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Effectiveness of Integrated Personnel and Payroll Information System in Addressing Ghost Worker Syndrome in Nigerian Public Sector

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Abstract- The paper set out to examine the strategies adopted by Integrated Personnel and Payroll Information System (IPPIS) in addressing ghost worker syndrome in the Nigerian public sector. Furthermore, it critically looked at the effect of ghost worker on public service salary administration and also to analyse the challenges facing IPPIS in implementation of the policy in the Federal Inland Revenue Service in Nigeria. The paper utilised primary and secondary sources of data to elicit the opinions of public servants in the Federal Inland Revenue Service (FIRS). The study population (450) consists of senior and junior workers of administrative, finance and audit departments comprise the population of the study. The three departments are directly involved in human resources and salary administration in three senatorial districts in Lagos State, Nigeria. Interviews will be conducted with the three Directors and three Head of Departments to provides information on the challenges facing IPPIS in uploading check-off dues of the unions and cooperative, as well as detecting ghost workers on salary administration in FIRS .Secondary data were gather through the use of textbooks, academic journals, internet sources and IPPIS manuals. However, the finding revealed that the strategies adopted by IPPIS addresses ghost worker in the public sector in Nigeria. It also revealed that the introduction of IPPIS policy into the salary administration in Nigeria improved constant payment of employees. The study also revealed that there are still challenges facing IPPIS in uploading monthly salary of the employees.

Keywords: *personnel, ghost workers, corruption, information system, salary administration.*

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Agboola Theophilus Olumuyiwa

Abstract- The paper set out to examine the strategies adopted by Integrated Personnel and Payroll Information System (IPPIS) in addressing ghost worker syndrome in the Nigerian public sector. Furthermore, it critically looked at the effect of ghost worker on public service salary administration and also to analyse the challenges facing IPPIS in implementation of the policy in the Federal Inland Revenue Service in Nigeria. The paper utilised primary and secondary sources of data to elicit the opinions of public servants in the Federal Inland Revenue Service (FIRS). The study population (450) consists of senior and junior workers of administrative, finance and audit departments comprise the population of the study. The three departments are directly involved in human resources and salary administration in three senatorial districts in Lagos State, Nigeria. Interviews will be conducted with the three Directors and three Head of Departments to provides information on the challenges facing IPPIS in uploading check-off dues of the unions and cooperative, as well as detecting ghost workers on salary administration in FIRS .Secondary data were gather through the use of textbooks, academic journals, internet sources and IPPIS manuals. However, the finding revealed that the strategies adopted by IPPIS addresses ghost worker in the public sector in Nigeria. It also revealed that the introduction of IPPIS policy into the salary administration in Nigeria improved constant payment of employees. The study also revealed that there are still challenges facing IPPIS in uploading monthly salary of the employees. The paper concluded that with the introduction of the IPPIS scheme, if properly implemented and managed, it will go a long way in eradicating ghost workers in the Nigeria public service, thus the steering committee on IPPIS should urgently deal with supplier performance and project management issues that have constrained the full realisation of the benefits of the IPPIS scheme.

Keywords: personnel, ghost workers, corruption, information system, salary administration.

I. Introduction

There have been lapses in civil service due to prolong military rule before the democratic governance which start in 1999, thecrucial challenges faced the fourth administration on had to do with the civil service reform and restructuring the corrupt practices in the public management which has caused deterioration of governance in Nigeria. The administration identified some aspects of crisis as indifference to the norms guiding the code conduct of public officials in combating corruption and also formulated reforms that can improve the public service efficiency and effectiveness these include civil service reform, pay reform, integrated payroll and personnel information system, public expenditure management reform, SERVICOM and service delivery, monetisation of fringe benefits, pension reform and statistical system reform and strengthen national governments through the education of local officials (Olaopa, 2008).

The knowledge gather through the studies provided basis for the development of assessment tools to measure the quality of personnel and payroll information systems in relation to clearly defined functional requirements and benchmarks with context of some countries like Kenya, Rwanda, Tanzania, India, Chile and Burkina Faso (Kinyeki, 2015).

