



ASSESSING THE EFFICACY OF THE INTEGRATED PERSONNEL PAYROLL AND INFORMATION SYSTEM (IPPIS) IN ADDRESSING THE CHALLENGE OF GHOST WORKERS IN NIGERIA

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Abstract: This paper assesses the efficacy of Integrated Personnel Payroll and Information System (IPPIS) in addressing the problem of ghost workers in Nigeria. The issue of ghost workers has been a major problem in the Nigerian civil service over the years. Objective of this study is to determine the extent to which implementation of IPPIS addressed the problem of ghost workers in the Nigerian civil service. Both primary and secondary sources of data were used, and expo facto research method was utilized. The researchers conclude that introduction of IPPIS in Nigeria has helped to check abnormality and regularized the payment of employees' entitlement and it has helped to reduce the number of ghost workers level in the government payroll. Also, IPPIS has led to improvement in reporting of ghost workers and reduction in personnel costs of government. The researchers recommend that government should ensure all the employees who are not captured under IPPIS platform are captured in order to wipe away ghost workers in Nigeria system. Also, any corrupt officer found guilty of any criminal offences relating to ghost workers should be sanctioned appropriately in order to serve as deterrent to others.

Keywords: Ghost workers, Integrated, Personnel, Payroll and Information System, Stakeholders.

Introduction

In Nigeria before now, the issues of public service salary are done through cash payment, cheque, bank overdraft and latter bank transfer after the bank's reconsolidation. While the mode of payment evolved from time to time, the minimum wage was a subject of unending debates between labour and government in Nigeria being a federal state, the issue of minimum wages and method of payment implementation had generated a lot of crises between states and the federal government. Most a times, the states refused to pay the new implemented minimum wage on the excuse of not being economically buoyant to do so, thus leaving state employees pauperized.

Integrated Payroll and Personnel information system (IPPIS) is one of the civil service reform programme aimed at ensuring transparency and accountability in the Nigerian civil service by computerizing the manual Payroll System (Abdulsalam, Kabir, Sani, Jafaru & Lawal, 2020) Integrated Payroll and Personnel information system (IPPIS) was conceptualized in

October 2006 by the Federal Government of Nigeria as one of its reform programme, to improve the efficiency and effectiveness in the storage of personnel records and administration of monthly payroll in such a way as to enhance confidence in staff emolument, costs and budgeting. ippiis.gov.ng/history. Before conceptualizing IPPIS, payroll accounting was done manually with the aid of computers. Accountants spent time and efforts in keeping track of all employees' data, files and information in the ministries, agencies, institutions and organizations. The manual system allowed non-existing employees known as ghost workers in the civil service, multiple payments of emoluments to an employee which contributed to the high cost of personnel as a major cost of the recurrent expenditure (Lawanson & Babatunde, 2013).

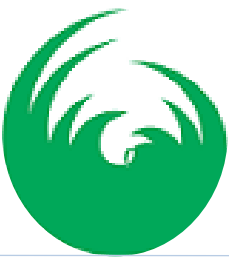
The ghost worker can be a real person who knowingly or not is placed on the payroll, or a fictitious person invented by the dishonest employee. The Vanguard editorial of January 2nd 2021 posits that the problem of ghost workers

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has been a recurring issue in both federal and state civil services in Nigeria. It further argued that year in, year out, government carries out endless biometric verifications. At the end of each verification, numbers representing discovered ghost workers and money saved are rolled out. This mean that the canker worm of ghost workers menace has become a serious challenge to Government in the civil service.

According to Leyira and Temple (2018), the impact of ghost workers in public service in Nigeria are enormous as it drain on the resources of the country. They further posit that hundreds of billions of Naira is spent paying salaries and pensions entitlements to non-existent workers and in many cases to individuals who have no reason for collecting such pay other than the fact that they knew somebody who could easily add their name to the payroll. For example, the ministry of finance recently revealed that almost 24,000 ghost workers were discovered in the payroll of the federal civil services which saved the government in excess of 2billion Naira in salaries in 2016. This is in addition to the over 60,000 ghost workers weeded out of the federal government payroll in 2014 (Leyira and Temple, 2018).

As of June 2016, it was reported that the Federal Government and ten other states in Nigeria had in the last five years lost over 538 billion naira to ghost workers. Out of that staggering amount, the Federal Government paid 220 billion naira to 103,000 ghost workers, between September 2013 and May 2015. The other 318 billion naira was paid by ten states, namely: Katsina, 30 billion naira; Kano, 17 billion naira; Rivers, 60 billion naira; Benue, 10.2 billion naira; Oyo, 18 billion naira; Abia, 26.5 billion naira; Adamawa, 20.4 billion naira; Akwa-Ibom, 15 billion naira; Bayelsa, 120 billion naira and Ekiti, 1.2 billion naira only (*Vanguard, January, 2nd 2021*).

