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Integrated Payroll and Personnel Information System (IPPIS) and Ghost Workers Syndrome in Nigeria's Public Sector

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Abstract

Corruption in the Nigerian public sector has been around long enough and in the form of ghost workers, payroll scams and management of personnel expenses among many others, things that reduce the efficiency and effectiveness of the government operations. The introduction of the Integrated Payroll and Personnel Information System (IPPIS) was a key initiative aimed at addressing these challenges and enhancing transparency in the management of personnel costs. This study investigated the Integrated Payroll and Personnel Information System (IPPIS) as a tool in the fight against ghost worker syndrome in Nigeria's public sector. The research approach used in the study was the documentary research that basically utilised secondary sources of data such as government publications, academic journals, and newspaper articles. The results have been that even though IPPIS had recorded some impressive achievements including thousands of ghost workers being cleared, personnel cost reduced and better tracking of payroll information, the policy has not had any major effect in checking out corruption since there have been some challenges in implementing it including some government agencies shunning the idea as well as technical hitches that have left the ghost workers syndrome lingering in effect. Among others, the study suggested to improve the technological capabilities of the system by making stronger the legal and institutional structure which supports the IPPIS system.

Introduction

Corruption has been a long-standing problem within the Nigerian public sector, and misuse of the public funds, the problem of payroll fraud, and the syndrome of ghost workers have been widespread. These kinds of mismanagement have been a major obstacle towards the smooth running of the government institutions and the social-economic growth of the nation at large. Payroll fraud has in particular facilitated the embezzlement of tax-payer money, which has made it ineffective due to payment of salaries to non-existing or unqualified personnel that has caused suspicion to the state.

As a way of responding to these difficulties, the Federal Government of Nigeria came up with the Integrated Personnel and Payroll Information System (IPPIS) under its reform agenda in an effort to improve on transparency, accountability and efficiency of managing finances of the people that work in the public sector. The IPPIS was initiated in 2007 and was meant to be an automated system to centralize payment of salaries and to ensure that salary is not paid to unscrupulous and ghost employees. The system will also eradicate the waste fraud as it will have an established database of people working in the public sectors, hence, decreasing the chances of corruption.

The introduction of the IPPIS was a radical solution put forward by the Nigerian government in a move to overcome these anomalies by centralizing and automation of the payroll process among the Ministries, Departments, and Agencies (MDAs). Introduction of IPPIS was perceived as a vital move in the war against corruption within the Nigerian public sector. With the automation of the payroll process and the connection with biometric verification IPPIS could rest hands on personnel management, payroll costs, as well as, improvement of financial accountability. IPPIS was supposed to appear as an efficient

and verifiable database of workers in the public sector which was going to help in the elimination of the ghost workers as well as financial accountability in the transparent management of payrolls. Nonetheless the issue has always surrounded the IPPIS implementation since despite the efforts, there have always been concerns that Payroll-related corruption in the public sector is not being eliminated fully. Cases of fraud, manipulation and opposition to the adoption of the system have been heard over and over again and this poses the question as to the ability of the system to meet its intended objectives in totality. In addition to this, some technical issues have slowed the smooth operation of IPPIS and they include; poor infrastructure and low digital literacy among the government servants.

Although the system has registered some success, the fact that the payroll fraud as well as corruption-related problems persist means that the IPPIS perhaps has not gone to the depths of understanding that which caused the corruption in the public sector. It is against this issue that this research attempts to analyze a critical assessment of how well the IPPIS has been able to curb corruption in the Nigerian public sector.

The broad question of the research is based on evaluating how effective the use of the Integrated Personnel and Payroll Information System (IPPIS) is in the fight against corruption in the Nigeria public sector. The targeted aims of the study are the following:

1. To determine the extent to which IPPIS has been successful in reducing ghost workers within the Nigerian public sector
2. To investigate how IPPIS has contributed to improving transparency and accountability in personnel management and payroll processes within government agencies and ministries.

Methodology

Analysis of documentary evidence on the issue of the Integrated Payroll and Personnel Information System (IPPIS) and struggle against corruption in the Nigerian Public Service is the means of data collection in the study. Secondary sources, which are mostly books, journals, articles, periodicals, government reports and publications, magazines, unpublished manuscript, commentaries and conference papers are heavily referred in the study. The remaining data was gathered by using electronic media that were the television and radio news casting as well as the Internet resource material.