In October 2006, the federal government conceived the Integrated Personnel and Payroll Information System (IPPIS) to provide a reliable and comprehensive database for the public service to address ghost worker also to facilitate human resource planning, eliminate manual record and payroll fraud also to facilitate easy storage, update and retrieve personnel records for administrative and pension processes, and facilitate convenient staff salary administration payment with minimal waste and leakage (Public Service Institute of Nigeria, 2011).

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 such as: Federal Inland Revenue Service, State Boards of Internal Revenue, National Health Insurance Scheme, Pension Fund Administrative, Cooperative Societies, National Housing Fund, Bank Loans and Associations Dues (Department of IPPIS, 2012).

The IPPIS is an IT-enabled facility being 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 and retrieval of personnel records

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for administrative and pension processes and staff remuneration payment with minimal wastages and leakages. Since the inception of the project, IPPIS have saved the Federal Government of Nigeria billions of Naira by eliminating thousands of ghost workers via personnel verification exercise and salary payment process (Enakirerhi & Temile 2017).

This paper tends to examine the ghost worker syndrome and IPPIS in the Nigerian Public service. This programme was introduced by the Federal Government and supported by the World Bank as one of the measures of civil service reform. Prior to the introduction of this scheme Ministries, Departments and Agencies (MDAs) do receive their recurrent costs on monthly basis as subvention.

The above arrangement gave room for the MDA's to disburse money sent to them whenever and however it pleases them. This therefore according to records led to financial misconduct in the Nigerian public service and the huge amount spent on recurrent expenditure, if not monitored and cut down through appropriate government policy and reform programme, Nigeria may wake up one day to see that government revenue is spent just in paying salaries at the detriment of competing needs. There is need for Nigerian Government to provide accurate and correct number of public servants under her care and to an extent minimize budget estimate (Aganga, 2011).

Everyone in business today should know the value of efficient processes and systems, duplicating of efforts hits the bottom line hard, making good processes an important part of business success and payroll is a perfect example of a good system to target for efficiency with integration in Nigeria public service. Arising from the introduction of the paper, the manual, file-based personnel system operated by the federal public sector since Nigeria gained her independence meant that government did not have accurate and reliable information about the size and nature of its workforce. Manual computation of salary and documentation of personnel information has been compounding the problem of transparency and accountability, this also affects accuracy in computation of salary hence overpayment or underpayment of salaries, omission of staff name in payment, wrong calculation of promotion and pension that is, due to staff and retirees as the case may be. With the introduction of the Integrated Personnel and Payroll Information System scheme, if properly implemented and managed, will go a long way in eradicating or at least bring the above mentioned problems to the barest minimum. The incidence of ghost employees was prevalent with fraudulent public servants who are recorded on the payroll system, but who does not work for the business but collecting the salaries of non-existence workers. Other fraudulent activities included some public servants collecting salaries from multiple organisations, also some officers in salary department conniving with other officers to get paid higher than were due to them, and records of loans obtained from government routinely disappearing from files. The federal government estimated that the government was losing about #2 billion to ghost workers alone annually.

II. Objectives of the Paper

The specific objectives of this paper are to

i. Examine the strategies adopted by IPPIS in checking ghost workers in the Federal Revenue Service (FIRS);
ii. Assess the effect of ghost workers on public service salary administration in FIRS in Nigeria; and
iii. Analyse the challenges facing IPPIS in implementation of the policy in theFIRS in Nigeria.

III. Conceptual and Literature Review

Ojo (2006) says that personnel as manpower and human resources are generally used interchangeably even through, in a sense, the latter seems to be a more modern concept and it is used more than manpower particularly in the United State. While personnel is also commonly used along with manpower or human resources except that personnel is more common associated with the micro or organizational level as against the macro or national level. He further explained that personnel is refers to the energies, skills and knowledge body of employees, officers or servants who fill the various positions in an organisation which are or which potentially can or should be applied to the production of goods and services. The term "personnel" is used to cover all the persons collectively employed in a work organization. The organization may be a commercial, industrial or financial company, a factory, an educational institution, a military, government agency, a hospital, a local government or religious body. As listed above, such organisations could be private business enterprises, government institutions or non-profit private organization but the author basically refers to government institutions.