The introduction of the IPPIS in April, 2007 was therefore one of the Federal Government strategies adopted and the aim was to enroll into the platform, all Federal Government Ministries, Departments and Agencies (MDAs) that draws personnel cost fund from the Consolidated Revenue Fund. The department is responsible for processing and payment of salary to over One million (1,139,633) Federal Government employees across the 696 Ministries, Departments and Agencies (ippis.gov.ng). Fifteen years into the implementation of

this IPPIS, the study is therefore curious to assess its efficacy in addressing the challenges of ghost workers in the Nigerian public service.

Methodology

The paper adopts qualitative research design to gain an insight into how implementation of integrated personnel payroll and information system could address the ghost workers syndrome in Nigerian. The study utilized content analysis method in its investigation. Data were derived from secondary sources; books, journals, official documents of the government and relevant information from the internet. Statistical data were also used were necessary as empirical evidence to portray our argument.

Theoretical Framework

The paper adopts New Public Management as a theoretical framework to guide the discussion. In public policy, New Public Management (NPM) refers to the method of change by which administrative reforms are enacted over the time in order to create a policy change in the Nigeria public service. New Public Management theory came with different concepts for performance and principles to achieve it (Hood, 1991:43). Basically, Hood identified the principles as accountability and efficiency; reduction of public sector expenditure, improvement in resources use through labour discipline; flexibility in decision making; competition in the public sector through decentralization, and emphasis on result and not procedure. Sharing the same views, Larbi (1998:126) observes that the new public management theory centres on accountability, transparency, democratization and citizens participation. (Duenya, 2015:117). The term was coined by scholars from UK and Australia (Hood, 1991 and Hood and Jackson 1991), who were working in the areas of public administration. Now, the origin of this new term was to propose a new point of view towards the organizational design in the public sector. Agboola (2016) agreed that New Public Management asset of administrative practices as a consulting fad and a body of theory that interprets recent development in public administration.

The core themes for the New Public Management were:

- A strong focus on financial control, value for money and increasing efficiency
- A command-and-control mode of functioning, identifying and setting targets and continuance



monitoring of performance, handing over the power to the senior management

- Introducing audits at both financial and professional levels, using transparent means to review performances, setting benchmarks, using protocols to ameliorate professional behavior
- Greater customer orientation and responsiveness and increasing the scope of roles played by non-public sector providers
- Deregulating the labor market, replacing collective agreements to individual rewards packages at senior levels combined with short term contracts
- Discouraging the self-regulatory power of the professionals and handing over the power from individuals to management
- Encouraging more entrepreneurial management than bureaucracy with high retrospective accountability requirements upwards
- Introducing new forms of corporate governance, introducing a board model of functioning and concentrating the power to the strategic core of the organization

From the core themes of the New Public Management, it is fitting into the discussion of the assessment of the impact of the IPPIS on ghost workers syndrome in the public service in Nigeria, as the system was adopted as a strategy to remedy the financial fraud in the system.

Conceptual review:

Integrated Personnel and Payroll Information System (IPPIS)

Integrated Personnel and Payroll Information System (IPPIS) was first Initiated by the Federal Government in the year 2006. The Integrated Payroll and Personnel Information System (IPPIS) is information Communications Technology (ICT) based that computerized Human Resource and accounting Management Information System project initiated by the Federal Government of Nigeria (FGN) to improve the effectiveness and efficiency of payroll administration for its Ministries, Departments and Agencies (IPPIS, OAGF, 2013).

According to OAGF (2008), the following are the main objectives of IPPIS;

- i) Facilitate Planning: Having the civil service records in a centralized database will aid

manpower planning as well as assist in providing information for decision making.

- ii) Aid Budgeting: An accurate recurrent expenditure on emoluments could be planned and budgeted for on a yearly basis.
- iii) Ascertain actual personnel emoluments and workforce of federal government.
- iv) Monitor the monthly payment of staff emoluments.
- v) Ensure database integrity so that personnel information will be corrected and kept intact.
- vi) Eliminate payroll fraud, such as ghost workers and multiple payments of emoluments to a single employee.
- vii) Facilitate easy storage, updating and retrieval of personnel records for administrative and pension processes
- viii) Provide a good working environment that is conducive and supportive to the operations of modern, proactive public service that is innovative and technological driven.

