

**AN EVALUATION OF INTEGRATED PERSONNEL PAYROLL AND
INFORMATION SYSTEM (IPPIS) EFFECTIVENESS AND IMPLEMENTATION IN
GOMBE STATE**

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Abstract

This study was carried out to assess the effectiveness of the implementation of Integrated Personnel Payroll and Information System (IPPIS) in Gombe State. It aimed at examining the effectiveness of the implementation IPPIS in ensuring safety and integrity of civil servants' personal information, reducing payroll fraud and helping government in planning and budgeting. A survey research design was used in conducting the study. The population of the study is made up of all the 40 Ministries, Departments and Agencies (MDAs) in the State. However, five (5) MDAs were selected base on judgemental sampling and their peculiarity to the objective of the study. Primary source of data collection was employed to obtain information. A total of 65 copies of questionnaire were administered for the purpose of this study. However, 60 copies were correctly completed and returned. Inferential statistics of chi-square (X^2) was used in testing the stated hypothesis of the study. Data obtained were analysed using inferential statistics and it was found that the implementation of IPPIS helps in reducing payroll fraud and corruption, ensuring safety and integrity of civil servant and helps government in planning and budgeting thereby bringing efficiency and transparency in management of personnel costs of Gombe State government . Based on the findings, the study concludes that the implementation Integrated Personnel and Payroll Information System (IPPIS) ensured civil servants personal information safety and integrity. It reduced payroll

fraud and also helps the government in planning and budgeting. The study recommends that Gombe State government should ensure stringent controls and frequent checks that can reduce the risk of payroll fraud, regular audit of payroll and intermittent staff verification exercises at least once a year.

Keywords: *Integrated Fraud, Payroll, Personnel, Information.*

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1. Background to the Study

Payroll fraud has become a serious menace in public financial management system, if not quickly checked or properly managed; it will further impact negatively on already depleted public revenue. Realizing this fact, the government has come up with various measures towards checking the problem. One of these measures was the introduction of Integrated Personnel Payroll and Information System (IPPIS) (Obara, Nangih & Agba, 2021). Integrated personnel payroll and information system is one of the strategy implemented by the Federal Government of Nigeria to digitalize the manual based and file system marred with corruption, inefficiency and inaccuracy of personnel on the civil service in Nigeria (Enakirerhi & Temile, 2017). Sunday, Oro, Ogar, Imong, Jacob, and Rim (2017) poited that 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. Introduction of integrated personnel payroll and information system into the salary administration in Nigeria improved constant payment of employees (Agboola, 2018).

Bureau for Public Service Reform (2015), the quality of government payroll has vastly improved and MDAs have the necessary information for planning their personnel costs. IPPIS has actually reduced corruption by virtually eliminating ghost worker syndrome where applied, thereby reducing the cost of governance. Since the launching of the scheme, from 2007 to December, 2014 the government have saved N185billion (about \$1billion), representing the difference between the money that the government would have realised to the MDAs based on nominal roll submission. According to Idris (2018), IPPIS is designed to undertake human resource management activities from recruitment to separation, including payroll and pension processing. It also facilitates planning; aids budgeting, monitors monthly payment of staff

emoluments against what is provided for in the budgets, ensures database integrity; and easy storage, updating and retrieval of personnel records for administrative and pension processes. The introduction of the IPPIS had resulted in the reduction of ghost workers syndrome, enforcement of compliance with due process on employment of staff in MDAs and prompt and timely payment of salaries and remittance of third party payments (Adeosun, 2018).

Government had expressed worries about the high cost of its workforce, as the system in place before the implementation of IPPIS made it difficult in planning and budgeting, records containing vital information of personnel disappeared from the staff file, such as birth certificates, declarations of age and even certificates of indigene-ship, were often substituted to obtain undue advantage (Olunta, 2022). Manual based of system of payment and record keeping allowed for the non-existing employees commonly known as ghost workers in the civil service, multiple payment of emolument to the employees which was contributed to the high cost of personnel cost as a major cost of the recurrent expenditure (Okeye, Janefraces & Amahadu, 2019).

