

# Integrated Personnel Payroll Information System (IPPIS) and Ghost Workers Syndrome in Nigeria Public Service

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**ABSTRACT:** The study examined the influence of integrated personnel payroll information system (IPPIS) on the elimination of ghost workers syndrome in Nigeria Public Service. The study raised four research questions and was guided by the following objectives: to examine the brief history of IPPIS Policy in Nigeria Public Service, to examine the effort of IPPIS towards eradicating ghost workers syndrome in Nigeria Public Service, to examine the challenges of IPPIS in Nigeria Public Service, to proffer strategies and methods that can improve the effort of IPPIS in eradicating ghost workers syndrome in Nigeria Public Service. The study adopted system theory as theoretical framework of analysis and utilised secondary sources of data. The findings revealed that the introduction of IPPIS policy in Nigeria Public Service has helped uncover many ghost workers that have been on the payroll of the Federal Government IPPIS has also broadened employment opportunities, reduced corruption in the public service and reduced personnel costs. The study also revealed that lack of reliable and comprehensive database for the public service, change management issue and institutional resistance are some of the challenges facing IPPIS in Nigeria Public Service. The study therefore recommends that there is need to focus on the training and retraining of IPPIS while incentives should be provided for all IPPIS personnel in order for them not to collaborate or compromise with fraudsters.

**KEYWORD:** IPPIS, Policy, Ghost, Syndrome, Workers, Fraud, Public Service

## INTRODUCTION

Government at all levels in Nigeria is arguably the biggest employer of labour. However, this huge workforce is riddled with a lot of challenges amongst which are the problems of ghost workers (Ikechukwu & Chikwe, 2015). According to Oguzierem and Sofiri (2017), ghost workers and payroll fraud refers to all processes of employee impersonations that have salary cost implication on the concerned government. It includes all illegal, unauthorized, unqualified, fictitious and non-existing staff that makes salary claims from the government coffers. This implies that underage, overage, backdated employments, inherited employments, unqualified staff and unauthorized staff even though they report for work daily; are categorized as part of ghost workers and payroll fraud in the public service. In most instances, these fraudulent public office holders forge the necessary documents and authorizations to add an employee on the payroll.

Olken and Pande (2012) asserts that apart from traditional ghost workers which are fictitious and non-existing employees added to the payroll by payroll managers, there are also non-apparent ghost workers. These categories of ghost workers include staff who receive unearned salaries through false

means; for instance, staff who have multiple jobs in the civil service, receives dual or many salaries using pseudo names, employees who earn levels of pay or allowances greater than their rank, employees on temporary absence or leave of absence but who continued to earn full salary and employees on transfer or retirement but whose names are in the payroll. The ghost workers syndrome is not limited to the salary payroll but also to pension payroll as many of the ghost workers enumerated above naturally graduate to the pension scheme while others are added by managers of the pension payroll. The problem was so severe that the pension schemes of many of the parastatals of the government spend huge resources in trying to fish out the culprits and in some cases collapsed under the weight (Agboola, 2018).

In search of that elusive solution, the government in 2006 introduced the Integrated Payroll and Personnel Information System (IPPIS) to provide a reliable and comprehensive database for the public service to facilitate manpower planning, eliminate record and payroll fraud, facilitate easy storage, update and retrieve personnel records for administrative and pension processes, and facilitate convenient staff payment with minimal waste and leakage (Idris et al., 2015). The project which began a phase and gradual implementation in 2007 has recorded a lot of success and is seemingly promising to achieve more in the nearest future. For example, since its inception, the magnitude of ghost workers discovered in the federal government payroll has never been recorded in the history of Nigeria (Enakireehi & Temile, 2017). Hence, the study aimed to examine the significant relationship between IPPIS and ghost workers syndrome in Nigeria Public Service.

### Statement of the Problem

Nigerian unemployment rate has been on the increase, for example, it rose from 21.0 percent to 23.9 percent in 2011 and with over 60 million Nigerians being unemployed out of the total population of 162.21 million is not only worrisome but alarming. However, the scourge of ghost workers was another dimension of corruption and is obviously responsible for Nigeria still being rated among the top ranking corrupt nations. Idris et al. (2015) opined that a ghost worker is someone recorded on the payroll system but does not work for the business. This ugly trend has not only put the nation on a sorry state but has given the nation a bad reputation among committee of nations.

Combating unemployment will only be sensible through massive recruitment and this could only be possible through saving the huge illusionary personnel cost and also vigorously tackling the monumental corruption that is inherent in the public service by the implementation of the integrated personnel payroll and information system. Therefore, the aim of the study is to examine the influence of Integrated Personnel Payroll Information System (IPPIS) on the elimination of ghost workers in Nigeria Public Service.

### Research Questions

- i. How did IPPIS Policy start in Nigeria Public Service?
- ii. What are the efforts of IPPIS towards eradicating ghost workers syndrome in Nigeria Public Service?
- iii. What are the challenges of IPPIS in Nigeria Public Service?
- iv. What are the strategies and methods that can improve the effort of IPPIS in eradicating ghost workers syndrome in Nigeria Public Service?

## Objectives of the Study

- i. To examine the brief history of IPPIS Policy in Nigeria Public Service.
- ii. To examine the effort of IPPIS towards eradicating ghost workers syndrome in Nigeria Public Service.
- iii. To examine the challenges of IPPIS in Nigeria Public Service.
- iv. To proffer strategies and methods that can improve the effort of IPPIS in eradicating ghost workers syndrome in Nigeria Public Service.