The scope of the project is to cover the administration of the FGN's human resources beginning with establishment control and cadre management. It will cover all the activities that have to do with recruitment, promotion, transfers, and career movements until appointment termination. The system is to track all the financial transactions that are related and linked to personnel emoluments. For the sustenance of the system the Federal Government commissioned a formidable consortium of ICT firms that have world class professional capabilities in networking, connectivity, software development and integration for the implementation of the project. In other words, the IPPIS was introduced to serve the purpose of centralized payment of all civil servants in the employment of the Federal Government.

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 (OAGF) in 2008.

The Federal Executive Council in its meeting on Wednesday 1st December, 2010 approved the enrolment of all MDAs that draw their Personnel Cost from the Consolidated Revenue Fund (CRF) into the Integrated



Payroll and Personnel Information System (IPPIS) considering the benefits of savings made in phase one of the scheme. This gave birth to the Phase II that its wide implementation commenced under the platform of new Software called Oracle Application in September 2011 in batches and is being financed by the Federal Government of Nigeria. As at April 2018, 490 MDAs (including the **Status of IPPIS as of June, 2022**

Nigeria Police and Other Paramilitary Agencies) have been enrolled into IPPIS with total staff strength of over 700,000 employees (IPPIS, OAGF, 2019). Today, (June 2022), the number of MDAs captured is put at 645, with over 1,193,354 employees on the payroll. See Table 1 below:

S/N	AGENCY	MDA COUNT	STAFF COUNT	GROSS AMOUNT
1	MDA	479	399,734	76,998,752,110.05
2	Heads of Service and Perm Secretaries	1	277	299,622,636.94
3	Nigeria Police	44	298,984	43,033,377,671.27
4	Nigeria Army	1		10,858,189,436.47
5	Nigeria Navy	1		2,806,892,408.80
6	Nigeria Air force	1		2,497,406,070.20
7	NSCDC	1	53,569	7,509,202,057.69
8	Nigeria Immigration Service	1	29,543	3,973,580,982.26
9	Nigeria Correctional Service	1	33,063	4,602,713,782.36
10	Universities Inter-University/ Uni Research Institutes	44	140,104	29,051,955,986.61
		9		
11	National Open University of Nigeria	1	4,572	620,868,312.61
12	Polytechnics and Monotechnic	32	33,561	8,062,651,767.11
		2		
13	Colleges of Education	27	23,344	5,318,232,345.19
	TOTAL	645	1,193,354	195,633,445,567.56

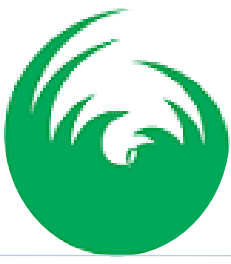
NOTE: The staff counts of the Military Agencies were deleted for security reasons.

Source: *Office of Accountant General of Federation, 2022.*

Ghost Workers Syndrome in Nigeria

A ghost worker is someone who is on a company's payroll but does not do any actual work to justify the pay received. In some cases, a ghost worker is a real person who has died or otherwise left the company, but their personal data remains in the books and pay still received in his or her name. In other cases, the worker is entirely fictitious and their addition to the organization's payroll constitutes fraud.

Ghost workers fraud refers to all processes of employee impersonations that have salary cost implication on the concerned government (Oguzierem and Sofiri, 2017). The 'ghost worker' fraud is perpetrated almost exclusively by civil servants within the civil service. It was born in reference to employees who convert salaries through false means, or where a fictitious person or a real worker simply did not work but got paid. The ghost workers problem, which ought to be an abnormality in any apt self-accounting and self-auditing bureaucratic system, is now a national scourge that warrants urgent remedial measures and it essentially represent dysfunctionality in governance (Gbemre, 2016).



However, as every bureaucracy creates its own weaknesses, this does give birth to ghost workers. This is a global problem that is not peculiar to Nigeria. Studies reveal that there are high occurrences of ghost workers in Third World countries. According to Omilusi (2019) in 2014, Kenya discovered 12,000 ghost workers on its payroll; mainly persons who continued to receive salaries after leaving government service. In 2015, Cameroon identified 10,000 ghost workers within its 220,000 civil service cadre that cost the government \$12 million monthly. In Yemen, using a biometric system, the government detected 5,875 ghost workers in a 485, 818 work force. In Nigeria, ghost workers run into hundreds of thousands, because of willful and complicit personnel that managed payment processes. What was once an irregularity resulting from trivial mistakes is now a scam that exploits careless mistake and weak enforcement of public service rules and regulations. For instance, in 2011, Olusegun Aganga, the then finance minister revealed that the federal government had removed 43,000 ghost workers from its payroll. Two years later, the then Coordinating Minister for the Economy and Minister of Finance, Ngozi Okonjo-Iweala revealed that the introduction of the Integrated Payroll and Personnel Information System (IPPIS) had that year culminated in the uncovering of 46,821 ghost workers and saved the nation N118.9 billion (Udo, 2013).