The Integrated Personnel and Payroll Information System (IPPIS)

The Integrated Personnel and Payroll Information System (IPPIS) is an online application, which the Nigerian government developed so as to administer the finance of wages as well as salaries to civil service staff members. This system was created in 2007 as an additional effort of the total announcement on the manifestation of reform in the public sector, and it was created to tackle the persistent problems of fraud and corruption in terms of payroll that had infested the Nigerian government.

Before the use of IPPIS, the payroll in Nigeria had been highly decentralized, with every Ministry, Department and Agency (MDA) running its own payroll. This laid back style gave room to manipulations thus leading to rampant corrupt practices including presence of ghost workers, payment of twice salaries, and other payroll frauds. Inefficacy and untransparency of the payroll management system played a crucial role in the appearance of financial leakages in the Nigerian public sector (Okafor & Osuala, 2020).

The IPPIS was aimed at centralization of payroll management by providing one database of the entire public schem employees. This database contains all the details about the employees including biometric information, work history, and payroll data and these details are employed so that only legitimate and verified employees receive their payments. As a result of this information-based payroll situation, IPPIS should eradicate ghost workers and payroll fraud (Agbi, 2019). The IPPIS has been identified to play the role of increasing transparency and accountability within the public sector. Ayodeji (2018) argues that the system has resulted in massive savings through a decrease in the number of ghost workers and the payment of salary to legitimate workers only. The system also offers real time analysis of the spending on payrolls and hence the government will be able to manage its resources financially.

Although these efforts have been successful, implementation of IPPIS has not been an easy ride. Opposition by some sectors especially MDAs which were not willing to implement the system has been one of the major setbacks. Moreover, there is an occasional breakdown in payroll processing due to technical problems that may arise where data entry errors and system offlongs occur (Olaopa & Oloyede, 2021). Moreover, issues of data security and possibility of system manipulation have brought down the sustainability of the IPPIS in the long-term fight against corruption. On the whole, the IPPIS is a much needed injection in the Nigerian campaign to transform its public sector and reduce corruption in the country. Nevertheless, it can be effective only with constant enhancements, stakeholder acceptance, and managing challenges that have arisen in the process of its implementation.

Corruption

Corruption within the Nigerian public sector is an established vice that has generated wide ramifications to governance, economic growth and within the social structure of the nation. In its broad sense, corruption is the misuse of government position to make personal profits and in Nigeria, corruption can be maintained in all these forms (bribery, embezzlement, fraud, and nepotism) (Transparency International, 2020). Corruption has been especially prone to the civilian sector, the major machine of the government, which has middled in provision of the public services, loss of regarding the government organs and also leading in common poverty and inequality.

One can trace the origin of corruption in the Nigerian public sector back to the phase of the colonial period when the place of administration was shaped with paying rather insufficient attention to the social needs of the locals (Umoh, 1981; Tom, 2013; Lawal & Tobi, 2019). The Nigerian state inherited

these structures after-independence, and though they were not very strong, they could be easily exploited by political and bureau cratic elites. Gradually, corruption turned into an institution where the holders of the positions in the government exploit their office to enrich themselves at the cost of the general good.

Payroll fraud is one of the most widespread cases of corruption in the Nigerian public sector in which the money of the state is underdivided because of the establishment of fabricated workers or employees, those who officially do not work but are in the payroll to take salaries (Agbi, 2019). The practice does not only drain public resources but also compromise effectiveness and efficiency of service delivery by government. There are also other corruption types such as the procurement fraud (where public contracts can be awarded on a basis of favoritism as opposed to merit), and embezzlement (who abscond with the public money to use it personally) (Adegoke, 2021).

Its effects have been great on the development of Nigeria as a result of corruption. It has resulted in the inefficient use of resources which translates to the fact that development projects funds could be channeled to the pockets of individuals instead of developing projects. This has also seen poor infrastructure, poor healthcare provision and poor education facilities, all which strive to deprive human development authorities of the country thus being at its lowest human development index (World Bank, 2022). The effect of the corruption has further worsened the inequality condition where the access to the fruits of the common resources in the country is largely concentrated in the hands of the few elite, leaving the rest of the population on poverty line.

Fights against corruption in the Nigerian public sector started decades ago, and their best and worst outcomes appeared, according to some. There are a number of agencies tasked with the investigation and prosecution of corrupt practices namely the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and Other Related Offences Commission (ICPC) (Oluwole, 2020). These agencies have however, been strained by political interference, poor funding and lack of political will that has limited their performances.

