UNIOFFA JOURNAL OF INTERDISCIPLINARY STUDIES (U-OJIS)
A Multidisciplinary Journal of Science, Management and Social Sciences
Website: www.unioffajis.com
ISSN:3141-5571
E-ISSN:3141-558X

GHOST WORKERS CONDRUM IN THE CIVIL SERVICE: ISSUES AND WAYFORWARD IN THE OGUN STATE MINISTRY OF WORKS

Mohammed Idris Danjuma Ph.D
Department of Politics & Governance, Faculty of Management and Social Sciences Kwara State University, Malete,
Mohammed.idris@kwasu.edu.ng

Akeem Ayanda ARABA Ph.D
Department of Politics & Governance, Faculty of Management and Social Sciences Kwara State University, Malete,
Nigeria
https://orcid.org/0000-0002-1517-1238;
araba.akeem@kwasu.edu.ng (+234)08058381111

Tijani Lateefat Opeyemi
Department of Politics & Governance, Faculty of Management and Social Sciences Kwara State University, Malete,
bamishe4life@gmail.com

Lambe, Emmanuel Oyewole Ph.D
Department of Political Science, Faculty of Management and Social Sciences, University of Offa, Offa
Emmanuel.lambe60@gmail.com

Volume 1:2

Abstract

Ghost workers constitute a persistent form of payroll fraud in public administration, involving the inclusion of fictitious, deceased, retired, transferred, or otherwise non-existent employees on government payrolls for the purpose of receiving unauthorized financial benefits. Beyond the immediate financial loss associated with fraudulent salary payments, the practice can distort workforce planning, weaken institutional productivity, increase the workload of legitimate employees, and constrain the resources available for public service delivery. This study examines the effects of ghost workers on service delivery in the Ogun State Ministry of Works and Infrastructure between 2019 and 2023. The study specifically investigates the institutional, political, and administrative factors responsible for the emergence and persistence of ghost workers; examines their effects on infrastructure delivery and fiscal performance; and assesses the administrative, technological, and policy constraints affecting their detection and elimination. The study adopts a mixed-methods research design, combining quantitative questionnaire data with qualitative interviews and documentary evidence. The study population comprises 540 relevant personnel and stakeholders drawn from payroll, human resources, administration, internal audit, government oversight institutions, and anti-corruption agencies. Using Yamane's formula at a 5% level of precision, a quantitative sample of 230 respondents was obtained. Quantitative data were analysed using frequency distributions, percentages, mean and standard deviation, while qualitative evidence was subjected to thematic analysis. Findings indicate that respondents perceive ghost workers as a significant institutional problem, with corrupt practices, weaknesses in payroll administration, inadequate auditing, and deficiencies in personnel verification identified as important contributing factors. The findings further indicate that ghost-worker practices adversely affect infrastructure delivery through financial resource diversion, increased workload, reduced productivity, and delays in project execution. Respondents also identify stronger payroll audits, biometric verification, automated payroll management, periodic personnel verification, stronger internal controls, and collaboration with anti-corruption agencies as important measures for addressing the problem. The study concludes that ghost-worker fraud should be treated not merely as a payroll irregularity but as a public-sector governance problem with direct implications for fiscal efficiency and service delivery. It recommends integrated personnel databases, continuous biometric verification, independent payroll audits,

ISSN:3141-5571
E-ISSN:3141-558X

stronger sanctions, and institutional accountability mechanisms.

Keywords: ghost workers, payroll fraud, service delivery, infrastructure development, public administration, Ogun State, Nigeria

---

Introduction

The effectiveness of public administration depends substantially on the capacity of government institutions to convert public resources into services and developmental outcomes. Public personnel expenditure represents one of the major components of government expenditure because governments require human resources to formulate policies, administer programmes, maintain infrastructure, regulate economic activities, and provide essential services. Consequently, the integrity of public payroll systems is fundamental to sound financial management and effective governance. Where payroll systems contain fictitious or non-existent employees, public resources are diverted away from their intended purposes and institutional capacity may be weakened.

The phenomenon commonly described as the ghost-worker syndrome refers to situations in which individuals who do not legitimately work for a government institution appear on its payroll and receive salaries or other employment-related benefits. Ghost workers may emerge through the creation of fictitious identities, duplication of employee records, failure to remove deceased or retired employees, retention of transferred personnel, manipulation of employment records, or collusion between personnel and payroll officials. Omilusi (2019) argues that ghost-worker fraud in Nigeria should be understood as more than an administrative irregularity because its consequences extend to public expenditure, governance and development.

The problem is not exclusively Nigerian. Payroll fraud has emerged in different public-sector environments where weaknesses in personnel management, financial controls, verification systems and institutional accountability create opportunities for fraudulent payments. The critical issue, therefore, is not simply whether governments possess payroll systems, but whether those systems can accurately connect an employee's identity, employment status, place of work and entitlement to the actual payment being made. This makes personnel verification and institutional control central to the prevention of payroll fraud.

The African experience is particularly important because public institutions in many countries continue to confront institutional weaknesses associated with personnel management, financial accountability and corruption. Ghost-worker cases have been reported in several African public administrations, often following payroll verification exercises. The phenomenon demonstrates how weaknesses in public financial management can translate into losses of resources that could otherwise be directed towards health, education, infrastructure and other development priorities.

The African problem should therefore not be interpreted simply as a technological failure. Although biometric registration, electronic payroll systems and personnel databases can substantially improve verification, technological reforms may produce limited results where institutions lack effective internal controls and independent oversight. The problem can become particularly difficult where the officials responsible for maintaining personnel records are themselves capable of manipulating those records. This creates an important governance dimension to ghost-worker fraud because the practice may depend on networks of administrative discretion, collusion and weak accountability.

Nigeria provides a significant illustration of the problem. Ghost workers have remained a recurring concern within the Nigerian public sector despite repeated staff-verification exercises and reforms in payroll administration. The Federal Government introduced the Integrated Personnel and Payroll Information System (IPPIS) partly to improve personnel management, payroll control and transparency. Evidence from studies of IPPIS suggests that the system has contributed to the identification and removal

ISSN:3141-5571
E-ISSN:3141-558X

of ghost workers and the reduction of personnel expenditure leakage.

For example, Agboola (2018) found that IPPIS improved salary administration and assisted in addressing ghost-worker problems, although implementation challenges remained. Similarly, Micah and Temple (2018) concluded that IPPIS reduced the opportunity for payroll fraud but identified technological and institutional limitations that could undermine its effectiveness. More recent research also indicates that biometric verification and integrated payroll systems can improve payroll control, while corruption, technical limitations and weak institutional practices continue to affect implementation.