Also, In March 2018, after integrating the payroll of the Nigeria Police Force into the Integrated Payroll and Personnel Information System, IPPIS, the Federal Government had said it discovered 80,115 ghost officers on the force’s payroll. The ghost workers syndrome in the civil and public services at all levels has been with us for a long time. It is unfortunate that the Nigeria Police Force who will always blame poor funding as a major reason for its poor performance, should be a conduit through which vital financial resources of our commonwealth are siphoned. The story is not different in other MDAs and

even among successive administrations in Nigeria. For instance, the problem has persisted under numerous military and civilian regimes in the civil service. The spectre, which should be an anomaly in any proper self-accounting and self-auditing bureaucratic system, has grown into a widespread problem that seems unsolvable. Almost all worker verification checks conducted by government agencies over the past two decades have revealed thousands of fictitious employees who were discovered on the payroll. There are still issues about why these ghost workers are still in business while receiving regular salary and benefits totaling billions of Naira.

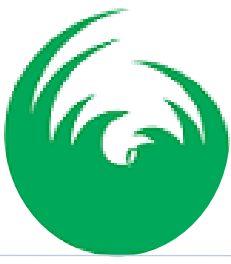
Under the Buhari’s administration, despite the full deployment of technology tools to address the issue, the country is still being regaled with tales of ghost workers being discovered and various sums being "saved". More than seven years into the administration 70,000 ghost workers have been "eliminated" from the federal government payroll, according to the Director-General of the Bureau of Public Service Reforms (BPSR), Dasuki Arabi, in June of this year (IPPIS office, 2022). He said that by removing them from the payroll, the federal government had been able to save 220 billion naira. Also, the National Security Adviser (NSA), Babagana Monguno, asserted the same thing that the IPPIS database had roughly 54,000 false payroll entries, which the federal authorities had discovered. The figures offered by Arabi and Monguno offer a straightforward explanation for how 70,000 ghost workers were "eliminated" from the payroll between June 24 and September 10 of this year, while another 54,000 were hired in less than three months, according to their data (Udo, 2013).

Ministerial number of ghost workers in five selected ministries

In order to buttress the endemic nature of ghost workers situation, the table below presents the history trend in some selected Federal ministries in Nigeria.

Table 1: Annual ministerial number of ghost workers before the introduction of IPPIS (2004-2006)

Ministry	Education	Works	Foreign Affairs	Information Nat. Orient.	Finance	Total
2004	3,114	2,185	1,703	1,138	1,224	9,364
2005	2,918	2,066	1,862	1,357	1,077	9,280
2006	2,866	1,952	1,021	918	796	7,553



Total	8,898	6,203	4,586	3,413	3,097	26,197
Average	2,966	2,068	1,529	1,138	1,032	8,732

Source: Records from Office of IPPIS, Abuja as cited by Duenya (2015, p.141)

From the table above table 1 which shows the annual ministerial number of ghost workers (2004-2006), we have seen that the total number of ghost workers staggered from 9,364 (35.7%) in 2004 to 9,280 (35.4%) in 2005 to 7,553 (28.8%) in 2006. This reflects almost a steady annual number of ghost workers for the three years under review.

Table 2: Annual ministerial number of ghost workers after the introduction of IPPIS (2007-2014)

Ministry	Education	Works	Foreign Affairs	Information & Nat. Orientation	Finance	Total
Year						
2007	2,079	1,521	816	488	427	5,331
2008	1,235	867	442	429	413	3,386
2009	877	574	228	376	253	2,308
2010	311	207	171	199	128	1,016
2011	144	153	102	87	52	538
2012	92	83	61	16	11	263
2013	39	19	10	7	2	77
2014	4	5	2	3	0	14
Total	4,781	3,429	1,832	1,605	1,286	12,933
Average	597	428	229	200	160	1,616

Source: Records from Office of IPPIS, Abuja as cited by Duenya (2015, p.141)

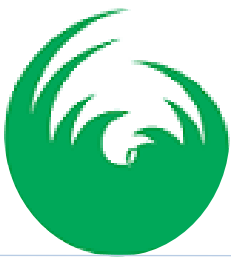
The above data from table 2 shows the number of ghost workers after the implementation of the IPPIS in some selected Federal ministries. From the data, it was seen that a total number of 12,933 ghost workers was obtained from the five ministries. This means that the number of ghost workers continued to dwindle every year. The average number of ghost workers during the period preceding introduction of IPPIS (2004-2006) is 8,732 per annum, while that of the period after introduction of IPPIS (2007-2014) is 1,616. These statistics clearly demonstrate a sharp decline in number of ghost workers from the period before the introduction of IPPIS and the period after its introduction.