According to World Bank (2006) states that employees responsible for human resources and payroll often deal with some information, such as employee identification information, employee salary information and employee status. Payroll is the sum of all financial records of Salaries for an employee, wages, bonuses and deductions. In accounting, payroll refers to the amount paid to employees for services they provided during a certain period of time. Two separate departments gathering that is storing and using the same information independently makes for duplication of efforts, possibility for human error and more liability because of the sensitive nature of employee information. An integrated payroll system is one that allows both human resources and payroll staff to access the same

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information without duplicating paperwork or files, creating efficiencies that save time and money and reduce liability of human efforts.

Corruption is a major societal problem in the 21st century. It is prevalent in developing countries as well as in the developed ones. During the 1980s and 1990s, major banking frauds and corruption scandals occurred in many countries. Nigeria has experienced its fair share of such scandals, especially during the military era and even its current democratic dispensation. The impact of corruption on our national economy has manifested in different types of political, social, and economic vices. This led to the formation of the EFCC by the Obasanjo administration to find ways of tackling and eradicating corruption in our society. Using observation method and secondary sources, the paper examines how the EFCC has been able to address corruption in Nigeria, Some recommendation were made in response to the finding (Anifowoshe, 2002).

Agboola (2009) agrees that corruption is so pervasive in Nigeria that it has turned public service for many into a kind of criminal enterprise. Graft has fueled political violence, denied millions of Nigerians access to even the most basic health and education services and reinforced police abuses and other widespread pattern of human rights violations. The issue of corruption in Nigeria underpinning the most promising effort Nigeria's government has ever undertaken to fight corruption that is establishment of Economic and Financial Crimes Commission in 2002, the EFCC began pursuing corruption cases in a way that publicly challenged the ironclad impunity enjoyed by Nigeria's political elite. The Buhariad ministration instituted whistle-blowing through EFCC for Nigerian political elites who involved in corrupt practices and it has yielded successful outcomes recovery of stolen money. The US Department of Justice has gone to court seeking the forfeiture and recovery of approximately $144 million of Nigerian assets allegedly laundered in and through the United States by former Petroleum Minister Diezani.The EFCC arraigned former Enugu Chief Judge for alleged corruption and many ugly stories of corruption by eminent personalities in Nigeria (The Nation, 2017).

One of the most common kinds of payroll fraud is the use of "Ghost workers" to divert money to sham identities. According to Association of Certified Fraud Examiners (2006) defined ghost worker as someone recorded on the payroll system, but who does not work for the business. This ghost worker can either be a real person who is placed knowingly or not on the organisation's payroll or it could be a factitious person inverted by a dishonest employee. They explained further that ghost worker fraud is commonly perpetrated in organisations when the number of employee are large, particularly when the employees are spread out of the headquarters through the field administration across the geographical locations and payroll operations are less likely to be exposed to such fraud.

Idris, Adaja & Audu (2015) agreed that small businesses can also fall victims if payroll operations are being managed by single person who, unfortunately, happen to be a fraudster or who does not ensure stringent checks on the payroll process the deceitful worker will compromise and need access to the payroll system in order to add the ghost that is, the person who has some form of direct access to the payroll system. They explained further that the purpose of ghost workers is for the fraudster worker to collect the salaries that are being paid out to the ghost workers. The annual salaries paid to any worker in a year can be quite a significant amount, the cumulative monetary loss by the government, due to several ghost workers can be a robust amount if the fraud goes undetected over the years.

Information system is an organized system for the collection, organised system for the collection, organisation, storage and communication of information. More specifically, it is the study of complementary networks that people and organisations uses to collect, filter process, create and distribute data. Aderounmu (2017) states 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.

Aderounmu, Adagunodo&Akinde (2012)agreed that information systems have become the backbone of most organisations that is bank 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 government information systems play a vital role in IPPIS in payment of employee salaries. Everyday work, communication, information gathering and decision making all rely on information technology. When they visited bank to make an electronic payment inquiry, they interact with bank's information system rather than with personnel of the bank.