Gombe State Committee on Local Government Staff Biometric Verification (2017), found that the state government is losing One Billion Two Hundred and Fifty Eight Thousand Three Hundred and Twenty Five Naira Nine Five Kobo (N1,258,473,325.95) annually to payroll fraud which encompasses ghost workers, wrong placement of staff, certificate forgery among others. The Gombe State Government has no accurate and reliable number of personnel in the civil service and consequently inaccurate and problematic budgeting in terms of recurrent expenditure in the state. In an attempt to reduce and possibly eliminate these problems, in 2016, Gombe State Government implemented integrated personnel payroll and information system as means of payment of staff salaries in the state.

These problems as mentioned above coupled with the fact that there has not been any prior research on the effectiveness of the implementation of IPPIS in Gombe State; prompted this study with the main objective of examining the effectiveness of the implementation of Integrated Payroll Payment Information System (IPPIS) in Gombe State. Specifically, the study addressed the following objectives:

- i. To ascertain how Integrated Personnel and Payroll System ensures safety of civil servants personnel information.

- ii. To determine whether proper implementation of Integrated Personnel and Payroll Information System helps in detecting payroll fraud.
- iii. To determine the whether the Integrated Personnel and Payroll System programme will help the Government in Planning and Budgeting.

The following hypothesis were formulated and tested for the study:

Ho¹ Integrated Personnel and Payroll Information System will not properly ensure civil servants Personal information safety and integrity.

Ho² Proper implementation of Integrated Personnel Payroll and Information System will not help in reducing payroll fraud in Gombe State.

Ho³ Integrated Personnel and Payroll Information System will not help Government in planning and budgeting.

2. Literature Review

2.1. Conceptual Review

Integrated Personnel and Payroll Information System (IPPIS) is a child of the Federal Government Reform Programme which was conceptualized at the Bureau of Public Service Reform (BPSR) for the purpose of centralized payment of all civil servants in the employment of the Federal Government. IPPIS was first initiated by the Federal Government in the year 2006 (Nwosu, 2018). Omolehinwa and Naiyeju (2019) described IPPIS as a centralized computer based payroll and management system aimed at the elimination of payroll fraud. It has as its focus, the determination of the actual number of personnel and the total cost of salaries at a glance. It is also aimed at ensuring data integrity so that the personnel information is correct and intact. Aganga (2021) defined IPPIS as biometric system where data of every employee of government has to be captured and payment made directly into the employees bank account. According to Maikudi (2019) IPPIS is a world Bank - assisted project under the Economic Reform and Government Project (ERGP) which was based to establish a reliable and comprehensive database for the public service; facilitate e - manpower planning and assist in providing information for decision making; eliminate double dipping and credentials falsification; facilitate easy storage, update and retrieval of personnel record for administrative and pension process, and to facilitate staff remuneration payment.

The IPPIS department (2015) explained that IPPIS was designed to achieve the following objectives: 1) Facilitate human resources planning by providing information for decision making; 2) Provide a platform for accurate budgeting and annual recurrent expenditure on staff emoluments; 3) Monitor monthly payment of staff emoluments against FGN's annual budget to ensure minimal wastage and leakage; 4) Eliminate payroll fraud such as multiple payment of emoluments to single employee or payment of monthly salary to a non-existent employee; 5) Facilitate easy storage, updating, and retrieval of personnel records; 6) Ensure database integrity so that once entered cannot be manipulated by unauthorized users; 7) Enhance confidence in the process of determining staff emolument cost; 8) Prompt deduction and remittance to accounts of all third parties payments such as Pension Fund Administrators (PFAs), National Health Insurance Scheme (NHIS), Pay As You Earn (PAYE).