A case-by-case analysis show that the number of ghost worker under the Ministry of Education dwindle from 2,079 in 2007 to 4 in 2014. The ghost workers under the Ministry of Works dropped from 1,521 in 2007 to 5 in

2014; the number again dropped from 816 in 2007 to 2 in 2014 under the Ministry of Foreign affairs. In the Ministry of Information and National Orientation, the numbers dwindled from 488 in 2007 to 3 in 2014; while under the Ministry of Finance, the number dwindle from 427 in 2007 to 0 in 2014. All these figures demonstrated a continuous depletion of ghost workers in the Nigeria Federal Civil Service. A summary of the above is that there was a steady annual decline in number of ghost workers from 5,331 (41.2%) in 2007 to 3,386 (28.2%) ghost workers in 2008; to 2,308 (17.8%) ghost workers in 2009; then to 1,016 (7.9%) ghost workers in 2010; to 538 (4.2%) in 2011; to 263 (2.0%) in 2012; 77 (0.6%) in 2013; and 14 (0.11%) in 2014. The ministerial savings in Table 3 below clearly collaborates with the foregoing argument that the ghost workers continue to decline each successive year.

Table 3: Annual ministerial savings on ghost workers (2007-2014)

MINISTRY	EDUCATION (Nbillion)	WORKS (Nbillion)	FOREIGN AFFAIRS (Nbillion)	INFORMATION & NATIONAL ORIENTATION (Nbillion)	FINANCE (Nbillion)	TOTAL (Nbillion)
Year						
2007	6.162	4.508	2.419	1.446	1.224	15.759
2008	3.661	2.570	1.310	1.272	1.266	10.079



2009	2.599	1.701	0.675	1.114	0.750	6.839
2010	0.922	0.614	0.507	0.589	0.750	6.839
2011	0.427	0.453	0.302	0.258	0.154	1.594
2012	0.273	0.426	0.181	0.047	0.033	0.96
2013	0.116	0.056	0.029	0.021	0.006	0.228
2014	0.012	0.015	0.006	0.009	-	0.042
Total	14,172	10,343	5,429	4,756	3,812	38,512

Source: Records from office of IPPIS, Abuja as cited by Duenya (2015, p.142)

In terms of achievement from the foregoing results, it implies that 99.9 percent was achieved in elimination of ghost workers by the year 2014 leaving 0.1 percent unachieved. This therefore means that the implementation of IPPIS has drastically minimized payroll fraud in Nigeria Federal Civil Service during the period under review.

In the same vein, the annual ministerial savings from ghost workers from 2007 to 2014 (see Table 3) which was obtained from the OAGF gives an interesting statistic. The data showed that a total of N38.512 billion was saved from ghost workers under the period of eight years. The savings which was N15.759 billion in 2007

started to dwindle annually because of the drastic reduction in the number of ghost workers.

In summary therefore, measuring the achievement of the implementation of the IPPIS based on the foregoing on can conclude that over 99 percent was achieved in efforts to eliminate payroll fraud. Also, when the number of ghost workers that had existed before introduction of IPPIS as shown in table 1 and those that existed after introduction of IPPIS (see Table 2) are compared, we can see that the number was high under the period preceding the IPPIS, and was gradually reduced annually following the introduction of IPPIS.

Year	Final budget	Actual Expt N	Savings/Excess Expt. N
2004	18,337,602,816.2	18,336,601,229.81	1,001,586.39
2005	15,966,471,506.4	15,966,466,331.60	5,174.80
2006	17,197,647,488.71	17,196,377,986.64	1,269,502.07
Total	51,501,721,811.31	51,499,445,548.05	1,276,263.26
Average	17,167,240,603.77	17,166,481,849.35	758,754.42

Table 4: Budget for personnel cost for the year (2004-2006)

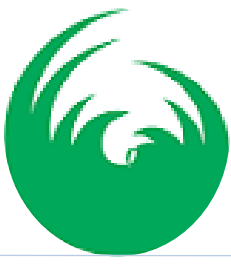
Source: Nigerian Federal Budget (2004-2006)

Examining the budgets of the five ministries covering the period 2004-2006, we could see that there was negligible savings in all the years under review. The savings were N1,001,586.39 in 2004, N5,174.80 in 2005, and N1,269,502.07 in 2006. The average saving per annual for the period 2004 - 2006 was N758,754.42, while that of the period covering 2007-2014 was N3,895,560,376.11. The huge difference in the saving is explainable by the period preceding introduction of IPPIS.