Since the creation of IPPIS, they have identified 18, 315 ghost workers within the Universal Basic Education (UBE) sector. In July 2011, the Universal Basic Education Board in the Rivers State announced 1,477 ghost workers costing them 2.4 billion naira annually. In the same way, ghost workers of 4,000 were detected by the National Identity Management Commission in December 2011. A Niger State government found that it had at least 20,000 ghost workers in 25 different local government areas (Olken & Pande, 2012). Such cases show that ghost worker fraud is a common occurrence in different government departments and agencies.

In December of 2011, Garba Tagwai, Commissioner of Local Government Affairs in Niger State announced that no less than 20,000 ghost workers had been identified on the Niger State payroll of the 25 local government areas. Similarly, Ekiti State was also losing to ghost workers an estimated 3 billion naira of its annual projected budget of 80 billion naira (Letswa & Egwuem, 2013). In May 2009, the hidden ghost workers in Nigeria Customs Service were identified as being approximately 50 per cent of

the 20, 000 workforce by the House of Representatives Committee on Customs and Excise. A retired Chairman of the Nigeria Pension Reform Task Team, Ahaji Abdulrasheed Maina, annunciated in February 2012, that his team had identified 71,133 bogus pensioners after a nationwide biometric verification of pensioners, thus unearthing one hundred and fifty one billion naira (N151,000,000,000) of fraud in pension offices. Notwithstanding this fact, none of the beneficiaries of the ghost worker scheme have been charged, indicted, or left to recompense funds stolen or lost assets (Micah & Moses, 2018).

The Nigerian government has in the past few years tried to exploit technology as a tool of containing corruption within the government sector. The introduction of the IPPIS is a move of this kind which is geared towards resolving the problem of payroll fraud through centralizing and automating the payroll process (Okafor & Osuala, 2020). Although IPPIS has indicated some positive effects on curbing some forms of corruption, the issue of corruption in the public sector, as a whole, is an uphill task that will have to be continued to be addressed with long-term strategies, systemic changes, and adherence to transparency and accountability.

Empirical Review

The use of the IPPIS in Nigeria has chiefly been an area of empirical studies especially as a result of its effects in countering corruption in the public sector. Studies of various case basis studies are carried to study the effectiveness and the challenges alongside the results of IPPIS implementation in various Ministries, Departments and Agencies (MDAs) by the government.

The implementation of IPPIS in Federal Ministry of Education represents one of the most prominent examples of case studies. Okafor and Osuala (2020) summarise the findings by saying that the implementation of IPPIS in the ministry resulted in uncovering and dropping more than 24,000 ghost workers in the payroll in the initial year of implementation. This had made savings and better budget allotments with regard to the actual salaries earned by the workers and education improvement programs. The paper also notes that the IPPIS simplified the process of payroll and enhanced transparency such that it would be hard to sustain a corrupt practice. Nevertheless, the study has also cited some challenges like resistance by some employee unions and the fact that there has always to be up grading of the system so as to ensure efficiency.

Another review based on empirical research was carried out by Agbi (2019) in respect of the Federal Ministry of Health. The country found that implementing IPPIS in the ministry has greatly fixed pay disquest and stopped the case of paying workers twice in salaries which was common in the past. The research highlighted that the success of IPPIS in the ministry was somewhat attributed to rigorous biometric verification process which worked in the sense that only the genuine employees would be captured in the system. Nevertheless, in spite of all these successes, the study also indicated that in the beginning there were implementation obstacles, as there was a delay on the payments of salaries because of errors in data entry and there were also employees that were not willing to cooperate with the biometric verification system.

A study on the Nigeria Police Force, as conducted by Adegoke (2021) observed that there were mixed reactions that followed the implementation of IPPIS in the force. On the one hand, the system has been able to identify and eliminate many ghost officers on the payroll thus minimising the cost of ghost officers on the government. On the one hand, the research project revealed the technical difficulties on their way, like insufficient data record infrastructure in regard to remote regions, which resulted in a slowdown of covering some of the officers to be included in the payroll system. Also, the research established that the lack of adequate training of the officers regarding how to operate the IPPIS platform also caused certain inefficiencies in the operations.

A large-scale case study with consideration of several MDAs conducted by Oluwole (2020) allowed studying the overall effect of IPPIS. The research findings were: Albeit IPPIS had played a very important role in prevention of payroll fraud as well as increased transparency in payroll management procedures in the country, there were still monumental challenges associated with its implementation. These were problems like data integrity, worker resistance because they were enjoying the old corrupt system as well as a continuous technical support and system upgrade. The study also indicated that the success of the IPPIS depended on the political determination of the government to ensure the compliance and eliminating any bottlenecks related with the implementation thereof immediately.