## Significance of the Study

This research would be a useful instrument to the country's Public Service as a body because it will help to expose the relevance of IPPIS in addressing the problem of ghost workers syndrome in Nigeria Public Service.

More so, the findings and recommendations of this study will be of utmost benefit to policy makers, government and private employees, development partners and anti-graft agencies especially as it relates to IPPIS addressing ghost workers syndrome in Nigerian Public Service, creating virile economy through improved and a well-motivated workforce and strategic employment generation.

The study will add to the volume of literature in the area for future researchers who may find it useful as reference material. It will also add new knowledge to the existing body of knowledge.

## Literature Review

### Integrated Payroll and Personnel Information System (IPPIS)

Integrated Personnel and Payroll Information System (IPPIS) is a department within the office of the Accountant-General of the Federation which is responsible for payment of salaries and wages directly to government employee's bank account with appropriate deductions and remittances of 3rd party payments (IPPIS Documentary, 2012). The IPPIS is an Information Technology-enabled facility put in place to establish a reliable and comprehensive database for the public service, facilitate manpower planning, eliminate record and payroll fraud, facilitate easy storage, update of personnel records for administrative and pension processes and staff remuneration payment with minimal wastages and leakages (Enakirerhi & Temile, 2017).

Aderounmu (2017) opined that information systems is a set of tools, processes and methodologies (such as coding/programming, data communications, data conversation, storage and retrieval, systems analysis and design, systems control) and associated equipment employed to collect, process and present information. An information system is the information and communication technology that an organisation uses, and also the way in which people interact with this technology in support of business processes.

Agboola (2018) observed that information systems have become the backbone of most organizations; that is banks could not process payments, governments could not collect taxes, hospitals could not treat patients, and supermarkets could not stock their shelves without the support of information systems. In almost every sector especially in government organization, information systems play vital roles in IPPIS in payment of employee salaries. Everyday work, communication, information gathering and decision making all rely on information technology.

According to Aganga (2011), Integrated Personnel and Payroll Information System (IPPIS) is one of the Federal Government Reform Initiative conceived to transform the Nigerian Public Service and make it more efficient and effective in service delivery. The IPPIS initiative is aimed at improving

the public financial management and providing a centralised payroll system in the country. IPPIS is designed to enroll into platform, all federal government ministries, departments and agencies, that draw personnel cost fund from consolidated revenue fund. The Accountant General of the Federation said when fully functional, the system will help solve the challenges for lack of efficiency, lack of central control, lack of central management and lack of edition of figures.

Okonjo-Iweala (2011) opined that the objectives of the IPPIS policy amongst others are to centralize payment of worker salaries, which started as a means to facilitate convenient staff remuneration payment with minimal wastage, also to facilitate easy storage, updating and retrieval of personnel record for administrative and pension processing, it also enhance manpower planning and budgeting, as well as ascertain actual personnel emoluments of federal government employees.

Oseloka (2016) explored the Integrated Personnel and Payroll Information System (IPPIS) in Nigeria by looking critically at the challenges of implementation of IPPIS, benefits to be derived when IPPIS is fully implemented and what the future holds. The study which is descriptive in nature outlined that accurate and reliable personnel information, reduction or elimination of corrupt and sharp practices, facilitation of modern scientific and accurate budgeting and forecasting are the major benefits of IPPIS. These benefits are, however, threatened by skills transfer problem, poor supporting infrastructure, technological barriers for inter MDAs transfer, resistance from stakeholders and lack of will for accelerated implementation.

Enakireehi and Temile (2017) agreed that the Integrated Personnel and Payroll System is a good programme no doubt. The whole world is now in the era of technological knowhow and Nigeria cannot afford to be left behind. The Nigerian government regards the implementation of a computerized system as the most critical component of addressing the huge amount of personnel cost and it will accelerate improvement of human management effectiveness, increase confidence in government payroll cost and expenditure management, improvement in overall management reporting and planning, etc

### **Concept of Ghost Worker**

The concept of ghost workers is well known especially within the public service. However, it has received little attention from researchers hence the dearth of literature in this field. In its meaning, it is used to represent a fraudulent practice of mostly top civil servants over bloating the wage bill of ministries, departments and Agencies under their watch (Enakirerhi & Temile, 2017). Idris et al. (2015) opined that a ghost employee is someone recorded on the payroll system but does not work for the business. The ghost can be a fictitious person invented by a dishonest employee. The fraud attacks the payroll system with false employees.

Leyira and Temple (2018) asserts that ghost workers and payroll fraud refer to all processes of employee impersonations that have salary cost implication on the concerned government. Ghost employees maybe either real or fictional individuals who are falsely paid through a government's payroll, after information- often relating to former or dead staff - is entered into the system in order to siphon money away. In some instances, former worker's details remain on the system once they have left the organisation, enabling fraudsters to simply input new bank details. However, such transactions appear to be genuine and are usually much harder to detect if robust mechanisms are not in place.

Effiong et al. (2017) defined fraud as an act that is intentionally deceptive and is designed to provide the perpetrator with an unlawful gain or access to resources or to deny a right to a victim. Fraud involves the false representation of facts, whether by intentionally withholding important information

or providing false statements to another party for the specific purpose of gaining something that may not have been provided without the deception.