We could further confirm from the budget of the Federation of Nigeria which was obtained from OAGF as relates to personnel costs that was saved from ghost workers that had existed. The existence of ghost workers as indicated from the foregoing investigation was corroborated by the actual expenditures of the budgets of the Federal Republic of Nigeria (2007-2014) as relates to personnel cost. The summary of the actual personnel expenditures viz-a-viz the annual budgets as could be seen below (Table 5) indicates that a total sum of N30,894,302,811.85 was saved from personnel cost for the period under coverage.

Table 5: Budget for personnel cost for the years 2007 - 2014

Year	Final Budget (N)	Actual Expenditure (N)	Savings/Excess Expenditure (N)
2007	9,055,793,378.36	7,242,925,306.66	1,812,868,071.70
2008	31,133,167,756.00	16,463,052,309.15	14,670,115,446.85



2009	21,155,653,623.57	16,867,528,099.91	4,288,125,523.66
2010	22,335,259,801.94	21,523,355,713.50	811,904,088.44
2011	33,083,663,406.71	25,934,973,971.86	7,148,689,434.85
2012	14,050,420,087.48	12,997,543,290.93	1,052,876,796.55
2013	15,156,731,694.69	14,398,000,789.29	758,730,905.40
2014	15,501,074,406.20	15,150,081,861.80	350,992,544.40
Total	161,471,764,154.95	130,577,461,343.10	30,894,302,811.85
Average			3,861,787,851.48

Source: Nigerian Federal Budgets (2007-2014) from OAGF

In examining the personnel budget in table 4 above, one could see that while the total budgets for the period (2007-2014) sums up to N161,471,764,154.95 the actual expenditures covering the same period sums up to N130,577,461,343.10 and this leaves behind good savings of N30,894,302,811.85. This is clear indication that there exist cases of ghost workers as manifested in excess savings from personnel cost. This is established by the fact that since the introduction of IPPIS, budget is usually prepared on actual staff strength rather than staff estimation.

Furthermore, it could be noted that with the increase in salaries and wages by the Federal Government in

2007/2008 and in 2010/2011 from the personnel cost rose astronomically from N9,055,973,375.36 to N31,133,16,167,956.00; and N22,335,259,801.94 to N33,083,663,406.71 with their respective corresponding actual total personnel cost of N7,242,925,306.66 to N16,463,052,309.15 and N21,253,355,713.50 to N25,934,973,973,971.86 respectively. The trend in personnel budgets and actual personnel costs therefore shows a sharp negative curve in the savings. The sharp negative cure demonstrated between 2007-2014 is an indication that the budget was more effectively managed, but however there was indication of over-budgeting in the various ministries.

Table 6: Analysis of budget for personnel cost for the years 2007-2014

Year	Final Budget (₦)	Promotion/Cost for Vacancies Created (₦)	Actual Expenditure (₦)	Savings/Excess Expenditure (₦)
2007	9,055,973,375.36	709,826,332.40	7,242,925,306.66	1,103,221,736.30
2008	31,133,167,956.00	14,177,509,005.79	16,463,052,309.15	492,606,641.06
2009	21,155,653,623.57	4,038,091,417.15	16,869,528,099.91	250,034,106.50
2010	22,335,259,801.94	915,310,374.24	21,253,355,713.50	166,593,714.20
2011	33,083,663,406.71	6,993,781,622.68	25,934,973,971.86	154,907,812.17
2012	14,050,420,087.48	1,011,251,404.72	12,997,543,290.93	41,625,391.83
2013	15,156,731,694.69	744,719,275.69	14,398,000,789.29	14,011,629.71
2014	15,501,074,406.20	341,400,507.14	15,150,081,861.80	9,592,037.26
Total	161,471,944,351.95	28,931,889,939.81	130,309,461,343.1	2,230,593,069.04

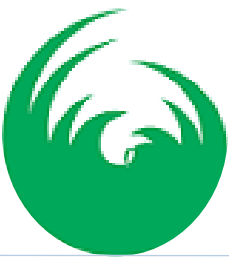
Source: Nigerian Federal Budgets (2007-2014) from OAGF

In table 6 above, we can see that the savings continued to depreciate to a negligible level, indicating that the sharp practice which was the order of the day became grossly eliminated in the Federal Civil Service.