The persistence of the problem is particularly significant because payroll fraud represents more than the loss of salary expenditure. When public resources are paid to non-existent employees, government expenditure becomes less productive. The resources lost could otherwise support recruitment of genuine personnel, staff training, equipment acquisition, road construction, maintenance and other public services. The World Bank's assessment of Nigerian public expenditure similarly emphasizes the importance of improving the efficiency and management of public expenditure as part of Nigeria's broader fiscal and development challenges.

Recent developments also demonstrate that the problem has not disappeared. In August 2026, the Federal Government ordered a comprehensive forensic audit of IPPIS and related government systems following findings concerning ghost workers, fake agencies and weaknesses in internal controls. Although this development falls outside the 2019–2023 study period, it provides contemporary evidence that weaknesses in public payroll and personnel systems remain an important governance concern.

The problem becomes particularly important when examined at the state level because state governments are responsible for substantial public expenditure and the provision of infrastructure and other services that directly affect citizens. Ogun State occupies an important economic position in southwestern Nigeria, with significant industrial, commercial and urban development. The state's infrastructure therefore has implications not only for social welfare but also for economic activity, mobility, investment and regional integration.

The Ministry of Works and Infrastructure occupies a particularly important position within this environment. Its responsibilities are connected to the planning, construction, maintenance and rehabilitation of roads, bridges and other public infrastructure. Consequently, the ministry requires effective personnel management and sound financial administration to execute its mandate.

A payroll system that contains fictitious employees can affect such a ministry in two interconnected ways. First, fraudulent salary payments create direct financial leakage. Second, inaccurate personnel records create a false representation of the ministry's actual workforce. If official records indicate that a ministry possesses sufficient personnel when a significant proportion of those personnel are fictitious, management may underestimate staffing shortages, misallocate responsibilities and fail to recruit the personnel actually required for effective project implementation.

The problem is therefore not simply the presence of non-existent names on a payroll. It is the possibility that payroll fraud can distort the entire administrative chain connecting human-resource planning, financial management and service delivery. A ministry may appear adequately staffed on paper while legitimate employees carry excessive workloads in practice. Similarly, funds allocated to personnel expenditure may appear justified by official staff numbers even though part of the expenditure is fraudulent.

This relationship between ghost workers and service delivery provides the central concern of the present study. While previous Nigerian studies have extensively examined ghost workers and IPPIS at the federal level, fewer studies have sufficiently examined how the phenomenon affects the operational performance of a specific state ministry responsible for infrastructure delivery. The present study therefore focuses on the Ogun State Ministry of Works and Infrastructure during 2019–2023.

Statement of the Problem

Ghost-worker fraud represents a significant

ISSN:3141-5571
E-ISSN:3141-558X

challenge to the integrity of public-sector payroll administration because it allows public funds to be paid to individuals who have no legitimate entitlement to government salaries. The problem is particularly serious in developing administrative systems where weaknesses in personnel records, internal controls, verification procedures and institutional accountability may create opportunities for payroll manipulation.

Nigeria's experience demonstrates the persistence of this problem despite successive reforms. The introduction of IPPIS and other personnel-verification mechanisms has produced measurable improvements in identifying irregular personnel records. Studies have reported that the implementation of IPPIS helped remove ghost workers and reduce personnel expenditure, but they also identified continuing technological, administrative and institutional challenges.

The central problem, therefore, is the apparent contradiction between the existence of payroll-control mechanisms and the continued emergence of payroll irregularities. If biometric registration, electronic payroll systems and personnel databases are designed to prevent fictitious employees from receiving salaries, the continued occurrence of ghost-worker cases suggests that technological solutions alone may not be sufficient. Institutional practices, human discretion, corruption, weak supervision and inadequate auditing may continue to create vulnerabilities.

At the level of Ogun State, this problem requires particular attention because the state's development agenda depends heavily on effective infrastructure delivery. The Ministry of Works and Infrastructure is responsible for activities that require substantial financial resources and technical personnel. Any leakage in personnel expenditure can potentially reduce the resources available for infrastructure development. More importantly, inaccurate personnel records may create a discrepancy between the workforce recorded in official documents and the workforce actually available to execute government projects.

The consequences can extend to project implementation. Where legitimate employees are fewer than official records suggest, existing personnel may experience increased workloads. Such pressure can affect productivity, project supervision and administrative responsiveness. At the same time, financial resources lost through fraudulent payroll payments represent resources that could have been deployed to road rehabilitation, bridge maintenance, public facilities and other infrastructure priorities.

Another dimension of the problem concerns fiscal performance. Ghost-worker payments increase personnel expenditure without producing corresponding public-sector output. This weakens the efficiency of public expenditure because the government pays for labour that is not actually supplied. The problem becomes particularly significant in a context where governments face competing demands for limited public resources. The World Bank has emphasized the importance of expenditure efficiency and stronger public financial management in Nigeria's fiscal reform process.

There is also an institutional dimension. Ghost-worker practices require weaknesses somewhere within the chain of recruitment, personnel documentation, payroll preparation, authorization, auditing and payment. Where such weaknesses remain unresolved, removing individual ghost workers may not eliminate the conditions that produced them. The problem can therefore re-emerge through new fictitious identities, duplicated records or manipulation of personnel information.

Furthermore, the effectiveness of existing mechanisms for detecting and eliminating ghost workers within Ogun State requires empirical assessment. It cannot simply be assumed that the adoption of electronic payroll systems has eliminated the problem. Evidence from Nigerian studies shows that technological systems can improve payroll integrity but remain vulnerable to implementation difficulties and institutional weaknesses.

The problem addressed by this study is consequently threefold. First, there is insufficient empirical understanding of the institutional, political and administrative factors responsible for the emergence and persistence of ghost workers within the Ogun State Ministry of Works and Infrastructure. Second, the extent to which ghost workers affect infrastructure delivery and fiscal

ISSN:3141-5571
E-ISSN:3141-558X

performance requires systematic investigation. Third, the administrative, technological and policy constraints that limit the detection and elimination of ghost workers require closer examination.

It is against this background that the study investigates the effects of ghost workers on service delivery in the Ogun State Ministry of Works and Infrastructure between 2019 and 2023.

Research Questions

The study is guided by the following questions:

What institutional, political and administrative factors contribute to the emergence and persistence of ghost workers in the Ogun State Ministry of Works and Infrastructure?