Letswa and Egwuem (2018) noted that corruption and widespread illegality are traceable to ancient civilization. Rebuilding of public confidence and increased efficiency in public service have prompted human civilization to adopt ways of eliminating or minimizing widespread corruption and serve the society for optimum productivity. Abiodun and Anihebe stated that IPPIS and the government integrated financial management will enhance accountability and transparency in the management of state resources. The IPPIS has an inbuilt mechanism to detect 'ghost workers' and is based on verified aims and estimates. Consequently, it will broaden employment opportunities, reduce corruption in the public service and reduced personnel costs. The efficiency in government business transactions is enhanced as it builds confidence among stakeholders and the business community in general.

According to Enakirerhi and Temile (2017), the Integrated Personnel and Payroll System is a good program no doubt. The whole world is now in the era of technological knowhow and Nigeria cannot afford to be left behind. Government goals for introducing IPPIS program which includes improved human management effectiveness, increase confidence in government payroll cost and expenditure management, improvement in overall management reporting and planning. Entrenchment of transparency and accountability in the Public Service Human Resource records can be significantly achieved with proper restrictions and adequate security measures put in place.

Hamza and Ahmed (2018) state that IPPIS model is one of the best reforms that succeeded in Nigeria. It helps in making salary payment easy for federal civil servants as at when due. It also enables government to have vivid account of the number of employees captured in payroll.

The system help reduce payroll fraud by eliminating ghost workers to the barest minimum. The Integrated Personnel Payroll and Information System (IPPIS) 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 emoluments, so the efficiency in transacting government business is also enhanced through IPPIS (Agboola, 2018).

Nangih and Davies (2017), with the help of IPPIS and BVN, of the 312000 public servant that were audited by federal government, 23,306 were found to have received their salaries unlawfully or did not exist. Some of them even received payments from several source at the same time. 7% of the audited government personnel did not exist or were double paid. Ghost workers exists because of bureaucracy create its own weaknesses. This is not peculiar to Nigeria. Evidence points to high occurrences of ghost workers in third world countries.

2.2. Empirical Review

Okeye, Janefraces, and Amahadu (2016) examined the effect of IPPIS on Federal government recurrent expenditure in Nigeria. The study made use of secondary data obtained from Budget Office of the federation (BOF) Annual report from the office of the Accountant General of the Federation (OAGF) together with the audited financial statement and Central Bank of Nigeria (CBN) statistic bulletin. The relevant data were subjected to statistical analysis using T-test statistics. The result revealed that there is significant difference in Government recurrent expenditure following the introduction of IPPIS in 2007. It was also empirically verified that the percentage of the fund saving to the budgeted expenditure shows that the implementation of IPPIS has resulted in fund saving for the federal government of Nigeria. The researchers, recommended that the training of the operators of IPPIS should be technological compliant. Periodic monitoring or verification exercise of the MDAs should be adopted by the office of Accountant general of the federation verifying the civil servants that have left the service.

Hamza and Ahmed (2018) analysed the impact of IPPIS and BVN in eliminating payroll fraud and corruption, efficiency and transparency in management of personnel costs in local governments of Gombe state. Primary data were collected from 103 respondents. The data were analysed using descriptive statistic and Chi square was used to test the hypothesis formulated. The study found out that integration of BVN and IPPIS will help in eliminating payroll fraud

and corruption thereby bringing efficiency and transparency in management of personnel costs in the selected local government areas of Gombe state.

Idris, Adaja and Audu (2020) examined the effects of ghost workers syndrome and how the instrumentality of integrated personnel payroll and information (IPPIS) could address the menace in the public service in Nigeria. The researchers elicit data from both primary and secondary source. The data were analyzed using the simple percentage, frequency table, mean scores and spearman rank order correlation technique. The study concluded that the ghost worker syndrome is highly imminent in the public revenue thus recommended that integrated personnel payroll and information system should be adopted in the public service to ensure a virile economy through enhance productivity.

Agboola (2018) examined the strategies adopted by Integrated Personnel and Payroll Information System (IPPIS) in addressing ghost worker syndrome in the Nigerian public sector. It critically looked at the effect of ghost worker on public service salary administration and also to analyse the challenges faced in the implementation of the IPPIS 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 was (450) consisting of senior and junior workers of administrative, finance and audit departments. 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.