They argues for advantages of viewing an information system as a special of work system and a work system is a system in which human or machines perform processes and activities using resources to produce specific products or services for customers. Information system interrelated with data systems on the one hand activity systems on the other also information is a form of communication system in which data represent and are processes as a form of social

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memory and it can be considered as a semi-formal language which supports human decision making and action.

a) Public Service Reforms in Nigeria

In any system or organisation where things are working out fine, infrastructures are current and up-to-date, workers are not only hardworking but also sincere, and there may not be need for any change,(i.e. change for good). Reform is a process of effecting change in order to make things better and reform does not apply to all manners of change. In order to be described as reform, an intervention must be planned and systematic and must produce a fundamental change involving innovation, modernisation and attitudinal reorientation in terms of value and service delivery (Agboola, 2016).

The federal government said the enrolment of all ministries, department, and agencies service workers into technology-based Integrated Personnel and Payroll Information System (IPPIS) has commenced. The Accountant General of the Federation, Ahmed Idris, said the enrolment would help address critical issues bedeviling the system.In Nigeria public service there are some glaring inadequacies that reform has been formulated to address the ghost workers syndrome, falsification of certificates and to reduce an employees working in different places. These are among others that shown poor record management system, accounting for preponderance of ghost workers, weak accountability, in flawed and non-transparent procurement system, accounting, audit and budget procedures, ageing workforce, erosion of public service value, poor succession planning, and weak/inappropriate organizational structures (Olaopa, 2008).

The Integrated Personnel and Payroll Information System (IPPIS) is one of the Federal Government Reforms 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 AGF 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 redition of figures. Besides, he said, the elimination of replacement of personnel costs in the country. (Aganga, 2011).

The huge amount of ghost workers in the previous years is alarming and berating but IPPIS is only objective for pragmatic solution of ghost workers from the payroll system.For example, the federal government has recovered 23, 846 non-existent employees from its payroll said by Festus Akanbi, a special adviser to Finance Minister, Kemi Adeosun, consequently, the salary bill for February 2016 has 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 (Sunday Punch 2016).

Okonjo-Iweala (2011) agreed that the objectives of the IPPIS policy amongst others are tocentralise payment of worker salaries, which stated as a means of 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, it alsoascertain actual personnel emoluments of the federal government employees.

She explained further that IPPIS has actually reduced corruption by virtually eliminating ghost-worker syndrome where applied, thereby reducing the cost of governance, since the inception of the policy in 2007 to December 2014, it saved government #185 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 at the end of three years #2 billion was realized. IPPIS has successfully enrolled 237,917 members of staff and wedded out 60,450 ghost workers. Furthermore, it reduced the red-tape involved in manual payroll in salary administration (Okonjo-Iweala, 2011).

b) IPPIS and Journey so Far

According to Idris, Adaja and Audu (2015) agreed that unemployment issues was sacrosanct of ghost workers syndrome as previous researches focused on the effects of unemployment but through the civil service reforms of how the implementation of IPPIS system in the ministries, departments and agencies has not been given imminence that islikely to be happen very soon, thus, creating a lacuna that needs to be filled by mean s of empirical study.

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 a the most critical component of addressing the huge amount of personnel cost and it will accelerate improvement of human management effectiveness, increase confidence

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in government payroll cost and expenditure management, improvement in overall management reporting and planning, etc. to an extent that it can be achieved, if adequate care is taken to ensure proper implementation of the programme in Nigeria also it will avoid infractions of regulatory bodies as a result of ghost worker as answer dimension of corruption especially in the Federal Inland Revenue Service (FIRS) in Lagos State, Nigeria.

Letswa and Egwuem (2013) cited by Enaireehi and Temile (2017) noted that corruption and widespread illegality could be traced to ancient civilisation. The new public management theory has improved the efficiency and effectiveness of public service have prompted human civilisation to adopt ways of eliminating or reducing widespread corruption and serve the electorate or society for good service delivery and optimum production.