How do ghost-worker practices affect infrastructure delivery and fiscal performance in Ogun State between 2019 and 2023?

What administrative, technological and policy-related constraints hinder the effective detection and elimination of ghost workers in Ogun State?

Objectives of the Study

Main Objective

The main objective of this study is to examine the effects of ghost workers on service delivery in the Ogun State Ministry of Works and Infrastructure between 2019 and 2023.

Specific Objectives

The study specifically seeks to:

examine the institutional, political and administrative factors responsible for the emergence and persistence of ghost workers in the Ogun State Ministry of Works and Infrastructure;

assess the effects of ghost-worker practices on infrastructure delivery and fiscal performance in Ogun State between 2019 and 2023; and

examine the administrative, technological and policy-related constraints affecting the effective detection and elimination of ghost workers in Ogun State.

Research Hypotheses

The study tests the following null hypotheses:

H_{01}: Institutional, political and administrative factors do not significantly influence the persistence of ghost workers in the Ogun State Ministry of Works and Infrastructure.

H_{11}: Institutional, political and administrative factors significantly influence the persistence of ghost workers in the Ogun State Ministry of Works and Infrastructure.

H_{02}: Ghost-worker practices do not have a significant effect on infrastructure delivery and fiscal performance in Ogun State between 2019 and 2023.

H_{12}: Ghost-worker practices have a significant effect on infrastructure delivery and fiscal performance in Ogun State between 2019 and 2023.

H_{03}: Administrative, technological and policy-related constraints do not significantly hinder the detection and elimination of ghost workers in Ogun State.

H_{13}: Administrative, technological and policy-related constraints significantly hinder the detection and elimination of ghost workers in Ogun State.

Literature Review

Concept of Ghost Workers

Ghost workers are individuals recorded within an organization's personnel or payroll system who do not legitimately occupy the employment positions attributed to them. They may be entirely fictitious persons, former employees whose records remain active, deceased employees whose salaries continue to be paid, duplicated personnel records or persons whose identities are fraudulently used to receive public funds.

The concept is therefore closely associated with payroll fraud. Omilusi (2019) observes that ghost workers in Nigeria have become

ISSN:3141-5571
E-ISSN:3141-558X

sufficiently significant to constitute a broader public-finance and development problem rather than merely an administrative irregularity.

Ghost-worker fraud generally requires weaknesses in more than one administrative process. A fictitious name must enter or remain within the personnel system, the name must be transferred to the payroll, payment must be authorized, and the resulting transaction must escape effective detection. This makes the phenomenon an institutional problem involving human-resource management, payroll administration, financial control and auditing.

Ghost Workers and Public Sector Performance

The presence of ghost workers can influence public-sector performance through both direct and indirect mechanisms. Directly, government loses financial resources through salaries paid to non-existent personnel. Indirectly, inaccurate staff records distort workforce planning and organizational decision-making.

Where the official number of employees exceeds the actual workforce, management may believe that staffing levels are adequate. This can discourage recruitment of genuinely required personnel and increase the workload of existing employees. Ghost workers can therefore create an unusual situation in which an institution appears overstaffed financially while being understaffed operationally.

Payroll Fraud and Service Delivery

Public service delivery depends on the conversion of public expenditure into measurable outputs. When resources are diverted through payroll fraud, the amount available for operational and capital activities decreases. In infrastructure ministries, this can be particularly consequential because roads, bridges and other projects require substantial expenditure.

The relationship between payroll fraud and service delivery can therefore be conceptualized as:

Ghost workers → fraudulent personnel expenditure → fiscal leakage → reduced available resources → weakened institutional capacity → poorer service delivery.

However, this relationship is not necessarily automatic. The magnitude of the effect depends on the scale of the fraud, the size of the ministry's budget, the effectiveness of financial controls and the extent to which lost resources would otherwise have been allocated to service delivery.

Institutional Factors

Institutional factors include the quality of internal controls, personnel documentation, payroll authorization, auditing and accountability mechanisms. Where these systems are weak, individuals may manipulate personnel records without timely detection.

This argument is consistent with evidence from Nigerian studies which indicates that although IPPIS has strengthened payroll administration, implementation problems and institutional weaknesses remain relevant.

Technological Controls

Technology provides important mechanisms for controlling ghost workers. Biometric identification can establish a stronger connection between a person and an employment record, while integrated payroll systems can reduce duplication and improve monitoring.

Research on Nigerian public institutions has reported positive effects from IPPIS and biometric systems in identifying and reducing ghost-worker cases. Nevertheless, technological systems remain dependent on accurate data entry, regular verification, system maintenance and institutional compliance.

Technology should therefore be regarded as an instrument of institutional reform rather than a substitute for institutional accountability.

Theoretical Framework

Institutional Theory

Institutional Theory posits that organizations, including public sector institutions, operate within a framework of formal rules (e.g., laws,

ISSN:3141-5571
E-ISSN:3141-558X

policies) and informal norms (e.g., cultural practices, political dynamics) that shape their behavior and decision-making processes (DiMaggio & Powell, 1983; Scott, 2014). These institutions are influenced by three key pillars: regulative (rules, laws, and sanctions), normative (social expectations and values), and cultural-cognitive (shared beliefs and assumptions). In the context of the Ogun State Ministry of Works and Infrastructure, Institutional Theory explains how weak regulative structures, normative acceptance of corrupt practices, and cultural-cognitive assumptions about bureaucratic inefficiencies sustain ghost workers.

Strength of the theory

The regulative pillar of Institutional Theory highlights the role of formal rules and enforcement mechanisms in shaping organizational behavior. In Ogun State, weak regulative structures, such as inadequate payroll controls and lax enforcement of anti-fraud policies, enable ghost workers to persist. Ekumankama (2022) found that 15% of the ministry's payroll discrepancies between 2019 and 2021 were due to ghost workers, costing ₦1.2 billion over three years. This reflects a failure of regulative mechanisms, as manual payroll systems and infrequent audits allow fraudulent entries to go undetected (Olaoye, Ogbebor, & Elelu, 2021). Institutional Theory suggests that organizations conform to regulative pressures to gain legitimacy, but in Ogun State, the lack of sanctions for payroll fraud undermines compliance.