The major implication of IPPIS is that it has reduced drastically the number of ghost workers an imaginary workforce as reflected in the payrolls. It was noted that because of the introduction of the IPPIS, more than 24,000 fake workers were detected and taken off the payroll of the Federal Ministry of Education (Okafor and Osuala, 2020). This saved the government a lot of money and also guaranteed that funds being spent on salaries ended up in the right hands of the real employees thus making the governments spending more efficient. Agbi (2019) in the Federal Ministry of Health discovered the number of payroll irregularities declined sharply in the supplement of IPPIS. The biometric authentication procedure in the system assisted significantly in detecting identical salaries received and illegal injections. The research pointed out that following the centralization of the payroll data in a single place under IPPIS, payroll transactions could be monitored and audited easily, which reduced chances of fraud.

Adegoke (2021) warns that the resistance has especially been tough in organizations practiced corrupt activities in which employees have been the beneficiaries of such activities, including the involvement of ghost workers or even increment of the salaries without a proper authority. These opposition have made full adoption of IPPIS to be delayed at times and even impede its effectiveness. There also have been problems of technical nature. Some of the challenges that have been encountered in the implementation of IPPIS include errors during data entry, system failures and inability to have enough infrastructure in certain remote locations. Such technological hitches have sometimes brought about failures in the processing of payrolls and caused delays in the payment of the salary. Agbi (2019) writes that although the biometric verification process associated with the system is essential when it comes to minimizing fraud, it shall need to have good technical support and constant update. Poor technical supporting infrastructure and support have been found to be major issues that led to successful implementation of IPPIS in some MDAs.

Theoretical Framework

Principal-Agent Theory is used as a semantics by which one would conduct a study on agency relationship and accountability systems within the organization. Most of the theory emerged during the 1970s, where the works of economists Stephen Ross (1973), Michael Jensen and William Meckling (1976) can be credited.

The Principal Agent Theory is anchored on some assumptions that are of particular interest when examining corruption in the Nigerian public sector. Among these main assumptions include the information asymmetry that happens when agents possess greater knowledge or even authority about certain bits of information compared to principals, and this may complicate checks. This asymmetry usually makes it contingent on agents to work in their self-interest instead of in the interest of the principals.

Self-interest and incentives is another of these assumptions; the theory presupposes that agents are prone to acting in their own interest and particularly when it does not overlap with the interests of their principal. It may lead to corrupt behaviour when not properly checked. Also, risk and moral hazard are key concepts of the theory since the principals run the risk of their agents being opportunistic in the case of having poor monitoring systems. In order to overcome these problems, the theory talks about monitoring and control measures, implying that they may assist principals in controlling the actions and performance of the agents more effectively by making their behavior more visible.

Corruption and IPPIS in Nigeria Public Sector

The IPPIS has come as a strategic move by Nigerian government to combat corruption vice which is rife in the public sector especially in pay roll management. The IPPIS was to be a major tool in fighting corruption as it offers a centralized and automated system through which the payroll of the public sector will be managed thus limiting the chances of fraud in the form of payroll fraud, ghost worker, and other associated malpractices. Mitigating against ghost workers in the payroll system is one of the major options through which IPPIS was resisting corruption. Ghost workers are a non-existent staff which are still included in the payroll to earn wages and are done with the connivance of those officials. The payroll system can also be centralized and connected to a biometric database, which IPPIS was guaranteed to leave no other option to payroll fraudsters but to turn off one of the most significant sources of them since only verified and legitimate employees will receive their salaries (Agbi, 2019). Biometric verification procedure has also been used to identify and weed thousands of random workers on the public payroll saving the government millions of dollars.

Besides the removal of ghost workers, IPPIS was also used in a bid to increase transparency and accountability in handling of government coffers. Prior to the introduction of IPPIS, payroll had been decentralized as each Ministry, Department and Agency (MDA) has its individual payroll. This system was highly fragmented which meant it was cumbersome to trace payments and identify corruption thus having a rich environment of corruption. This was dealt with through the IPPIS which availed a common

platform where all payroll information is stored, processed and checked. Such centralization means that oversight and real-time auditing of the payroll transactions can be more comprehensive, and this will enable the authorities to notice whether the actions can be deemed corrupted faster and thus avoid them altogether (Okafor & Osuala, 2020).