The reality and quantity of government payroll administration has vastly improved and it also increasing number of MDAs that are moving away from manual payroll administration and the MDAs has 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 it launched in 2011 to February 2016saved the government almost 385.5 billion naira when compared to December 2016 when the BVN audit process commenced (The Vanguard on-line 2016).

As earlier noted in the paper, serious challenges marred with the effectiveness of IPPIS implementation, however, some of these challenges facing IPPIS were uploading the check-off dues of the unions and cooperatives, some of the challenges stated by Idris, Adaja and Audu (2015), Mede (2016) and Enakirerhi and Temile (2017) were as a results of the nation lack behind in technological infrastructure and expertise in the field or the unwillingness of government to fully carry out the implementation of IPPIS policy, Lack of sufficient trained personnel, poor state of modern technological infrastructures and failure of electricity in the system In addition, this paper opines that government lack of will and solving problems in practical not in theory, authorities in charge should be committed to the speeding implementation of this policy as a crucial challenge.

The full implementation of IPPIS will ensure the statistics of government bureaucracies are readily available withon going exercise, which is part of the cost-saving and anti-corruption agenda of President Muhammadu Buhari's administration, is key to funding the defect in the 2016/2017 budgets. The shortfalls delays and irregular payment of salaries will soon be a thing of the past in federal higher institutions as the federal government hooks them to the IPPIS to ensure prompt and regular payment of their staff. The military, unity schools and federal civil servants are already hooked to and enjoying the benefits of the scheme which ensures that computation and payment of wages, allowances and other emoluments are done centrally in Abuja, instead of locally in the respective institutions (The Nation, 2017).

The integrated personnel payroll and information system and government integrated financial management and information system have been able to underpin enhancing accountability and transparency in the management of government resources. The policy has drastically reduced corruption, government costs on personnel emolument, so the efficiency in transacting government business is also enhanced through IPPIS.

IV. Theoretical Framework

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.This was the theoretical framework of bureaucratic reforms developed by Hood (1991) to be seen as the bureaucracy is accountable to the political masters but it seems that their accountability is not clarified and explicit; it is entirely up to the political hierarchy to interpret the accountability in a manner that is most convenient to them. From sociological perspective, corruption is a form of social deviance, in some cases of criminal deviance, the result of failure or lack of will to respect the norms of social interaction.

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. Scholars like Olowu, Dunleavy, Hood, Smith etc. argued persuasively that scholars should pay more attention to NPM as a theory than as a fad. New public management is part and parcel of the massive intrusion of free-market values into public space, which threatens to drive out political values altogether.

Nwabueze (2002) sees corruption as a result of structural defects and cultural impediments which encourage social actors to so believe partly by deflating the potency of institutional checks against negative behaviours. Corruption thus involves the ghost workers, falsification of certificates, employees with double-dealing in working in different places, which also causes unemployment for fresh graduates, frauds in the public sector using different names with forging certificates etc.

Similarly there is a lack of accountability and transparency of the bureaucrat to the citizen who get the services from the bureaucrats. Whenever bureaucratic control becomes all-encompassing it also creates an obsession with power. Detailed bureaucratic control over individuals and markets led to the fall of communist

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regimes in the former Eastern bloc in the early 1990s (Hood, 1991).

Technology Acceptance Model (TAM) was also utilised since it is an information system theory that models how users accept and uses of technology. Kinyeki (2015) asserted that TAM has been proposed in the context of payroll systems with an inclusion of the effects of trust and perceived risk on system used. The theory was developed through a review and consolidation of the constructs of models that earlier researchers had employed to explain information systems usage and perceived ease-of-use.TAM has been used in ICT adoption and use research as a fundamental theoretical framework and it also has been combined with other theories and models. Both attitude and subjective norm were found to be necessary determinants of electorate intentions to adopt and use ICTs and thus adoption of Integrated Personnel and Payroll Database (IPPD).