The normative pillar emphasizes social expectations and values that influence behavior. In the Ogun State Ministry, normative acceptance of corrupt practices, such as political patronage, sustains ghost worker syndicates. Adekoya (2023) documented how political actors protect fictitious employees to maintain patronage networks, citing a 2020 EFCC investigation that identified 200 ghost workers costing ₦300 million annually. These normative pressures create a culture where payroll fraud is tolerated, as public officials prioritize personal gain over institutional integrity. Institutional Theory posits that organizations adopt practices deemed socially acceptable, even if dysfunctional, explaining why ghost workers persist despite reform efforts.

The cultural-cognitive pillar focuses on shared beliefs and assumptions that shape organizational practices. In Ogun State, bureaucratic inertia and assumptions about the inevitability of corruption hinder reform implementation. Godwin (2022) noted that resistance to the Integrated Payroll and Personnel Information System (IPPIS) in the ministry, with only 60% staff enrollment by 2021, reflects a cultural-cognitive resistance to change. Institutional Theory suggests that these shared beliefs perpetuate inefficient practices, as stakeholders view payroll fraud as an entrenched feature of the system. Together, these pillars explain the institutional, political, and administrative factors sustaining ghost workers, addressing the first research question.

Institutional Theory provides insights into how ghost workers undermine infrastructure delivery and fiscal performance by disrupting organizational efficiency and resource allocation. The regulative pillar highlights how weak payroll controls divert funds from developmental priorities. Makinde (2022) reported that ₦1.2 billion lost to ghost workers between 2019 and 2021 could have funded 20% of the Ijebu-Ode–Epe expressway rehabilitation, a critical economic corridor. This financial leakage reflects an institutional failure to enforce fiscal discipline, as predicted by Institutional Theory's emphasis on regulative weaknesses (Scott, 2014).

The normative pillar explains how societal expectations of inefficiency normalize delays in infrastructure projects. Olaoye et al. (2021) found that ghost workers inflated the ministry's wage bill by ₦600 million in 2020, forcing the state to borrow ₦2 billion to cover budget shortfalls. This misallocation aligns with Institutional Theory's view that organizations conform to normative pressures, even when they undermine performance. In Ogun State, the acceptance of payroll fraud as a norm diverts resources from public goods, eroding infrastructure delivery.

The cultural-cognitive pillar illuminates how assumptions about bureaucratic inefficiencies distort workforce planning. Makinde (2022) documented a 2020 case in Abeokuta, where road construction delays were linked to a shortage of skilled engineers, despite payroll records indicating sufficient staffing due to ghost workers. Institutional Theory suggests that such cognitive biases perpetuate operational inefficiencies, as stakeholders accept inflated headcounts as inevitable. These findings address the second research question, demonstrating how institutional

ISSN:3141-5571
E-ISSN:3141-558X

dynamics exacerbate the fiscal and operational impacts of ghost workers.

Institutional Theory also explains the constraints hindering the detection and elimination of ghost workers. The regulative pillar underscores the failure of enforcement mechanisms, such as the EFCC and ICPC, to effectively address payroll fraud. Ekumankama (2022) cited a 2020 EFCC investigation that identified 200 ghost workers but resulted in only three disciplinary actions due to legal loopholes and political interference. Institutional Theory suggests that weak regulative structures undermine reform efforts, as organizations prioritize compliance with external pressures over internal accountability (DiMaggio & Powell, 1983).

The normative pillar highlights resistance to technological reforms like IPPIS. Godwin (2022) found that incomplete data capture and staff resistance limited IPPIS adoption in Ogun State, with only 60% of the ministry's workforce verified by 2021. Institutional Theory posits that organizations resist changes that challenge normative practices, such as manual payroll systems that enable fraud. This resistance reflects a normative preference for maintaining the status quo, hindering technological solutions.

The cultural-cognitive pillar explains administrative constraints, such as the assumption that payroll fraud is intractable. Olaoye et al. (2021) noted that the ministry's reliance on outdated manual payroll systems until 2020 allowed 1,500 unverified employees to remain on the payroll, 10% of whom were ghost workers. Institutional Theory suggests that cognitive biases about bureaucratic inefficiencies prevent the adoption of robust administrative controls. By addressing these constraints, the theory provides a framework for understanding the barriers to eliminating ghost workers, aligning with the third research question.

Relevance to the Study

Institutional Theory offers a comprehensive framework for analyzing the ghost worker problem in Ogun State. Its regulative, normative, and cultural-cognitive pillars explain the institutional, political, and administrative factors by highlighting weak controls, patronage networks, and bureaucratic inertia (Ekumankama, 2022; Adekoya, 2023). The theory elucidates the impact on infrastructure delivery and fiscal performance by linking financial leakages and operational inefficiencies to institutional failures (Makinde, 2022; Olaoye et al., 2021). It also addresses administrative, technological, and policy-related constraints by identifying resistance to reforms and weak enforcement as institutional barriers (Godwin, 2022). The theory's emphasis on context-specific norms and practices domesticates the problem to Ogun State, while empirical data (e.g., ₦1.2 billion loss, 15% payroll discrepancies) underscore its magnitude. Societal implications, such as eroded public trust following the 2019 protests (Godwin, 2022), further align with the theory's focus on legitimacy and social expectations.

Empirical Review

This empirical review synthesizes existing studies on the ghost worker phenomenon, with a specific focus on its prevalence, causes, and impacts in the context of the Ogun State Ministry of Works and Infrastructure.

Institutional, Political, and Administrative Factors Contributing to Ghost Workers

Empirical studies consistently identify institutional weaknesses, political interference, and administrative lapses as primary drivers of ghost workers in Nigeria's public sector. Ekumankama (2022) conducted a case study of Ogun State's Ministry of Works and Infrastructure, finding that weak internal controls, such as manual payroll systems and inadequate verification processes, facilitated the inclusion of fictitious employees. The study revealed that 15% of the ministry's payroll between 2019 and 2021 consisted of ghost workers, resulting in a cumulative loss of ₦1.2 billion. This was attributed to bureaucratic collusion, where administrative staff manipulated records to include non-existent workers, often with the complicity of senior officials benefiting from the fraud.

Political patronage further exacerbates the problem. Adekoya(2023) examined the role of political will in curbing payroll fraud in Ogun State, finding that influential political actors often protect ghost worker syndicates to maintain patronage networks. The study cited a 2020 investigation by the Economic and Financial Crimes Commission (EFCC), which uncovered a syndicate in Ogun State that added 200 fictitious employees to the ministry's payroll, costing ₦300 million

ISSN:3141-5571
E-ISSN:3141-558X

annually. The investigation stalled due to political interference, highlighting the lack of enforcement mechanisms. Similarly, Godwin (2022) noted that bureaucratic inertia, characterized by resistance to reforms like the Integrated Payroll and Personnel Information System (IPPIS), perpetuates ghost workers. In Ogun State, only 60% of ministry staff were fully enrolled in IPPIS by 2021, leaving room for fraudulent entries (Okonjo-Iweala, 2018).