Besides, the IPPIS was going to help in the war on corruption through minimizing the role of human discretion in the running of payrolls. Under the conventional scheme, the processing of payroll was highly manual and this made errors much more possible and even prone to manipulation. IPPIS reduces instances of corruption by automating the payroll process so that there are fewer chances of anyone committing or causing corruption due to malicious or careless errors when some input is done manually (Ayodeji, 2018). IPPIS has also helped develop the culture of accountability among the employees in the public sector. Employees have limited chances of participating in unhealthy vices because there are chances that their employment and payroll records can be audited using a centralized system. This has been deterrent, and this has led to reduction in fraud cases in payroll management (Olaopa & Oloyede, 2021). Nevertheless, there are challenges concerning the part of IPPIS in combating corruption. The system has not been embraced in all quarters as currently the employees and MDAs are enjoying the corrupt system since the inception of a new regime. Technical problems have also been experienced in the forms of system breakdown and data entry mistakes, which in some cases caused a break in payroll calculations and a delay in the payment of salaries. (Adegoke, 2021).

The main feature of IPPIS is its centralized nature on payroll management. The payroll systems in Nigeria were hectic before the advent of IPPIS because every Ministry, Department and Agency (MDA) had its own payroll independently. This division provided a lot of chances of manipulating and fraud since ghost workers were included and these were employees who were listed to earn wages yet they were non existent. IPPIS is expected to resolve such challenges through unification of payroll information to form a solitary system. Such centralization will facilitate a high level of transparency where the payroll transactions can easily be traced and audited thus minimizing the chances of committing frauds (Agbi, 2019). A case study on the effects of IPPIS can be taken as an example of the Federal Ministry of Education where change of IPPIS has led to de-listing of more than 24,000 ghost employees in the payroll. This huge decrease did not only save money but also enabled men to allocate it budgetary allocation and educational projects financing (Okafor & Osuala, 2020). IPPIS promotes the monitoring and auditing of information that is used to direct the payment of salary because it is centralized giving a more accurate track on the amount of money paid.

Another great accomplishment that IPPIS has made has been its contribution to the decline in the incidence of the so-called ghost workers. The system uses biometrics authentication and real time update of data to make sure that only employees with authorization are covered in the payroll. This technology aspect is very critical in the suppression of inflating of payrolls with nonexistent names that commonly existed in the past. As an example, IPPIS implementation in the Federal Ministry of Health resulted in reducing payroll fraud where duplicates were paid, multiple entry of a salary and unauthorized entries were removed significantly (Agbi, 2019). On the same note, the Nigerian Police Force experienced

a decrease in salary manipulation and payments of phantom workers after IPPIS was adopted, which is testimony to the efficacy of IPPIS in providing payroll integrity (Adegoke, 2021).

The table below offers support to the fact that IPPIS contributed to reduction of corruption in MDAs in Nigeria. This information proves that IPPIS has helped to reduce ghost workers and enhance accuracy of payroll:

Table 1: Evidence of Corruption Reduction in Nigeria with introduction of IPPIS

System Name	Period	Effect on Ghost Workers	Effect on payroll	Source
IPPS	2010	43, 000 ghost workers removed	12 billion was saved. It reduced government monthly payroll by ₦2.2 billion	Gabriel (2011)
		17000 workers removed from PHCN		Okafor (2012)
	2014	The number of ghost workers removed rose to 60,000		Bola & Kauther (2016)
	2016	65,000	₦185billion savedsince inception	

Year	MDA/Agency	Ghost workers Removed	Cost savings (billion Naira)	Notable cases
2006	Federal Ministries(Pilot Test)	N/A	N/A	Positive shift in accountability
2011	Universal Basic Education (UBE)	18,315	N/A	Annual lost of 2.4 billion naira due to ghost worker
2011	National Identity Management Commission	4,000	N/A	Reduction in ghost worker identified
2012	Nigeria Pension Reform Task Team	71,133	151 billion naira in fraud	Significant pension fraud uncovered
2016	Federal Government	23,846	2.293 billion naira	Reduction in salary bill
2017	Nigeria Police Force	80,115	N/A	
2007-2014	General (All MDAs)	60,450	185 billion naira	Comprehensive reduction of ghost workers

Source: Adekunle 2016; Gabriel 2011

Based on the table above, implementation of IPPIS saved N12 billion in the first phase alone due to the fact that they have eliminated the payroll fraud. It also saved the government the sum of N2.2 billion monthly payroll. Based on this, it is clear that in the event that you have less cases of fraud you will equally have a lesser budget to pay salaries. In addition, IPPIS resulted in the withdrawal of forty-three thousand (43 000) of the ghost workers in different MDAs at a cost of more than N12bn annually (Kadiri, 2018). But it was not evident when the ghost workers came into the payroll and who was receiving salary and fringe benefits in the name of ghost workers.