V. Methodology

a) Study Area

This study covered Federal Inland Revenue Service (FIRS) is parastatal in the Ministry of Finance, where three senatorial districts of Lagos State were purposely selected for this paper.

b) Research Design

The research design for this empirical study is descriptive survey method. A descriptive survey attempts to describe a subject often by creating a group of problems through the data tools and tabulation of frequencies on variables. It will show the relationship between the effectiveness of IPPIS policy and ghost worker syndrome and the resultant level of success in curbing corruption in Nigerian public service.

c) Study Population

The target population of this empirical study consisted of three departments namely; administrative audits and finance departments in the three selected senatorial districts in Lagos State, Nigeria, A total number of 450 respondents were randomly selected; comprising 150 members of staff each from the three selected senatorial districts of Lagos State Federal Inland Revenue Service (FIRS).

d) Sampling Techniques and Sample Size

The study adopted a quantitative parameter based on survey research design and simple random sampling techniques were used in order to give every members of staff equal opportunity of being selected as part of the sample. The Federal Inland Revenue Service (FIRS) were chosen in the three selected senatorial districts of Lagos State as the study area. The target respondents were administrative, finance and audit department members of staff totaling 450. Random sampling techniques were used in selecting total number of 450 respondents for questionnaire administration for administrative, finance and audit staff from the three selected senatorial districts in Lagos State which representing 100% sample fraction of total population of 450 and six head of departments from salary and audit sections we reinter viewed.

VI. Research Tools

a) Questionnaire Administration

A total number of 450 copies questionnaire were administered out of which 420 copies (93.3%) were retrieved. A breakdown of these by the respondents of FIRS in three selected senatorial districts of Lagos State revealed the following rate of retrieval: Administrative department; 95 (23%), Salary/Finance section: 155 (37%) and Audit department; 170 (40%).

b) Data Presentation and Analysis

Data presentation covered findings on the strategies adopted by IPPIS in checking ghost workers, the effects of ghost workers on Nigerian public service salary administration and the challenges facing IPPIS in implementation of the policy in the FIRS in the three selected senatorial districts of Lagos State, Nigeria. Data collected were analysed using simple percentages and content analysis.

To collect data on IPPIS in checking ghost workers in the study area, a number of questions were asked.

Table 1: Strategies Adopted by IPPIS in checking Ghost Workers in Nigeria

Responses	Frequency	Percentage (%)
Strongly Agree	215	51.2
Agree	190	45.2
Disagree	15	3.6
Total	420	100

Source: Agboola, 2017

Table 1 shows that 51.2% of respondents strongly agreed, while 45.2% respondents agreed and 3.6% disagreed. It can be deduced that when evaluated, the strategies adopted by IPPIS in checking ghost workers in Nigeria has achieved success through reducing the cost of governance. The IPPIS is jump in accessibility and efficiency that is it has open s up the access to authorized staff from different departments that need to work with the same data.More people now have their payroll administered electronically, rather than manually and the quality of government payroll administration has improved and more MDAs are moving away from manual payroll administration meanwhile salaries are now pay promptly. IPPIS has reduced the red tape that comes with manual payroll administration. The reform of payroll and personnel system and savings from it that is, government is better

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able to reduce recurrent expenditure and focus on capital expenditure which drives development in the society.

Table 2: Effects of Ghost Workers on Salary Administration

Reponses	Frequency	Percentage (%)
Strongly Agree	188	44.8
Agree	196	46.7
Disagree	36	8.5
Total	420	100

Source: Agboola, 2017

Table 2 shows that 44.8% of the respondents strongly agreed, while 46.7% of the respondents agreed, and 8.5% of the respondents disagreed. It can be deduced that when evaluated, the effects of ghost workers on salary administration has a great effects, especially on social service delivery in the three selected federal hospitals in Nigeria. It creates vacuum for employment whereby the space for employment would be covered by the ghost workers. Corruption and mismanagement have held back the development of Nigeria's largest economy for many years. The menace of ghost workers remains a drainpipe on the economy.