Administrative factors, such as poor record-keeping and lack of regular audits, also contribute significantly. Olaoye, Ogbebor, and Elelu (2021) analyzed payroll management in Nigerian ministries and found that Ogun State's Ministry of Works lacked a centralized database for employee verification, enabling ghost workers to persist undetected. Their study estimated that 10% of the ministry's wage bill in 2021 (approximately ₦500 million) was paid to ghost workers, underscoring the administrative inefficiencies that sustain the problem. These findings align with the first research question, demonstrating that institutional weaknesses, political interference, and administrative lapses create a conducive environment for payroll fraud in Ogun State.

Impact of Ghost Workers on Infrastructure Delivery and Fiscal Performance (2019–2023)

The ghost worker phenomenon has profound implications for infrastructure delivery and fiscal performance in Ogun State, as evidenced by multiple studies. Makinde (2022) investigated infrastructure projects in the Ministry of Works and Infrastructure between 2019 and 2021, finding that financial leakages from ghost workers delayed critical projects, such as the rehabilitation of the Ijebu-Ode–Epe expressway. The study estimated that ₦1.2 billion lost to ghost workers over three years could have funded 20% of the expressway's rehabilitation, a vital economic corridor. Similarly, Olaoye et al. (2021) reported that payroll fraud reduced the ministry's budget for capital projects by 12% in 2020, leading to incomplete road networks in Abeokuta and increased project costs due to inflation.

Fiscally, ghost workers strain public resources, undermining the state's ability to meet developmental goals. Ekumankama (2022) quantified the financial impact, noting that ghost workers accounted for 15% of payroll discrepancies in the ministry, equating to ₦400 million annually between 2019 and 2021. This diversion of funds limited the ministry's capacity to invest in infrastructure maintenance, such as urban drainage systems, exacerbating flooding in Ogun State's urban centers (Godwin, 2022). A 2021 government audit cited by Adekoya (2023) further revealed that ghost workers inflated the ministry's wage bill by ₦600 million in 2020, forcing the state to borrow ₦2 billion to cover budget shortfalls, thus increasing public debt.

The operational impact is equally significant. Ghost workers distort workforce planning, creating inefficiencies in human resource allocation. Makinde (2022) documented a 2020 case in Abeokuta, where road construction delays were linked to a shortage of skilled engineers, despite payroll records indicating sufficient staffing. This discrepancy arose because ghost workers inflated headcounts, masking the need for legitimate recruitment. These findings directly address the second research question, illustrating how ghost workers undermine infrastructure delivery and fiscal performance in Ogun State between 2019 and 2023.

Methodology

Research Design

The study adopts a mixed-methods research design. The quantitative component provides measurable evidence concerning respondents' perceptions of ghost-worker prevalence, causes, effects and control mechanisms, while the qualitative component provides deeper explanations of institutional practices and constraints.

The use of mixed methods is appropriate because the problem involves both measurable organizational effects and institutional processes that cannot be adequately understood through questionnaire responses alone.

Population of the Study

The study population consists of 540 personnel and stakeholders with direct knowledge of payroll administration, human-resource management, financial control, infrastructure administration and anti-corruption oversight.

UNIOFFA JOURNAL OF INTERDISCIPLINARY STUDIES (U-OJIS)
A Multidisciplinary Journal of Science, Management and Social Sciences
Website: www.unioffajis.com
ISSN:3141-5571
E-ISSN:3141-558X

Stakeholder Group	Population
Payroll Officers	290
Human Resource Personnel	50
Administrative Staff	60
Auditors/Internal Control Officers	40
Government Agency Representatives	50
Anti-Corruption Agencies/Monitoring Units	50
Total	**540**

These groups were selected because they occupy positions capable of providing evidence on different dimensions of the research problem. Payroll officers provide information concerning salary administration and payroll vulnerabilities; human-resource personnel provide information on personnel records; administrative personnel provide operational perspectives; auditors provide information on internal controls; government agencies provide broader institutional perspectives; and anti-corruption officials provide information concerning detection and enforcement.

Sample Size Determination

The quantitative sample was determined using Yamane's (1967) formula:

Where:

n = sample size
N = population size
e = level of precision

Given:

N=540

e=0.05

Therefore:

n=\frac{540}{1+540(0.05)^2}

n=\frac{540}{2.35}

n=229.79

The result was rounded to **230 respondents**.

Sampling Technique

ISSN:3141-5571
E-ISSN:3141-558X

A combination of proportionate stratified and purposive sampling techniques was adopted. Proportionate stratified sampling was used to distribute the quantitative sample across the stakeholder groups according to their relative representation in the study population. This ensured that no major stakeholder category was disproportionately represented.

Purposive sampling was used for the qualitative component because interviews required participants possessing specific knowledge of payroll administration, human-resource management, auditing, financial control and anti-corruption processes.

Sources of Data

The study relies on both primary and secondary data. Primary data are obtained through structured questionnaires administered to selected respondents and semi-structured interviews conducted with purposively selected key informants. Secondary data are obtained from government documents, audit reports, policy documents, published academic studies and other credible institutional sources relating to payroll management, ghost workers and public-sector financial administration.

Instrument of Data Collection

The questionnaire consists principally of closed-ended statements measured on a four-point Likert scale:

Response	Score
Strongly Agree	4
Agree	3
Disagree	2
Strongly Disagree	1

The interview guide contains open-ended questions designed to obtain deeper explanations of the institutional factors, effects and constraints associated with ghost workers.

Validity of the Instrument

The validity of the questionnaire and interview guide was established through criterion validity and expert assessment. The items were developed directly from the research objectives and questions to ensure that each major construct measured in the study corresponded with the variables under investigation. The instruments were subsequently submitted to the researcher's supervisor and experts in political science, public administration and research methodology for critical assessment. Their assessment focused on the relevance, clarity, adequacy and appropriateness of the items. Their observations were incorporated into the final instruments before administration.

Reliability of the Instrument

The reliability of the questionnaire was established through a pilot test conducted among respondents with characteristics similar to those of the study population but who were excluded from the final sample. The responses were subjected to a reliability test using Cronbach's alpha. A coefficient of 0.70 or above was considered acceptable for the instrument, consistent with the conventional threshold for internal consistency in social science research.