Additionally, the author Okafor (2017) claimed that alone, seventeen-thousand (17,000) fraud workers were weeded off Power Holding Company of Nigeria (PHCN) payroll. In addition, Bola and Kauther (2016), indicated that by 2014; the ghost names deleted had already increased to sixty thousand (60, 000) and as reported by Adekunle (2016), by the end of 2016, more than sixty five thousand (65, 000) ghost workers were eliminated and the government saved N185billion since inceptual. Irrespective of the success story of IPPIS, Bola and Kaither (2016) reported that one of the forms of influencing collection of multiple salaries, a civil servant was found to be earning 20 salaries at various locations. This was discovered through the use of Bank Verification Number (BVN) as well as IPPIS in selected MDAs where IPPIS was adopted. The above illustrates that without the introduction of BVN, the given civil servant could have not been identified even with IPPIS existent in the country.

Before IPPIS was introduced and executed, the civil sector of Nigeria was characterized by major problems that undermined the accountability and transparency of the public expenditure (Kinyeku, 2015). In another example, Chief Joseph Naiyeju, former Accountant General of the Federation revealed that out of an exercise to check manpower in the year 2001, total number of 40,000 ghost workers were found. On the same note, in 2006 Mallam Nasir El Rufai as the Minister of the Federal Capital Territory, six thousand (6,000) ghost workers were identified following a head count exercise, so that the FCT government was losing approximately eight million ($8 million) every year to ghost workers on its payroll list. El Rufai as chairman of the Bureau of Public Service Reforms (BPSR) also signed a $4.9 million deal with System Specs Consortium with its headquarters in Nigeria in October 2006, regarding a more coherent Integrated Personnel and Payroll Information System (IPPIS) (Aderounmu, 2017). The IPPIS has been meant to curb these challenges through availability of accurate and stable personnel information, the reduction and elimination of corrupt activities in the public offices, and capacity to conduct modern scientific and precise government budgeting and forecasting (Enakirerhi & Temile, 2017). One especially urgent matter that IPPIS was intended to fix was so-called ghost workers a systemic malpractice in which high-ranking governmental employees used the payrolls of their agencies and departments to create and maintain employees who did not exist to steal their salaries and benefits and overinflate labour costs to levels well out of touch with any real requirements.

The pilot test that was carried out in February 2006 proved that there was positive change among the affected ministries. With the introduction of IPPIS in April 2007, the pilot of seven ministries indicated that IPPIS might be considered to effect a major paradigm shift in government accountability (Mede, 2016). An example here is that the federal government found out that 23,846 employees who never came to report to work were on their payroll and this has helped reduced the salary bill of February 2016 compared to December 2015 when the BVN audit exercise kicked off by an amount of 2.293 billion naira (about 10.5million euros or $11.5 million). With this discovery the ministry decided that it would carry out periodical reviews and apply computer-aided audit technologies and collaborated with the financial crimes agency and the National Pension Commission to discover and reclaim salaries and pension contributions concerning ghost employees (Punch, 2016).

The Federal Government found out 80,115 ghost officers after integrating payroll of Nigeria Police Force into IPPIS. Prior to the integration, the Nigeria Police Force had 371,800 people in its payroll but an audit in the aftermath of the integration came up with a number of 291,685 with a wage bill of approximately 22.3 billion naira. Although there was an initial resistance such as protest by policemen, the IPPIS integration exercise revealed that 78,315 ghost personnel were padding on to the monthly emolument register (Ibanichuka, 2019; Lekubu, 2013).

Effong et al. (2017) noted that IPPIS has largely managed to address ghost working employees and corruption by the public sector. Ibanichuka (2019) also evaluated its success, and advised its implementation to be applied to the higher echelons of the government, and especially, to local governments to achieve the holistic solutions regarding the problem of ghost workers. Government payroll administration has also become much better and an increased number of MDAs now do not use

manual payroll administration. The IPPIS has saved the country plenty of money since the syndrome of ghost workers has been successfully eradicated as a result of this intervention. Since its introduction in 2007 and up to December 2014, IPPIS was reported to have saved the government 185 billion naira (equivalent to approximately US$1 billion) that denoted the difference between the estimations of the nominal roll submissions and the actual remittances by the IPPIS platform. The first month savings was 416 million naira and 12 billion when it had completed a three year pilot term. The number of MDAs on IPPIS has hit 359, with 237,917 employees already enrolled and 60,450 ghost workers identified. Such a system has also limited red tape experienced with manual payroll management (Ibanichuka, 2019).