IPPIS and Ghost Workers in Nigeria

According to Olowu and Adeyemi (2021 p. 564), IPPIS has recorded the following achievements:

- i. Improved prompt and regular payment of salaries of MDAs;
- ii. Facilitation of prompt deductions and remittances to the accounts of all third-party stakeholders e.g., PFAs, NHIS etc.
- iii. Over N361 Billion savings in personnel cost recorded between 2017 and 2019;
- iv. Financial/personnel variances trend is easily accessible and available;



v. It makes personnel planning/budgeting easy since IPPIS is also a personnel management tool;

vi. Enforcement of compliance with due process on employment;

vii. IPPIS big data in various organizations are being transformed into a rich source of information which could be leveraged to make rich decision about government operations;

viii. Many of the Departments and Agencies having realized that personnel cost was no longer coming to them for direct disbursement, embarked on recruitment to utilize their approved manpower/personnel budget; Between September, 2011 and 2020, so many Nigerians have been employed in the MDAs thereby reducing unemployment rate in the country; and

ix. MDAs are getting used to the application and many are currently managing their payroll at their respective offices without recourse to IPPIS Secretariat (Office of Accountant General of the Federation, OAGF, 2020 in Folorunso and Simeon, (2021 p. 564).

Furthermore, as of June, 2020, the IPPIS Platform posted that the IPPIS within the few years of its operations have made some useful gains to the Nigerian state. Thus:

i. Automated payroll system driven completely from a human resource information system

ii. Clean payroll data devoid of ghost workers, based on biometric capture of personnel

iii. Secured database for manpower planning and analysis;

iv. Prompt payment of salaries to public servants;

v. Harmonization of nominal roles with payroll;

vi. Establishment of the IPPIS Service-wide department in OHCSF to coordinate the implementation of the HR component of IPPIS and attend to various HR issues being forwarded by MDAs

vii. Complete HR module has been finalized and implementation will be staggered by the MDAs (BPSR, 2015).

viii. Elimination of unauthorized personnel workforce (ghost workers) from Government payroll; Easy retrieval of personnel information of all public servants under the scheme;

ix. Reduction in personnel records' falsification record of service, including age, length of service; etc.;

x. Salary/monthly emoluments are paid to all public servants on the scheme same day no matter the location within the country without delay;

xi. The scheme programmed automatic stoppage of payment to personnel due for retirement as a result of length of service, age and tenure thus reducing wastage or unauthorized payment;

xii. All third parties' payment (cooperative deduction, tax, NHF and Union dues, etc.) are affected from employee's salary and paid directly and promptly to beneficiaries account on behalf of payee with schedule of payment made available to the beneficiaries;

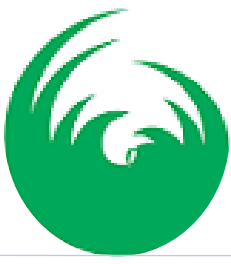
xiii. Unapplied/unutilized fund are easily monitored;

xiv. Planning/budgeting for training of personnel can now be done easily since IPPIS is also a personnel management tool;

xv. Saving to government as a result of personnel cost over-budgeting (Office of Accountant General of the Federation, OAGF, 2020, in Folorunso and Simeon, (2021 p. 565).

In addition, Abah (2020), eulogized the system by saying that the computerized payroll systems (IPPIS) in the first few years of deploying it, removed 65,000 ghost workers from the payroll and saved huge amount of money. For Williams (2022), speaking on the Integrated Personnel and Payroll Information System (IPPIS), and the introduction of the Treasury Single Account, he said about 70,000 ghost workers have been eliminated from the payroll system, with N10 trillion saved through TSA administration of funds. He said,

"We have a one-shot opportunity to look at IPPIS and say, as of today, we have 720,000 public servants working for Nigeria. This is a great achievement which I think we need to encode and we need to get it celebrated by all of us. "We've been able to reduce more than N220 billion wastage through wrong management of IPPIS on payroll by ministries, departments and agencies of government. We have reduced the budget deficits and changed the budget composition. We have succeeded in getting the Treasury single account deployed in all ministries, departments and agencies of government. "Challenges have come in that implementation at the initial stage, but we are overcoming that and government is able to save over N10 trillion over the year. "Planning, distribution and allocation of resources, and budgeting have been simplified. "Transparency has been improved



upon. “There is better access to information on finances in this country. Whatever you do, somebody’s watching you and somebody can request and get that information. International rating agencies standards and co have more confidence in Nigeria now because they have access to information and data that they were not able to get before this time”.