Ghost workers are therefore nonexistent employees whose names and other particulars are kept on the organization's payroll and salaries paid to them but received by others (most likely the fraud) who had the name included or left in the register. Ghost workers may be kept on the payroll if payroll managers delay in removing the names of individuals who are no longer staff of the organization from the payroll (Lekubu, 2013). In some cases, payroll clerks may include names of fictitious or separated employees on the payroll, forge their signatures, and collect the salaries on their behalf (Izedonmi & Ibadin, 2012).

Ghost workers inserted in the payroll through collusion are usually difficult to detect as a result of the fact that those who ought to be responsible for stopping the ghost names from entering the payroll are themselves part of the crime. Internal control weaknesses in government agencies also create the environment for such crimes to fester (Wells, 2002). The creation of ghost workers may also occur in an organization if a single person is responsible for processing personnel and payroll transactions from the beginning to the end. Such individuals may create or maintain ghost workers on the payroll without the names being detected. Due to the large number of employees in the public sector, head count exercises are usually conducted by governments to identify the ghost workers and remove them from the staff roll (Tanzi, 2013). But these exercises hardly yield the required results again because of collusion by insiders

In Nigeria, the ghost workers syndrome has assumed diverse dimension, even the act of retaining employees who either through death, retirement or summary dismissal on the payroll of the government (Eme et al., 2015). This has created inflated wage bill and has reduced the employment opportunities as government cannot effectively track and determine when and where manpower is required in order to make effective recruitment decision.

### Empirical Review

Olumuyiwa (2018) studied the effectiveness of integrated payroll and personnel information system in addressing ghost worker syndrome in Nigerian public sector. The paper employed the use of primary and secondary data to explain the opinions of public servants in the Federal Inland Revenue Service (FIRS), with a population of (450) which consists of senior and junior workers of administrative, finance and audit departments comprise the population of the study. The three departments were directly sampled in human resources and salary administration in three senatorial districts in Lagos State. The finding of the study revealed that the strategies adopted by IPPIS addresses ghost worker in the public sector in Nigeria. It further showed that the introduction of IPPIS policy into the salary administration in Nigeria improved constant payment of employees, with observance that there are still challenges facing IPPIS in uploading monthly salaries of the employees.

Micah and Moses (2018) examined IPPIS and the ghost workers' syndrome in Nigeria's Public Sector. Adopting the historical research method, the study concluded that the introduction and its implementation of integrated personnel and payroll information system (IPPIS) have to a reasonable length mitigated the incentive, capacity and opportunity of fraudulent individuals to perpetrate payroll fraud at all levels. Nonetheless, few challenges were observed as technological barriers and that major MDAs are yet to connect to the IPPIS platform over a virtual private network. Thus, it is recommended that MDAs at all levels should key into the IPPIS platform in line with the Federal Government Public sector reform agenda to minimize payroll fraud in Nigeria.



Enakirerhi and Temile (2017) studied the challenges, benefits and prospects of IPPIS in Nigeria. The study submitted the benefits of IPPIS to include; accurate and reliable personnel information, reduction or elimination of corrupt and sharp practices, facilitation of modern scientific and accurate budgeting and forecasting, streamlining payroll and personnel, confidence in payroll cost, prompt deductions and remittance to all third party funds, (Federal Inland Revenue Service (FIRS) and State Boards of Inland Revenue). Saving of funds to government from the ghost worker syndrome, improvement in management reporting and information and observed few challenges to skills transfer problem, poor supporting infrastructure, technological barriers for inter MDAs transfer, resistance from stakeholders and lack of will for accelerated implementation. Thus, concluding that the future looks bright with the implementation of IPPIS which is set to serve as an avenue for budgeting projection and planning as well as database for national statistics and reduction in government cost.

Haruna et al. (2015) examined integrated personnel payroll and information system (IPPIS) panacea for ghost worker's syndrome in Nigerian public service. Adopting the survey design and sampling 393 out of 24,671 staff of Kogi state local government commission. Simple percentage, mean score and Spearman rank order correlation coefficient. The study observed that ghost worker's syndrome is highly imminent in the public service thus; recommends that the integrated personnel payroll and information system (IPPIS) should be adopted in the public service to ensure a virile economy through enhance productivity.

Effiong et al. (2017) examined Treasury Single Account (TSA), Integrated Payroll and Personnel Information System (IPPIS), and Integrated Financial Management Information System (IFMIS): application and implementation effects on fraud management in the public sector in Nigeria. Underpinning the study using Meta Theory Model, Circumvention Innovation Theory and Public Finance management theory, the descriptive research design was employed, and questionnaire administered on respondents randomly selected from the studied Ministries and linear regression model was employed in establishing the relationship between variables. The study concludes that TSA, IPPIS, and IFMIS have positive and significant relationship with fraud and fraud management as well as jointly impact on the performances of Public Interest Entities. Thus, recommends that IPPIS be fully implemented to address the ghost worker's syndrome in Public Interest Entities and that public officers be technologically trained to effectively utilize TSA, IPPIS and IFMIS platforms.

