that despite several initiatives, including establishing institutions to tackle corruption practices, the problem still manifests. This might be a reflection of poor ethics in management. Findings have hitherto revealed that getting rid of fraudulent practices in various forms is critical for any country's socio-economic development. Taking in mind the challenges faced, one can concur with Zinyama (2021) that the problem of ghost workers cannot be uprooted overnight since it is embedded and embodied within the social fabric of society. He further cautions that efforts to counteract such vices require difficult changes and may take time to overhaul fraudulent undertakings from low-risk-high-profit; to high-risk-low-profit. If successful, these initiatives close any possible existing loopholes, create incentives, and augment accountability to stop the ghost workers phenomenon.

4. Conclusion

The problem of ghost workers in SSA is real, and has greatly affected the achievement of socio-economic development, leading to abject poverty. The article has established that the existing scourge of ghost workers has led to bloated wage bills in most of SSA countries, unnecessarily depleting resources for other development initiatives. Efforts to address the issue of ghost workers can enable channelling the saved funds to other development projects and increasing the salaried of public servants, among others.

This article holds the view that existing governance mechanisms established to address the problem of ghost workers need reinforcements given the pervasiveness of the problem. Thus, the crusade to work on the problem should include strengthening of the offices of auditor general by increasing their budgets and personnel so that they may be able to undertake regular and thorough forensic audits. This should involve a quick capacity to spot and unveil reports of anomalies found in government. The audit process assists in achieving good governance by counteracting any possible financial loss, misuse and damage to properties. Several identified weaknesses in payroll irregularities can be identified and addressed

quickly through audit processes. For instance, payment of unearned salaries, failure on the part of management to delete names of deceased pensioners, payment of retired civil service salaries, overpayment of salaries, and double payment: these are some of the issues to be addressed. Such efforts can be made by strengthening management capacity to ensure monthly reviews and checks in a payroll system, as well as prompt stoppage and deletion of names of inactive staff from a payroll.

There is also the need for continual investments in using the most current digital technology to uproot ghost workers. To do this, the government should set aside a reasonable budget for undertaking training of human resource personnel whose work is to ensure payments to civil servants are duly made. Given the rapid technological advancements, continued updating should be made. More to that, undertaking employees' verification process through biodata capturing, headcounts at workstations and verifying workers' IDs is another important measure that needs to be regularly conducted. This can be done by officers tasked by the government to closely monitor and supervise the physical payment of salaries by 'cash' to workers at various government segments. If each public servant—including payroll supervisors—feels s/he is accountable to his/her own responsibilities, directors or those who head departments in the ministries should be determined by their commitments to their responsibilities. That way, the strategy of good governance becomes an essential step in ending the scourge of ghost workers.

It is further recommended that more efforts should be exerted to improve the leadership code of ethics among government public servants. This is because the problem of ghost workers is embedded in existing poor governance, which gives room for civil servants to conduct themselves unethically. Thus, strengthening existing laws and ensuring that public servants serve within prescribed guidelines should ensue. In the same realm, introducing harsh punishment to beneficiaries of ghost worker malpractices is very important than only being expelled from work. In this regard, all siphoned money fraudulently through phantom workers should be repaid back in full. Again, the need for continued assets declaration among civil servants needs further attention to expose fraudulently acquired money. Put into full practice, these measures have the potential to reduce the severity of ghost workers, which has been evidenced to halting socio-economic development in most SSA countries.

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