Challenges of Implementing IPPIS In Nigeria

Many literatures have identified the reasons for the poor implementation of the programme thus far in the various MDAs in Nigeria. For instance, according to Ogirikio and Atagboro (2022 p. 81-82) and Olowu and Adeyemi (2021 p. 565 - 566), the following challenges are very pronounced as IPPIS is being implemented in Nigeria.

1. 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 (Office of Accountant General of the Federation, OAGF, 2020).
2. Deliberate Institutional resistance by many MDAs in joining IPPIS in the face of set deadline for enrolment. Stiff resistance from the unions in the Tertiary Institutions more especially ASUU in the Universities and resort to incessant blackmail of IPPIS on the media for self-seeking objectives.
3. ASUU has warned that Since the forceful deployment of the IPPIS for payment of salaries in Federal universities, there has been so much pandemonium as staff are arbitrarily omitted from the payroll; third-party deductions for staff welfare are not done in some cases or done and withheld; adjunct, visiting and sabbatical placements are almost impossible; employment of lecturers can no longer be done without approval from the Head of Service and the Accountant-General of the Federation.
4. Inadequate Infrastructure: Poor internet connectivity to the Primary Data Centre (PDC) by MDAs on IPPIS and inadequate computer hardware for IPPIS Role Players. This inhibits efficiency and effectiveness in service delivery.
5. Lack of Synergy between MDAs Desk Officers and OAGF: Finding revealed that lack of effective synergy between the two major partners was a major setback for IPPIS implementation.
6. Delayed response to complain and over-centralization: Public servant who is victims of

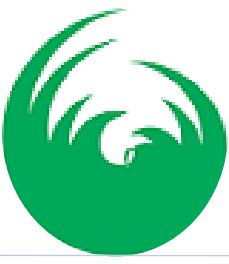
under/over payment or complete omission of salary experienced a lot of difficulty in getting their cases addressed. Some who are working outside Abuja after series of unattended complaints from their MDAs Desk Officers resulted into travelling to OAGF in Abuja with more financial burden to shoulder. Often times, they were reversed to their MDAs Desk Officers from Abuja without solution while others get the problem fixed in Abuja. But the stress and timeline of getting the complaint addressed put such victims in more precarious condition because lots of unmet needs which might demotivate workers.

7. IPPIS and Corruption: Issuing of payment slip without salary payment is another corrupt practice in IPPIS office. Once the payment slip is being issued out the money is gone and nothing can be done. Even after writing complaints letter Months after the letter was written, the affected workers were unable to get any response. It was also alleged that there are cabals in the finance section of the IPPIS that embezzle monies meant for workers in the federal civil service but issue pay slips to show salaries are paid (Sahara Reporters July 27, 2019).

Concluding Remarks

IPPIS in Nigeria has helped to check abnormality and regularized the payment of employees’ entitlement and it has helped to reduce the number of ghost workers in the government payroll. Also, IPPIS has led to improvement in reporting of ghost workers and reduction in personnel costs of government. However, the challenges presented above show that the programme is still seriously struggling to salvage the system totally from ghost workers palaver. Therefore, we recommend as follows:

1. The IPPIS is an excellent testimony of the wonders that can be achieved through the use of technology in fighting corruption, especially the ghost workers syndrome. On this note, the capacity of the IPPIS office should be strengthened in terms of human and material resources.
2. Government should make enough money available for the successful implementation of the programme in all Ministries, Departments and Agencies, also to enhance adequate training and re-training of both civil servants that will continue to handle the programme in order to ensure that all employees who are not yet captured under IPPIS platform are captured and their



salary accounts are linked with Bank Verification Number (BVN) to expose instances of multiple salaries.

3. Importantly, Government should muster the political will and courage to seriously punish people caught in the act of fraudulently including workers name in the payroll, who are not supposed to be there. Introduction of punitive measures of naming and shaming those culpable will go along way to address impunity in the system.

4. IPPIS should be created at federal, state, and local government levels and that regular personnel audit should be conducted using an automated system to ascertain the real staff strength in each MDA.

5. Automated audits of employees in the state government service commission should be carried out in order to get an accurate number of employees. Corrupt officers found guilty of ghost worker fraud should be punished to serve as a warning to others.

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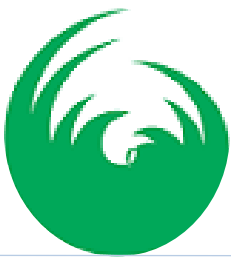
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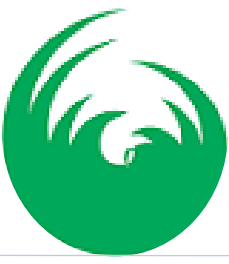
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