### Theoretical Framework

System theory was adopted as theoretical framework of the study. System theory was propounded by David Easton in 1965. According to Ford, (2002), a system is a cohesive and conglomeration of interrelated and interdependent parts which can be natural or human-made. Every system is bounded by space and time, influenced by its environment, defined by its structure and purpose, and expressed through its functioning (Christopher, 2007). According to Barile and Polese (2010), a system may be more than the sum of its parts if it expresses synergy or emergent behaviour. Similarly, Maull and Yip (2009) sees system theory as an entity, which is a coherent whole such that a boundary is perceived around it in order to distinguish internal and external elements and to identify input and output relating to and emerging from the entity. A systems theory is hence a theoretical perspective that analyzes a phenomenon seen as a whole and not as simply the sum of elementary parts. The focus is on the interactions and on the relationships between parts in order to understand an entity's organization, functioning and outcomes. This perspective implies a dialogue between holism and reductionism (Meadows, 2008).

A fundamental notion of general systems theory is its focus on the distinction between open, closed and isolated systems. In open systems there are exchanges of energy, matter, people, and information

with the external environment. In closed systems there are no exchanges of information and matter, just exchanges of energy. In isolated system there is no exchange of elements. Building on general systems theory, there are many approaches developed. Among others there are open system theory, viable system model and viable system approach. Open system theory (OST) looks at the relationships between the organizations and the environment in which they are involved. This focus reflects on organizations' ability to adapt to changes in environmental conditions (Boulding, 1956).

This theory is relevant to this study because the theory states that every public and private organisation should be treated as an open system that transforms inputs into outputs within the environments (external and internal) upon which they are dependent. System theory is the basis of the input–process–output–outcome model of public service (Ministries and Agencies) performance, which uses IPPIS as a platform to curb or reduce ghost workers syndrome and to assess the entire contribution of all workers within the system in carrying out his/her allotted tasks, not just the outputs. Inputs in the public service comprise of the skills and knowledge that a genuine worker brings to the public service development. Skills and knowledge are measured with IPPIS platform to assess the level of development and learning needs of workers in the public service. IPPIS measure the scale of the workers contribution to overall team, department and corporate performance, and are central to performance management of the public service. This method of using IPPIS platform to curb ghost workers syndrome and to manage the effectiveness of workers performance is important because all the factors that influence performance, including the system and the context, can be taken into account when using IPPIS to assess it.

## Methodology

### Data Collections

The researcher used secondary data as method of data collection. Secondary data refers to data which is collected by someone other than the user. Secondary sources comprises of textbooks, academic journals, and internet materials, magazines, newspapers, conference/seminar papers, “archival” materials and unpublished projects, dissertations and thesis. Secondary sources of data were considered quite useful in this research study, especially for exploratory purposes.

### Data Analyses

The study made use of the contributions and submissions of various scholars in order to evaluate and determine the findings of this research study. As such a good number of works on IPPIS and ghost worker syndrome in Nigeria Public Service was sampled and criticised. This study aimed to examine the influence of IPPIS on the elimination of ghost workers syndrome in Nigeria Public Service, with a view to revealing the brief history of IPPIS Policy in Nigeria Public Service, the effort of IPPIS towards eradication of ghost workers syndrome in Nigeria Public Service and the challenges of IPPIS towards eradicating ghost workers syndrome in Nigeria Public Service. A general survey of literature was carried out for the purpose of harnessing the current state of scholarly submissions on IPPIS and ghost worker syndrome.

### Brief History of IPPIS Policy in Nigeria

Initially all levels of government in Nigeria used the manual based personnel management system. This system worked well for a time because the number of people in the government payroll was limited. But as time went on, the increase in the government activities meant that more people were recruited into the civil service in Nigeria. The increase in the number of people employed by government meant that the manual personnel management system could no longer handle the magnitude of entries required to keep it fully updated at all times. The lapses in the manual system

led to fraudsters taking advantage to insert names of ghost workers which cost billions in salaries and other entitlements (Dada, 2014).

In order to solve the problem of ghost workers and streamline the records of all government employees in Nigeria Public Service led to the introduction of the Integrated Payroll and Personnel Information System (IPPIS) in 2006 (IPPIS Documentary, 2018). The intention was to curb ghost workers syndrome and to improve the effectiveness and efficiency in the storage of personnel records and administration of monthly payroll in such a way to enhance confidence in staff emolument costs and budgeting (Adongoi & Victor, 2016). IPPIS is a child of the Federal Government Reform Programme which was conceptualized at the Bureau of Public Service Reform (BPSR) for the purpose of centralized payment of all civil servants in the employment of the Federal Government (Olaopa, 2008).

According to Agboola (2016), the IPPIS project started in April 2007 with the enrolment of the seven pilot Ministries, Departments and agencies (MDAs). It was financed through a World Bank facility of about USD 4.9 million. It was finally transferred to the Office of the Accountant General of the Federation in 2008. The Ministries are:

- Federal Ministry of Education;
- Federal Ministry of Transportation;
- Federal Ministry of Finance;
- Budget Office of the Federation;
- Federal Ministry of Information;
- Ministry of Foreign Affairs; and
- National Planning Commission.