Table 3: Challenges facing IPPIS in Implementation of the Policy

Responses	Frequency	Percentage (%)
Strongly Agree	172	41
Agree	132	31
Disagree	116	27
Total	420	100

Source: Agboola 2017

Table 3 shows that 41% of the respondents strongly agreed, while 31% of the respondents agreed, and 27% of the respondents disagreed. It can be asserted that the challenges facing IPPIS in implementation of the policy is that, the application has not been fully utilised, out of the seven modules on the software, only the payroll module is in existence and appreciable use. The human resource module, which is meant to manage staff recruitment, posting, promotion, training, discipline and disengagement are yet to be fully developed for use by government. There is a weak network security that impacted on IPPIS roll out. Connectivity remains a major challenge and MDAs are yet to connect securely and connectivity to the platform over a virtual private network. Most of the IPPIS staff in the MDAs has not been exposed to oracle training and some of the few that received the training have not been deployed to other MDAs and the secondary data replication centre which existed in some state is not operational.

VII. Findings

From the assessment of reform initiative, the paper revealed that the quality of government payroll administration has vastly improved and MDAs are moving away from manual payroll administration and salaries are now paid promptly. Government has been able to reinvest the savings into essential services such as health and education. IPPIS has certainly reduced corruption particularly it has successfully weeded out over 86,000 ghost employees both federal and states. IPPIS has reduced the cost of governance by saving over #385 billion since its inception of the scheme. IPPIS has reduced the red tape that comes with manual payroll administration, but integrated payroll is the jump in accessibility and efficiency that is an integrated system opens up the access to authorised staff from different departments that need to work with the same data. Along with better access and efficiency, an integrated payroll system also comes with better management information. Quicker, easier access to accurate payroll information means better management reports for improved decision making on costs and planning and management reports from integrated payroll systems provide multiple formats of reporting. When organisations payroll system is integrated with their human resources information system data entered or changed in payroll is automatically updated in human resource and vice versa. The paper revealed that the effect of ghost workers on salary administration has a great effect, especially on social service delivery in the three selected federal hospitals in Nigeria. It creates vacuum for employment whereby the space for employment would be covered by the ghost workers. Corruption and mismanagement have held back the development of Nigeria's largest economy for many years. The menace of ghost workers remains a drainpipe on the economy. IPPIS has improved but there are still significant challenges facing the scheme. The application has not been fully utilised, out of the seven modules on the software, only the payroll module is in existence and appreciable use. The human resource module, which is meant to manage staff recruitment, posting, promotion, training, discipline and disengagement are yet to be fully developed for use by government. There is a weak network security that impacted on IPPIS roll out. Connectivity remains a major challenge and MDAs are yet to connect securely and connectivity to the platform over a virtual private network.

VIII. Conclusion

From the results of the data analysis and subsequent findings by the researcher, the paper concluded that Integrated Personnel and Payroll Database (IPPD) has led to improvement in reporting the ghost workers on salary administration which is

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highly sacrosanct in the public service and it has affected on the nation economy and national development in Nigeria. The secondary data revealed the benefits, challenges of IPPIS implementation and outlined some of the prospects of detecting ghost workers from 2007and 2017 through the IPPIS policy.

The IPPI Spolicy is likely to offer the society if properly implemented and managed, it will go a long way in eradicating ghost workers and double-dealings in the Nigeria public service.

IX. Recommendations

It is critical to address the issue of ghost worker fraud and take essential measures to prevent it.

- Inorder to thwart ghost workers in Nigeria public service a proper implementation of payroll policies should be taken by the Nigeria government, that is to ensure the payroll policies are written in place and up-to-date, this will ensure there are proper protocols for payroll processes and ensure that workers familiarize themselves with it.
- Government should see that whenever an employee resign, or has been 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.
- The general principle of control in the payroll department is evident amongst many of the best practices of payroll standards. Payroll systems should never be solely handed by one employee. For instance, the employee running the system should be different from the approving the payroll. Rotation of the responsibility of payroll 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 on unnecessary monetary losses and time

X. Suggestions for Further Studies

The federal government and ministry of Science and technology should develop a robust plan for addressing the connectivity issues and also working with galaxy backbone. 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 or compromising with fraudsters.

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