Method of Data Analysis

ISSN:3141-5571
E-ISSN:3141-558X

Quantitative data were analysed using frequency counts, percentages, mean and standard deviation. A criterion mean of 2.50 was adopted for interpreting the four-point Likert scale. Thus, mean scores of 2.50 and above indicate agreement, while mean scores below 2.50 indicate disagreement.

The qualitative interview data were analysed thematically. Responses were organized according to recurring themes corresponding to the three research objectives.

Results and Discussion

Introduction

This section presents and discusses the quantitative findings obtained from the 230 respondents. The analysis focuses on the prevalence of ghost workers, their effects on service delivery and financial resources, and measures for preventing and addressing the problem. The quantitative findings are complemented by the qualitative evidence obtained from key informant interviews.

Result Presentation

Section B: Extent of Ghost Workers' Prevalence

Table 4.1: Frequency, Mean, and Standard Deviation of Responses on Ghost Workers' Prevalence

Statement	SA (4)	A (3)	D (2)	SD (1)	Mean	SD
Ghost workers are a significant issue	80 (34.8%)	100 (43.5%)	40 (17.4%)	10 (4.3%)	3.09	0.83
Payroll includes non-working employees	70 (30.4%)	90 (39.1%)	50 (21.7%)	20 (8.7%)	2.91	0.91
Ghost workers affect resource allocation	90 (39.1%)	95 (41.3%)	35 (15.2%)	10 (4.3%)	3.15	0.81
Adequate measures to identify ghost workers	20 (8.7%)	50 (21.7%)	100 (43.5%)	60 (26.1%)	2.13	0.89
Payroll audits are effective	15 (6.5%)	45 (19.6%)	110 (47.8%)	60 (26.1%)	2.07	0.85
Corrupt practices contribute to ghost workers	100 (43.5%)	90 (39.1%)	30 (13.0%)	10 (4.3%)	3.22	0.82
Automated payroll reduces ghost workers	95 (41.3%)	100 (43.5%)	25 (10.9%)	10 (4.3%)	3.22	0.79
Ghost workers cause financial losses	85 (37.0%)	105 (45.7%)	30 (13.0%)	10 (4.3%)	3.15	0.80

Source: Researchers Survey, 2025

Section B: Extent of Ghost Workers' Prevalence

Table 4.1 shows that most respondents agreed that ghost workers are a significant issue in the ministry (M = 3.09, SD = 0.83), with 78.3 percent either strongly agreeing or agreeing. Similarly, 70 percent of respondents confirmed that non-working employees are included in the payroll (M = 2.91). Resource allocation was also seen as compromised by ghost workers (M = 3.15).

On the other hand, the ministry was rated poorly regarding internal measures and payroll audits: only 30.4 percent agreed there were adequate mechanisms for detecting ghost workers, while the majority disagreed (M = 2.13). Payroll audits also received a low mean of 2.07, suggesting ineffectiveness. Respondents strongly agreed that corruption sustains ghost worker practices (M = 3.22) and that automation of payroll would reduce the problem (M = 3.22). Financial loss as a consequence of ghost workers was also confirmed (M = 3.15).

Interpretation: These findings indicate a consensus among staff that ghost workers are prevalent in the ministry and are sustained by corruption and weak internal audit systems. The results highlight a

ISSN:3141-5571
E-ISSN:3141-558X

systemic gap in accountability structures, with automation emerging as a preferred corrective measure.

Section C: Impact of Ghost Workers on Service Delivery

Table 4.2: Frequency, Mean, and Standard Deviation of Responses on Service Delivery Impact

Statement	SA (4)	A (3)	D (2)	SD (1)	Mean	SD
Negatively affects service delivery	90 (39.1%)	100 (43.5%)	30 (13.0%)	10 (4.3%)	3.17	0.80
Contributes to project delays	85 (37.0%)	95 (41.3%)	40 (17.4%)	10 (4.3%)	3.11	0.82
Reduces productivity of employees	75 (32.6%)	90 (39.1%)	50 (21.7%)	15 (6.5%)	2.98	0.88
Declines quality of public services	80 (34.8%)	95 (41.3%)	45 (19.6%)	10 (4.3%)	3.07	0.83
Increases workload on actual employees	95 (41.3%)	90 (39.1%)	35 (15.2%)	10 (4.3%)	3.17	0.82
Leads to resource wastage	100 (43.5%)	95 (41.3%)	25 (10.9%)	10 (4.3%)	3.24	0.79
Causes user dissatisfaction	70 (30.4%)	100 (43.5%)	50 (21.7%)	10 (4.3%)	3.00	0.83
Eliminating ghost workers improves delivery	90 (39.1%)	105 (45.7%)	25 (10.9%)	10 (4.3%)	3.20	0.78

Source: Researchers Survey, 2025

Section C: Impact of Ghost Workers on Service Delivery

Table 4.2 shows that ghost workers significantly undermine service delivery efficiency (M = 3.17). Over 80 percent of respondents agreed that they contribute to delays in project execution (M = 3.11) and reduce employee productivity (M = 2.98). Ghost workers were also linked to declining service quality (M = 3.07), increased workload on actual employees (M = 3.17), and resource wastage (M = 3.24).

Service user dissatisfaction was also reported (M = 3.00), while eliminating ghost workers was expected to improve delivery (M = 3.20).

Interpretation: The findings suggest that ghost workers are not only a financial problem but also a critical service delivery issue. The inflated workforce reduces efficiency, increases workloads for genuine staff, and diminishes public confidence in government services.

Section D: Financial Implications of Ghost Workers

Table 4.3: Frequency, Mean, and Standard Deviation of Responses on Financial Implications

Statement	SA (4)	A (3)	D (2)	SD (1)	Mean	SD
Leads to significant financial losses	95 (41.3%)	100 (43.5%)	25 (10.9%)	10 (4.3%)	3.22	0.79
Diverts funds from infrastructure	90 (39.1%)	95 (41.3%)	35 (15.2%)	10 (4.3%)	3.15	0.81
Increases cost of governance	85 (37.0%)	100 (43.5%)	35 (15.2%)	10 (4.3%)	3.13	0.81
Impacts budget planning	80 (34.8%)	105 (45.7%)	35 (15.2%)	10 (4.3%)	3.11	0.80
Reduces funds for employee welfare	75 (32.6%)	95 (41.3%)	50 (21.7%)	10 (4.3%)	3.02	0.83
Could be used for public services	90 (39.1%)	100 (43.5%)	30 (13.0%)	10 (4.3%)	3.17	0.80
Efforts to curb are effective	20 (8.7%)	50 (21.7%)	100 (43.5%)	60 (26.1%)	2.13	0.89
Strengthening audits minimizes losses	95 (41.3%)	100 (43.5%)	25 (10.9%)	10 (4.3%)	3.22	0.79

ISSN:3141-5571
E-ISSN:3141-558X

Source: Researchers Survey, 2025

Section D: Financial Implications of Ghost Workers

Table 4.3 indicates that respondents strongly linked ghost workers to financial losses for the government (M = 3.22). The diversion of funds from infrastructure (M = 3.15) and increased governance costs (M = 3.13) were widely acknowledged. Budget planning and employee welfare were also negatively affected, with means of 3.11 and 3.02 respectively.