Prior to their registration, the nominal rolls of the Seven Pilot MDAs submitted indicated 55,000 staff, hence World Bank paid for fifty-five thousand (55,000) licenses. However, after their enrolment into the Scheme, it was discovered that their total staff strength was 32, 000, therefore additional eleven (11) MDAs were brought on board in July 2009 to optimize the 55,000 licenses purchased (Nangih & Davies, 2017). The MDAs are:

- Federal Ministry of Transport;
- Federal Ministry of Health;
- Federal Ministry of Agriculture and Water Resources;
- Federal Ministry of Aviation;
- Federal Ministry of Petroleum Resources;
- Federal Civil Service Commission;
- Federal Ministry of Works (Housing & Urban Development);
- Federal Ministry of Information (Communication);
- Office of the Accountant-General of the Federation;
- Office of the Head of Civil Service of the Federation;
- Office of the Secretary to the Government of the Federation;



The pilot test showed great benefits, to this, the Federal Executive Council in its meeting on Wednesday 1<sup>st</sup> December, 2010 found it worthwhile to approve all MDAs drawing their cost from Personnel cost from the Consolidated Revenue Fund (CRF) to be included into IPPIS. The Oracle application has been in use since September 2011, and as at April 2018, 490 MDAs (Nigeria Police and Other Paramilitary Agencies inclusive) have been enrolled with a total strength of about 700,000 employees (Agboola, 2018). In 2019, the Federal Executive Council in its meeting agreed that all public services and agencies that have not joined the IPPIS platform should join the IPPIS platform by October 31<sup>st</sup> 2019 or risk their names struck out of the payroll. Many Colleges and Polytechnics have joined the IPPIS platform based on the directive of the Federal Government, but the Academic Staff Union of Universities (ASUU) has disagreed with the Federal Government over the directive. There have been series of negotiations, meetings between Federal Government and ASUU over the dispute of IPPIS platform, but their meetings ended in deadlocks. This is because the Federal Government and ASUU refused to shift grounds over IPPIS issues. However, few of the Federal Universities in Nigeria have so far joined (ASUU, 2019).

On 29<sup>th</sup> October, 2019, the Federal Government extended the deadline to 30<sup>th</sup> of November for ASUU and other civil servants to join the IPPIS platform. This was communicated by the acting Head of the Civil Service of the Federation, Dr. Folasade Yemi-Esan, in a circular dated October 29<sup>th</sup> 2019, who gave this window of compliance, stating that the civil servants now have up to November 30<sup>th</sup> 2019 to complete the enrolment process. The acting Head of Service in the memo further noted that for the purpose of the final roll-out of the Human Resources Module of IPPIS, that the Federal Government had earlier issued two circulars directing all public servants to update their record via an online portal (Kenneth, 2019). According to him, “it is pertinent to emphasis that failure of any MDA and/or employee to comply with the content of this circular will lead to stoppage of the salary of the entire MDA/or the affected employee on the IPPIS platform”: He further said that “by this extension of the deadline, the Federal Government has given federal civil servants till November 30<sup>th</sup> 2019, to update their human resources records on the IPPIS or have their salaries suspended (Ibanichuka, 2019). But ASUU opposed the move, saying the IPPIS platform does not capture the peculiarities of the structure of the university system, which is flexible and pragmatic. They threatened to go on strike if the Federal Government insists on them joining the IPPIS platform (Kenneth, 2019).

### **The Effort of IPPIS towards Eradication of Ghost Workers in Nigeria Public Service**

Prior to the introduction and implementation of IPPIS several challenges have characterised the public sector environment making accountability and transparency difficult to assess in public finances (Kinyeku, 2015). Ekakirrho and Temile (2017) outlined that IPPIS provide accurate and reliable personnel information, reduces and eliminates corrupt sharp practices in public offices as well as facilitate modern scientific and accurate government budgeting and forecasting. One of the menaces prior to the emergence of IPPIS and still evident in many other government parastatal is the “Ghost worker” syndrome. This problem usually committed by senior government officials to accumulate and receive salaries and other benefits on non-existing employees has continually increased personnel cost beyond the actual. The pilot test of IPPIS in February 2006 showed a positive shift in the ministry case studied. Going on live in April 2007, the 7 ministries involved showed that IPPIS will provide a paradigm shift in government accountability (Mede, 2016). For example, the federal government has discovered 23, 846 non-existent employees from its payroll according to former Festus Akanbi, a special adviser to Finance Minister, Kemi Adeosun. Consequently, the salary bill for February 2016 reduced by 2.293 billion naira (10.5 million euros and to \$11.5 million) when compared to December 2015 when the BVN audit process commenced. He explained further that the ministry announced that it would undertake periodic checks and utilize computer-assisted audit techniques, the ministry was working with the financial crimes agency and

the National Pension Commission to identify irregularities and the aim was to recover salaries and pension contributions related to the ghost workers in the service (Punch, 2016).

IPPIS has since inception uncovered 18,315 ghost personnel in Universal Basic Education (UBE) in Nigeria. Evidence from Rivers State universal basic education board in July, 2011 reported an annual loss of ₦2.4billion to 1477 ghost workers. Same way, the National Identity Management Commission uncovered 4,000 ghost workers in December 2011. The Niger state government discovered in 25 local government areas, not fewer than 20,000 ghost workers, the list goes on unending of the several discoveries made in MDAs of ghost workers and excessive payment of salaries and other benefits (Olken & Pande, 2012). In December 2011, Garba Tagwai, the Niger State Commissioner for Local Government Affairs also noted that “No fewer than 20000 ghost workers have been detected on the pay roll of the 25 Local Government Areas of Niger State”. Former Ekiti State Governor, Dr. Kayode Fayemi, in the first tenure also observed ghost workers; prior to his administration, Ekiti State government lost over N3bn annually to ghost workers out of a projected annual budget of N80bn (Letswa & Egwuem, 2013).