According to Olumuyiwa (2019), IPPIS has enhanced the consistency of salary payment noting that the method has helped to reduce the government of Nigeria financial spending by more than 600 billion naira between 2007 and 2019. Some of those pragmatic advantages of IPPIS are better governance, when timely and reliable reports introduce transparency into the board of public finance management, decrease in the cost of governance due to the abolishment of manual operations, and extended trust in the authenticity of general government financial data. Such improvements also stimulated foreign and privately-owned investment in the Nigerian economy, increase in work positions, and the cost of personnel, thus, making the work of government much more efficient and restoring the trust of the people (Aderounmu, 2017; Ibanichuka, 2019).

The adoption of IPPIS has the statistically significant impact in the employee well-being of statistic value of fifty different ministries, departments, and agencies (Faraj and Anichebe 2017). It is reported that the saved government money can accrue on the government coffers by eliminating ghost workers through the deletion of their names on the payroll (Olumuyiwa, 2018). On the same note, according to Micah and Moses (2018), IPPIS has eliminated most forms of fraud although the MDAs are yet to connect their virtual network with the IPPIS system using their own version of virtual network.

IPPIS and Ghost Workers Syndrome: The Negating Lapses

Although the counts of success that IPPIS has enjoyed in addressing the menace of corruption are so immense, the following challenges continue to foil this otherwise beneficial tool. Osisioma (2015) cites some of these challenges as incompetence on the part of the IPPIS staff which is evident in the calculation of wrong data by officers during IPPIS form filling. The dates of appointment and birth are in most occasions uncorrectly placed in the database. The other challenge that is of utmost importance is bordering on interconnectivity issues with certain MDAs. The result is the delay of salary in the state. Others are arbitrary posting and poor training of IPPIS staff to carry out the duty in a good way.

Particularly, some of the key issues of IPPIS are as follows:

a. Opposition to the Public Sector employees: The introduction of Integrated Personnel and Payroll Information System (IPPIS) in Nigeria has received significant opposition by the employees in most Ministries, Departments, and Agencies (MDAs). One good example of this resistance is witnessed at the Federal Ministry of Education. Such employee unions as the Nigerian Union of Teachers (NUT), others,

have been very loud in opposing IPPIS largely due to the fear of losing their jobs and also of alteration of the systems used to manage payrolls. Such resistance has led to much time wasted in the implementation of the system fully, which has brought a conflict between the workers and the executives (Okafor & Osuala, 2020). As an example, during 2019, the NUT protested against IPPIS, stating that the implementation of this system would result in the deletion of lawful workers off of the payroll and create the redundant bureaucracy. Causing respondents to put up resistance has occasionally led to reduced compliance rates as well as the delayed implementation of the same in certain MDAs (Agbi, 2019).

b. Technical questions and Infrastructure problems: Technical questions and infrastructure problems are also a problem that has led IPPIS to be less effective. Among these dilemmas is a situation where there are frequently error in data entry and the system rests. Indicatively, well-hyped usage and implementation of IPPIS have been gravely hampered in the remote regions that lack sufficient technical infrastructure. Nigerian Police Force has been recorded to have system outages and slow data processing thus causing delays in receiving salary payments and incorrectness in the data typed in payroll (Adegoke, 2021). According to a study conducted by Oluwole (2020), the IPPIS implementation in MDAs situated in rural areas was faced with extreme technical problems because of the lack of infrastructure. The delay experienced by employees in most of these regions towards biometric data capturing as well as payroll processing caused displeasure and fighting tendency in most areas by public sector employees.

c. Concerns About Data Security and Privacy: The sensitivity of payroll data in the Integrated Personnel and Payroll Information System (IPPIS) has brought into play a major concern of the security and the privacy of payroll data. Since all the payroll data is on file in the same place, there is a threat of data leakage and unauthorized access. Owing to such concerns, in 2020 disturbing news of a cyber-attack attempt on government databases to gather data of the citizens was reported, causing a further concern of the IPPIS data being vulnerable (Oluwole, 2020). Such centralization is risky because any mischievous people could be in the position to interfere with the confidential information and thus may misuse personal data. Cases of security breaches have also worsened these concerns. It has been reported that sensitive personal data on the employees had been accessed and used improperly since there are no proper security measures incorporated in the IPPIS system. These incidences remind one of the importance of strong data protection measures in order to protect information of employees and to stop the wrongful use thereof (Okafor & Osuala, 2020). The leakage of the personal information is not only breach of the personal privacy but also decreases the confidence in the efficient protection of the sensitive information by the system.