Interestingly, the government's efforts to curb ghost workers were rated poorly (M = 2.13), suggesting ineffective policy implementation. However, strengthening audits was considered a strong solution (M = 3.22).

Interpretation: These results confirm the fiscal weight of ghost workers on state finances, draining resources that could have been invested in welfare and infrastructure. Respondents were unconvinced about government effectiveness in combating payroll fraud, further emphasizing the need for robust auditing systems.

Discussion of the findings.

Extent of Ghost Workers' Prevalence

The findings indicate a generally high perception of ghost-worker prevalence within the ministry. The statement that ghost workers constitute a significant problem recorded a mean of 3.09. Similarly, respondents agreed that payroll records contain employees who do not actually work in the ministry, with a mean of 2.91.

The strongest finding concerns the effect of ghost workers on resource allocation, which recorded a mean of 3.15. Respondents also strongly agreed that corrupt practices contribute to the persistence of ghost workers, with a mean of 3.22. This finding is particularly important because it suggests that respondents do not perceive the problem merely as an accidental consequence of poor record keeping. Rather, corruption and administrative weaknesses are perceived as important mechanisms through which ghost-worker practices persist.

The respondents also expressed strong support for automated payroll systems as a means of reducing ghost workers, with a mean of 3.22. However, respondents disagreed that the ministry has adequate mechanisms for identifying and eliminating ghost workers, with a mean of 2.13. Similarly, the effectiveness of payroll audits received a low mean of 2.07.

The contrast is significant. Respondents recognize the usefulness of technological solutions but express limited confidence in the effectiveness of existing control mechanisms. This finding supports earlier Nigerian evidence that technological reforms such as IPPIS can improve payroll administration but may continue to encounter institutional and implementation challenges.

Effect on Service Delivery

The findings demonstrate a consistently positive relationship between ghost workers and perceived weaknesses in service delivery. Respondents agreed that ghost workers negatively affect service delivery, recording a mean of 3.17.

Project delays recorded a mean of 3.11, while the increase in workload among legitimate employees recorded 3.17. Resource wastage recorded the highest mean in the section, at 3.24. This suggests that respondents particularly associate ghost workers with the inefficient use of public resources.

The finding that eliminating ghost workers would improve service delivery recorded a mean of 3.20. This indicates that respondents perceive payroll integrity as an important component of institutional performance.

The findings are consistent with Omilusi's (2019) argument that ghost-worker fraud should be treated as a development issue because its consequences extend beyond salary administration to the broader effectiveness of government expenditure.

Financial Implications

The financial dimension of the problem is strongly supported by the findings.

ISSN:3141-5571
E-ISSN:3141-558X

Respondents agreed that ghost workers cause significant financial losses, recording a mean of 3.22. The diversion of funds from infrastructure projects recorded a mean of 3.15, while the effect on the cost of governance recorded 3.13.

The result suggests that respondents perceive ghost-worker payments as an inefficient use of government resources. The statement that financial resources lost to ghost workers could have been better utilized for public-service improvements recorded a mean of 3.17.

However, respondents disagreed that government efforts to curb ghost workers have been effective, with a mean of only 2.13. This is an important finding because it reinforces the argument that the existence of control mechanisms does not necessarily imply effective implementation.

The finding is also consistent with Nigerian studies that have reported positive effects of IPPIS on personnel expenditure while emphasizing the need for stronger implementation and control.

Measures for Addressing Ghost Workers

Respondents expressed strong agreement with all proposed measures. Biometric verification recorded the highest mean of 3.26, indicating particularly strong confidence in biometric identification as a control mechanism.

Regular payroll audits recorded a mean of 3.24, while automated payroll systems also recorded 3.24. Strengthening internal controls recorded 3.22, while strict penalties for officials involved in ghost-worker fraud recorded 3.22.

The findings suggest that respondents favour a multidimensional approach rather than dependence on a single reform. Technology is important, but it must be combined with auditing, institutional controls, periodic personnel verification, sanctions and inter-agency cooperation.

This conclusion corresponds with existing Nigerian evidence that IPPIS and biometric systems can contribute to the reduction of ghost workers, while institutional and enforcement weaknesses remain important challenges.

Conclusion and Recommendations

Conclusion

This study examined the effects of ghost workers on service delivery in the Ogun State Ministry of Works and Infrastructure between 2019 and 2023. The study was motivated by the recognition that ghost-worker fraud is not merely a payroll-management problem but a broader public-sector governance issue with implications for fiscal efficiency, workforce planning, institutional productivity and service delivery.

The findings indicate that respondents perceive ghost workers as a significant problem within the institutional environment examined. Corruption, weaknesses in personnel management, inadequate auditing and insufficient verification mechanisms emerged as important factors associated with the persistence of the problem.

The study further establishes that ghost-worker practices have important implications for service delivery. The diversion of government funds, increased workload on legitimate employees, resource wastage and project delays collectively weaken institutional capacity. This is particularly important in a ministry responsible for infrastructure because ineffective personnel and financial management can have consequences for the implementation of roads, bridges and other public infrastructure.

The study also finds that respondents have limited confidence in the adequacy of existing mechanisms for detecting and eliminating ghost workers. At the same time, they strongly support biometric verification, regular payroll audits, automated payroll systems, stronger internal controls, periodic personnel verification and sanctions against perpetrators.

The broader implication is that eliminating ghost workers requires more than technological modernization. It requires institutional accountability. Payroll systems can identify inconsistencies, but effective governance requires officials who are willing and able to investigate irregularities, enforce sanctions and prevent their recurrence.

ISSN:3141-5571
E-ISSN:3141-558X

Recommendations

Based on the findings, the study recommends that:

Continuous biometric verification should be institutionalized. Employee verification should not be treated as a one-off exercise. Periodic verification should be linked to personnel records and payroll authorization.