In 2001, the former Accountant General of the Federation, Chief Joseph Naiyeju, reported the discovery of 40,000 ghost workers following a man-power verification exercise. Similarly, 6000 ghost workers were detected after the completion of a staff audit, when Mallam Nasir El Rufai was Minister of the Federal Capital Territory in 2006; revealingly, the FCT government was losing about \$8m annually, due to ghost workers on its payroll. The Bureau of Public Service Reforms (BPSR) when El Rufai was Chairman, later signed a World Bank sponsored \$4.9m contract with the Nigerian-based System Specs Consortium in October 2006, for the provision of a more coherent Integrated Personnel and Payroll Information System (IPPIS) (Aderounmu, 2017). In May 2009, the House of Representative Committee on Customs and Excise also discovered that about 50% of the 20,000 workforce in the Nigeria Customs Service were ghost worker. Former Finance Minister, Mr. Olusegun Aganga, in July 2011, reported that the federal government had removed a total of 43,000 ghost workers from the old payroll of 112,000 employees in several MDAs, between 2010 and 2011, through the implementation of the IPPIS. Curiously, the former Chairman of the Nigeria Pension Reform Task team, Ahaji Abdurashheed Maina disclosed in February 2012, that on completion of a successful nationwide biometric verification of pensioners, his team detected 71,133 fake pensioners. Furthermore, N151bn fraud was also uncovered in Pension offices across the country. Inexplicably, despite the available documentary evidence, especially from banks, none of the identified beneficiaries of the ghost worker scam has ever been prosecuted and convicted or indeed, constrained to return either all the stolen funds or forfeit all assets or property derived there from (Micah & Moses, 2018).

After integrating the payroll of the Nigeria Police Force into the Integrated Payroll and Personnel Information System (IPPIS), the Federal Government of Nigeria discovered 80,115 ghost officers on the force’s payroll (Aderounmu, 2017). According to Ibanichuka (2019), before the integration, members of the Nigeria Police Force on the payroll stood at 371,800. But a subsequent audit from the Office of the Accountant-General of the Federation, showed it to be actually 291,685 with a gross salary of about ₦22.3 billion. According to Presidency sources, after overcoming stiff opposition “including sponsored protests by policemen in Abuja and Lagos”, NPF was eventually enrolled into the Integrated Payroll and Personnel Information System (IPPIS) which revealed that officials of the force have padded the monthly emolument register with 78,315 ghost personnel (Lekubu, 2013). Effong et al. (2017) observed that the benefit of IPPIS is positively significant as it has proven to be a mechanism through which ghost workers and corruption in the public sector can be curbed and drastically reduced. Ibanichuka (2019) assessed the success so far and concludes that it success can

be consolidated by adopting it at all levels of government especially the local government to address the scourge of ghost workers in the system.

The quality of government payroll administration has vastly improved and an increasing number of MDAs are moving away from manual payroll administration. The MDAs have the necessary information for planning their personnel costs. IPPIS has actually reduced corruption by virtually eliminating ghost-worker syndrome where applied, thereby reducing the cost of governance. The Scheme has, from its launch in 2007 to December 2014, saved the government ₦185 billion (about US\$1 billion), representing the difference between the money that government would have released to MDAs based on their estimated nominal roll submissions and the amount actually paid through the IPPIS platform. A breakdown of this show that ₦416 million was saved in its first month of operation and ₦12 billion at the end of its three year pilot phase. The scheme now covers 359 MDAs and has successfully enrolled 237,917 members of staff and discovered 60,450 ‘ghost workers’. Furthermore, it reduced the red tape involved in manual payroll administration (Ibanichuka, 2019). Olumuyiwa (2019) study shows that IPPIS policy into payment administration has improved constant payment of salaries. Published reports showed that from 2007 to 2019, IPPIS implementation in MDAs, NPF and other paramilitary agencies has saved the government over ₦ 600 billion (Ibanichuka, 2019).

Others tangible beneficial impacts of IPPIS are already evident and gave credence to the fact that these reforms are not only desirable but also expedient (Aderounmu, 2017). The impacts include:

- i. Improved governance as reports are now timely and reliable. This has added a higher level of transparency to public finance management. For instance, the statutory financial statement for year ended 31st December 2018 has been forwarded to the auditor general for the Federation in line with constitutional provisions.
- ii. Improvement in the reduction of cost of governance hitherto spent on manual processes.
- iii. The massive financial losses occasioned by payroll fraud and ghost workers syndrome are gradually being eliminated by the introduction of IPPIS in MDAs. Savings have been made, which is been used to enhance overhead capital expenditure in MDAs.
- iv. The introduction of IPPIS has now brought greater confidence in the accuracy and reliability of government financial information and this has boosted and help to encourage foreign and private owners of resources to do business with the Nigerian government.

Consequently, it has broadened employment opportunities, reduces corruption in the public service and reduced personnel costs. The efficiency in transacting government business is enhanced. More so, it has enhanced the confidence in payroll costs and budgeting, greatly improved management reporting and information, rebuilding public confidence provide opportunities for an improved infrastructural facilities, create conducive work atmosphere and job security (Ibanichuka, 2019).

### Challenges of IPPIS in Nigeria Public Service

It is pertinent to note that, to a great extent, IPPIS has its enormous advantages and benefits, but however, it has its challenges. Some of its challenges include the noncompliance of all MDAs to join the system, its cumbersomeness in getting errors committed on the system corrected; workers waiting endlessly for errors made on their accounts to be corrected, difficulty in getting information from the IPPIS office; whatever one gets is almost final (Akenbor & Ironkwe, 2014). Sometimes there are human errors which could lead to omission in salary payments. Others include under payments or overpayments which could result in nonpayment of salaries to workers till such errors are corrected (Haruna, Joseph & Samson, 2015, p. 57). Also, because IPPIS is garbage in garbage out system,

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public servants who make errors in their data input are sure to get errors on their records and subsequently get affected (Dada, 2014).