d. Improper Training and Capacity Building: Proper and effective functioning of the IPPIS needs effective training of all the employees who will work on the payroll management. Most of the Ministries, Departments and Agencies (MDAs) have, however, suffered on grounds of not being trained enough or having no capacity building. As an illustration, there is in the Federal Ministry of Health, the employees in charge of IPPIS management have endured a sloppy effectiveness of operations due to poor training. This has led to inefficiencies and mistakes in carrying out payrolls, affecting the effectiveness in the

system (Agbi, 2019). Besides, as indicated by Adegoke (2021), most members of staff in the Nigerian Police Force have faced challenges with the new system because of insufficient training. This is one of the reasons why the management of the payroll has been delayed and it has not been accurate, a matter that also influences the quality of IPPIS. The absence of proper training explains why there should be continuous capacity building that aims at equipping the personnel with adequate resources to handle and operate the system effectively**.**

Conclusion and Recommendations

Introduction of the Integrated Personnel and Payroll Information System (IPPIS) has established a milestone towards enhancing transparency and accountability within the public sector in Nigeria. IPPIS has been able to eliminate cases of payroll fraud as well as excessive expenditure on personnel since it changed this practice of ghost workers by systematically detecting and removing them. The capability of the system to offer up-to-date information about the personnel, ease the administration of payroll and permit the contemporary budgetary routines have been crucial in the fight against corruption and promotion of financial management. The impressive savings made such as over 600 billion naira recorded within the past 10 years since 2007 to 2019, speak volume of how effective the IPPIS is in saving the government the financial strains connected with the administration of ghost workers. The achievement of IPPIS in different ministries, departments, and agencies as well as its performance in helping to lead to the revelation of thousands of ghost workers signifies that the technology is one of the most important instruments in transforming the Nigerian landscape in managing public finances.

Although such accomplishments are in place, challenges are present as well, such as cross-resistance to implementation and constant improvement of systems. However, there are convincing pieces of evidence that IPPIS will have a beneficial result on government payroll administration and corruption levels. It will be important to expand the coverage of the IPPIS to the lower levels of government, especially the local governments, and deal with any remaining challenges so as to entrench its achievements as well as to further build integrity in the public sector. Conclusively, the combating of corruption in the Nigerian public sector saw a huge milestone with the introduction of IPPIS whose implementation and improvement are ongoing and will bring more positive trends in transparency, financial management and governance. On the basis of the findings, the recommendations are the following:

1. **Improved Training and Capacity Building:** As a means of making the IPPIS system more effective, there should be the need to invest in intensive training programs of those people in charge of its management. The training ought to be in terms of the system operations, data handling and troubleshooting to duplicate in ensuring that the staffers are in good position to cope with the complications of the system.
2. **Enhancement of Data Security Measures:** Since the nature of the payroll data being handled by the IPPIS is sensitive, then additional data security arrangement should be tempered and continuously

modified. This involves use of superior encryption techniques, periodical security audit and rigorous access control to avoid data leakage and access to data without permits.

3. **Dealing With Technical and Infrastructure Barriers:** To overcome the technical barriers and barriers in infrastructure, particularly in rural regions, the government ought to provide investments in the technical enhancements of IT infrastructure and stable internet connection. This can include joining hands with telecommunications firms to enhance connection in areas that lack connectivity.
4. **IPPIS and All Levels of Government:** The IPPIS should be extended to other levels of government, especially the local government in order to fully maximize the potential of the program. This growth will also contribute towards solving problems of ghost workers and payroll fraud on ground level so that the benefits of the system can actually be felt in the entire public sectors. The government ought to come up with a gradational strategy to implement IPPIS regarding various administration levels and their specific needs as well as capacity.
5. **Frequent monitoring and evaluation:** The implementation of IPPIS has to be regularly monitored and evaluated in order to allow establishing the effects of implementation as well as the points of improvement. This is going to involve conducting normal audits in order to help in ensuring the accuracy of the information in payroll as well as effectiveness of the system in detecting and stopping undesirable fraud.
6. **Promoting Transparency and Accountability**: More transparency to the IPPIS process would determine its role in fighting corruption even further. The government ought to bring the regular reports on the IPPIS result like the amount of ghost workers eliminated, and the saving they made to be made public. This will not only make the society have more confidence in the system but it will as well give accountability in the implementation and management of the system.

Declarations

Author Contribution

- Tom = T.- Harrison Otuekong Ataide = H.O.A.- Gracewealth Sylvester Okon = G.S.O.

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