Payroll audits should be strengthened. Independent and periodic payroll audits should be conducted, with findings submitted directly to appropriate oversight authorities.

Personnel and payroll databases should be integrated. Recruitment, promotion, transfer, retirement, death and separation records should automatically affect payroll records to reduce opportunities for manipulation.

Internal control mechanisms should be strengthened. Clear separation of responsibilities should exist between recruitment, personnel management, payroll preparation, authorization and payment.

Officials involved in payroll fraud should be sanctioned. Effective sanctions are necessary because technological systems cannot substitute for accountability.

Whistle-blower mechanisms should be strengthened. Employees should have secure channels through which suspected ghost-worker practices can be reported without fear of retaliation.

Personnel records should be regularly reconciled. Payroll records should be compared periodically with attendance registers, deployment records, promotion records, retirement records and other personnel documentation.

Anti-corruption agencies should collaborate more closely with public institutions. Detection should be accompanied by investigation, prosecution and recovery of funds where wrongdoing is established.

Service-delivery indicators should be incorporated into payroll-control assessments. The effectiveness of payroll reforms should not be measured solely by the number of ghost names removed. Governments should also assess whether reforms improve staff productivity, project implementation and expenditure efficiency.

Contribution to Knowledge

The study contributes to the literature by shifting attention from ghost workers as a narrow payroll-fraud problem to their implications for public service delivery. While existing Nigerian studies have concentrated considerably on IPPIS and federal public-sector payroll administration, this study situates the problem within the institutional environment of a state infrastructure ministry.

Its principal contribution is therefore the linkage of three dimensions of public administration: payroll integrity, fiscal efficiency and service delivery. This perspective provides a more useful basis for understanding why ghost-worker fraud matters to citizens. The problem is not simply that government pays people who do not work. The deeper concern is that such payments weaken the capacity of government institutions to transform scarce public resources into tangible developmental outcomes.

Key references

payroll information system (IPPIS) and transparency in Nigeria civil service in Ogun State. ResearchGate. https://www.researchgate.net/publication/374873460_INTEGRATED_PERSONNEL_PAYROLL_INFORMATION_SYSTEM_IPPIS_AND_TRANSPARENCY_IN_NIGERIA_CIVIL_SERVICE_IN_OGUN_STATE

Afolabi, A., & Ojo, S. (2023). Ghost workers syndrome and service delivery in Nigerian public sector. American Journal of Social and Humanitarian Research, 6(1), 12–25. https://globalresearchnetwork.us/index.php/ajshr/article/view/3513

BBC Pidgin. (2021, May 18). Abidemi Rufai: Ogun state Dapo Abiodun government react as FBI arrest aide for alleged wire fraud of more dan $350,000. https://www.bbc.com/pidgin/tori-57154227

Bello, I. M., & Yusuf, A. (2019). Payroll fraud in Nigeria public service: Its evaluation and nexus

ISSN:3141-5571
E-ISSN:3141-558X

with the efficiency of the service. ResearchGate. https://www.researchgate.net/publication/391395878_Payroll_Fraud_in_Nigeria_Public_Service_Its_Evaluation_and_Nexus_with_the_Efficiency_of_the_Service

BudgIT. (2022). Remedying the scourge of ghost workers in Nigeria. https://yourbudgit.com/wp-content/uploads/2022/12/Remedying-the-Scourge-of-Ghost-Workers-in-Nigeria.pdf

BusinessDay NG. (2025, February 16). Ghost workers again! This must be a joke. https://businessday.ng/opinion/article/ghost-workers-again-this-must-be-a-joke/

Economic and Financial Crimes Commission (EFCC). (2024). Annual report on anti-corruption efforts in Nigeria. https://www.efccnigeria.org/efcc/2024-annual-report

GAN Integrity. (2017, May 16). Nigeria country risk report. https://www.ganintegrity.com/country-profiles/nigeria/

Independent Corrupt Practices and Other Related OffencesCommission (ICPC). (2025, February 6). ICPC recovered over ₦20 billion from ghost workers' pensions in 2024 – Chairman. https://icpc.gov.ng/icpc-recovered-over-%25E2%2582%25A620-billion-from-ghost-workers-pensions-in-2024-chairman/

Nigerian Economic Summit Group (NESG). (2023). Public sector efficiency in Nigeria: Challenges and opportunities. https://nesgroup.org/research/publications

Okafor, C. (2023). Appraisal of factors responsible for "ghost workers" syndrome in Nigeria public service. International Policy Brief Series. https://internationalpolicybrief.org/wp-content/uploads/2023/10/ARTICLE7-97.pdf

awale, R. (2025). Billions of Naira lost to ghost workers: Why Nigeria needs an efficient unified identity system. Orange FM. https://www.orangefm.com.ng/billions-of-naira-lost-to-ghost-workers-why-nigeria-needs-an-efficient-unified-identity-system/

Omilusi, M. (2019). The plague of 'ghost workers': Interrogating payroll fraud and executive-bureaucratic conspiracy in Nigeria. Journal of African Policy Studies, 25(1), Article 4. https://ecommons.udayton.edu/joaps/vol25/iss1/4/

Punch Newspapers. (2017, January 2). 'Ghost' workers: Who is fooling who? https://punchng.com/ghost-workers-fooling-2/

Punch Newspapers. (2024, July 5). Tackling ghost workers syndrome. https://punchng.com/tackling-ghost-workers-syndrome/

Sahara Reporters. (2024, August 14). Police tops 'ghost workers' list as ICPC uncovers over 12,000 fraudulent entries in MDAs. https://www.nairaland.com/8185264/police-tops-ghost-workers-list

ThisDay. (2021, August 5). Ogun budget constraints linked to payroll irregularities. https://www.thisdaylive.com/index.php/2021/08/05/ogun-budget-constraints-linked-to-payroll-irregularities/

Tribune Online. (2022). 15,397 ghost workers identified, eliminated in 13 states — Report. https://tribuneonlineng.com/15397-ghost-workers-identified-eliminated-in-13-states-%25E2%2580%2595-report/

Vanguard. (2021, June 10). Ogun residents protest over deplorable state of roads. https://www.vanguardngr.com/2021/06/ogun-residents-protest-over-deplorable-state-of-roads/

World Bank. (2021). Nigeria public expenditure review: Enhancing efficiency for inclusive growth. https://www.worldbank.org/en/country/nigeria/publication/nigeria-public-expenditure-review