The Minister of Finance, Zainab Ahmed in April 2019 highlighted the challenges facing the IPPIS towards eradicating ghost workers and maintaining transparency in public service to include lack of a reliable and comprehensive database for the public service; inability to forecast manpower needs and requirements of MDAs and growing wage-bill as well as a lack of synchronization of civil servants' records with pension administration (Olumuyiwa, 2019). Furthermore, the Accountant General of the Federation Mr. Idris Ahmed in April 2019 also outlined the challenges to include change management issue, institutional resistance, lack of commitment from MDAs, conflict of roles and laws among the stakeholders and delay in enrollment processes (Olumuyiwa, 2019). Enakirerhi and Temile (2017) observed challenges to skills transfer problem, poor supporting infrastructure, technological barriers for inter MDAs transfer, resistance from stakeholders and lack of will for accelerated implementation. Other challenges of IPPIS, according to Okonjo-Iweala (2011), include:

- i. The IPPIS application has not been fully utilised. Of the seven modules on the software, only the payroll module is in appreciable use. The Human Resource modules, which are meant to manage staff recruitment, posting, promotion, training, discipline, and disengagement, are yet to be fully deployed for use by MDAs Service-Wide. The current vendor has not delivered everything contracted and paid for and the project management of the initiative has been weak.
- ii. Connectivity remains a major challenge and MDAs are still not able to connect securely and consistently to the platform over a Virtual Private Network (VPN).
- iii. There is a weak network security that impacted on IPPIS roll out.
- iv. Due to non-deployment of HR modules, there are undue delays in the processing of issues bordering on exit and termination (retirement, dismissal, death, etc) of employees.
- v. The existing structure for IPPIS is such that each of the key control agencies is in charge of a specific aspect of the Scheme. There seems not to be a defined reporting line for these agencies, which slows down implementation. Albeit a proposed governance structure to take care of this challenge is awaiting approval.
- vi. Most of the IPPIS Staff in the MDAs have not been exposed to Oracle Training and some of the few that received the training have been deployed to other MDAs.
- vii. The IPPIS Personnel Service-Wide is not fully motivated in the area of provision of incentives to match the demanding jobs they perform.
- viii. Non-utilisation of IPPIS reports for personnel management by MDAs
- ix. The Secondary Data Replication Centre which exists in Gombe is not operational
- x. Non-migration of Officers' Pay Points when deployed to other MDAs thereby overstressing personnel cost in some MDAs while some are under-utilised.

It has not been without challenges, as noted by the Director of IPPIS, Mr. Olufehinti Olusegun. Infrastructure regarding capturing is one of the challenges faced by the agency. Lack of proper and accurate information provided by employees is also a key challenge. The Director noted that where the Bank account of an employee is wrong or the date of birth, the employee will not receive any payment (Kenneth, 2019).



Interestingly, the challenges affecting IPPIS towards implementing this policy in Nigeria Universities can be attributed to ASUU-FGN Agreements of 1992, 2001 and 2009: “It was agreed that the Universities should be allowed to operate in compliance with their enabling laws, statutes, rules and regulations in conformity with due process and within the laws of the land” paragraph 5.10, 1992 ASUU-FGN Agreement. “Circulars from ministries SHALL be deemed invalid to the extent that they are inconsistent with the Laws and Regulations of the Universities and the Constitution of the Federal Republic of Nigeria” 2001 ASUU-FGN Agreement (item iv under Powers of Council “Each University SHALL arrange its own cost saving measures” 2009 ASUU-FGN Agreement; pp 25 (ASUU, 2019).

IPPIS does not recognize nor adequately capture the flexibility and peculiarities of the University System in terms of replacement/recruitment of staff, movement of staff (visiting, adjunct and part-time), the process of promotion of academics in Professorial Cadre, retirement age of 65 and 70 years for academics who retired before reaching Professorial Cadre and those on Professorial Cadre respectively, remuneration of staff on sabbatical, external examiners, external assessors and Earned Academic Allowances. In addition, Biodun Ogunyemi, ASUU President who addressed the Senate President described IPPIS as a scam and threat to national security. He also said the payment system violates university autonomy. He noted that contrary to the law expressly backing the Governing Councils of each Federal University to exercise full control over the finances of the universities, IPPIS “lacks constitutional backing; neither is it supported by any Act of the National Assembly” (The Punch, 2019).

The ASUU president said one of the biggest challenges of IPPIS is that it poses great threat to ‘national security. The system, he said, is not strategic for a sovereign nation in a world system where almost all countries are vulnerable to sabotage by international cybercriminals and states. He also added that “The IPPIS is not a home-grown initiative, rather it is a prescription of the World Bank, which ultimate consequence is to create anarchy and therefore, retard the growth and development of Nigeria” (The Punch, 2019). The union leader said ‘IPPIS cannot address specific processes of promotion of academics. For example, the promotion exercise in the Cadre, which is subject to external assessment that may last for several months; in such cases, when the outcome of the exercise is returned positive, the beneficiary is paid arrears from the beginning of the assessment process. But this cannot be captured by IPPIS’ (The Punch, 2019)

### Discussion of Findings

The findings of the study revealed that over the years Nigeria Public Service used manual based personnel management system. This system which worked well for a time because the number of people in the government payroll was limited. The increase in the number of people employed by government meant that the manual personnel management system could no longer handle the magnitude of entries required to keep it fully updated at all times. The lapses in the manual system led to fraudsters taking advantage to insert names of ghost workers which cost billions in salaries and other entitlements. This led to the introduction of Integrated Payroll and Personnel Information System (IPPIS) in 2006. The aim was to curb ghost workers syndrome and to improve the effectiveness and efficiency in the public service. This study is in synergy with Samson (2018) who carried out a study on the history public sector reform in Nigeria public service. The study found out that public sector reforms was set up to curb ghost workers syndrome and enhance efficiency in Nigeria public sector.

The study also revealed the efforts of IPPIS towards eradicating ghost workers syndrome in Nigeria Public Service. According to the findings, since the inception of IPPIS into Nigeria Public Service, the platform has helped to uncovered many ghost workers that have been on the payrolls of the

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Federal Government receiving salaries and other benefits. The IPPIS has also broadened employment opportunities, reduced corruption in the public service and reduced personnel costs. The efficiency in transacting government business is enhanced. This finding is supported by Victor (2016) who carried out a study on the impact of IPPIS towards curbing ghost workers in Nigeria Public Service. The study found out that since the inception of IPPIS in Nigeria Public Service that the platform has helped in reducing ghost workers syndrome, reducing personnel costs and enhancing efficiency and transparency in Nigeria Public Service. Finally, the findings of the study revealed the challenges facing IPPIS in Nigeria Public Service. The findings, shows that noncompliance of all MDA's to join the system, difficulty in getting information from the IPPIS office, lack of a reliable and comprehensive database for the public service, change management issue, institutional resistance, lack of commitment from MDAs, conflict of roles and laws among the stakeholders, delay in enrollment processes, skills transfer problem, poor supporting infrastructure, technological barriers for infer MDAs transfer, resistance from stakeholders and lack of will for accelerated implementation. This finding is supported by Ojo (2017) who carried out a study to investigate the factor affecting IPPIS implementation in Nigeria civil service. The study found out that conflict of roles and laws among the stakeholders, delay in enrollment processes, skills transfer problem, poor supporting infrastructure and lack of will for accelerated implementation are some of the factors affecting IPPIS implementation in Nigeria civil service.

## Conclusion

From the foregoing, we can conclude that IPPIS platform is meant to curb ghost workers syndrome and improve efficiency and effectiveness in the Nigerian Public Service. It is however, clear that IPPIS effort has helped to uncover many ghost workers that have been on the payrolls of the Federal Government receiving salaries and other benefits. The IPPIS has also helped in enhancing efficiency in transacting government business in the Public Service. Despite the successes achieved by IPPIS, there are some challenges facing the operations of IPPIS in the public service. These challenges include: lack of a reliable and comprehensive database for the public service, change management issue, institutional resistance, lack of commitment from MDAs, conflict of roles and laws among the stakeholders, delay in enrollment processes, skills transfer problem, poor supporting infrastructure, technological barriers for infer MDAs transfer, resistance from stakeholders and lack of will for accelerated implementation.

## Recommendations

- i. In order to thwart ghost workers in Nigerian public service, a proper implementation of IPPIS policies should be taken by the Nigeria government, that is to ensure the IPPIS policies are written in place and up-to-date, this will ensure there are proper protocols for IPPIS processes and ensure that workers familiarize themselves with it.
- ii. Government should see that whenever an employee resigns, or has had his appointment terminated, or demised they must ensure that their records are properly updated, the National Assembly under the law must be sure that employers maintain records for employees who have left the service for at least four years. Ideally, to ensure that the employee roster is constantly updated and conduct frequent audits to prevent the possibility of ghost workers in the system.
- iii. Governments at all levels should implement and deploy an electronic payroll system such as the FGs IPPIS to ensure efficient use of both human and monetary resources.
- iv. The general principle of control in the IPPIS department is evident amongst many of the best practices of IPPIS standards. IPPIS should never be solely handled by one employee.

For instance, the employee running the system should be different from the one approving the electronic payroll. Rotation of the responsibility of IPPIS operations between a numbers of people to reduce any opportunity for fraudulent activities. It is difficult to entirely eliminate ghost worker fraud, implementing stringent controls and frequent checks can reduce the risk of such payroll fraud and save the organization from unnecessary monetary losses and time.

- v. It is pertinent that IPPIS should be manned by adequately trained staff in order to maximize the benefits thereof.
- vi. There is need to focus on the training and retraining of IPPIS personnel on foreign courses that is a single on-off training effort is insufficient, also incentive should be provided for all IPPIS personnel in order not to collaborate with fraudsters.
- vii. Corrupt officers found guilty of any fraudulent offences relating to ghost workers should be sanctioned so as to serve as deterrent to others.
- viii. The Steering Committee on IPPIS should urgently deal with the supplier performance and project management issues that have constrained the full realisation of the benefits of IPPIS.
- ix. Incentives should be provided for all IPPIS Personnel Service-Wide to match the demanding nature of their job and guarantee full commitment to duty without compromise.
- x. The existing policy which stipulates that trained IPPIS Role Players can only be posted after spending three years on the desks and should only be moved to similar desks in other MDAs must be strictly adhered to in order to address the problem of too-frequent movement of such officers.

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