Abiodun and Anihebe (2017) examined the effect of the implementation of Integrated Personnel Payroll Information System (IPPIS) on employee welfare using fifty Ministerial, Department and Agencies. The study was based on survey and descriptive research design and the data were collected using questionnaire structured in binary format. Binary logistic regression analysis was employed. The result showed that the implementation of IPPIS has weak positive relationship with employee welfare but it is statistically significantly. The findings of the study showed that the identification and remover of ghost workers from the payroll will save the government huge amount which can be used to ensure regular salary and full implementation of Shonekon committee recommendation on employee welfare. Based on the findings, the study recommended that staff audit should be carried out and IPPIS programme should be implemented in all the three tiers of government in Nigeria

Enakirerhi and Temile (2022) explored the Integrated Personnel and Payroll Information System (IPPIS) in Nigeria by looking critically at the challenges of the implementation of IPPIS, benefits derived from IPPIS if fully implemented and what the future holds. The study articulated various federal government announcements, pronouncements, opinions of stakeholders, presentations to international bodies and various articles on the pages of newspapers and few published works and reached conclusion. The study stated that accurate and reliable personnel information, reduction or elimination of corrupt and sharp practices, facilitation of modern scientific and accurate budgeting and forecasting are the major benefits of IPPIS. These benefits are, however, threatened by skills transfer problem, poor supporting infrastructure, technological barriers for inter MDAs transfer, resistance from stakeholders and lack of will for accelerated implementation. They concluded that the future looks bright with IPPIS implementation set to serve as platform for budgeting projection and planning, acts as database for national statistics and enable reduction in governance cost.

3. Methodology

A survey research design was used in conducting the study. The population of the study is the entire MDAs in Gombe State. Gombe State Government has 40 MDAs, from which samples of 5 MDAs were selected best on judgemental sampling technique and their peculiarity to the research in question. Judgemental sampling is the selection of certain groups or individuals as sample mainly because of their (respondents) relevance to the investigation being carried out (Adefila, 2008). IPPIS is managed by Office of the Accountant-General of the Federation (OAGF) in collaboration with Office of the Head of Service (OHCSF), Federal Civil Service Commission (FCSC), Budget Office of the Federation (BOF), Office of the Auditor-General of the Federation (OAUGF), and Central Bank of Nigeria (CBN) (Omolehinwa & Naiyeju, 2015). The selected MDAs are Ministry of Finance, Office of Accountant General, Civil Service Commission, Office of State Auditor General and Gombe State Budget Office.

Primary source of data collection was employed to obtain information. A total of 65 copies of questionnaire were administered for the purpose of this study. However, 60 copies were correctly completed and returned. Inferential statistics of chi-square (X^2) was used in testing the stated hypotheses of the study. The analysis was conducted using SPSS 20.0.

4. Data Presentation and Analysis

4.1. Reliability Test

According to Adefila (2008) Reliability in research is the stability or the consistency of the occurrence of an event. Olorunnisho and Fasina (2018) stated that a test instrument is said to be reliable if it measures consistently over time the same instrument/item and produce results that are consistently similar. This implies that any variation in the result may be insignificant to produce sufficient evidence that the instrument used is not reliable. Therefore in this study the Cronbach's Alpha coefficient was used to test the data gathering instrument for reliability as par table below

Table 1: Reliability Test

Questions	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha Reliability Test
Question1.1	27.0833	35.298	.961	.962
Question1.2	27.3667	32.541	.945	.964
Question1.3	27.5000	34.356	.867	.967
Question2.1	27.0333	35.219	.912	.964
Question2.2	27.0167	35.474	.959	.963
Question2.3	27.1167	32.884	.943	.964
Question3.1	26.9500	38.014	.910	.967
Question3.2	27.0667	38.640	.834	.969
Question3.3	26.6000	41.668	.818	.975

Source: Computed by the researcher using SPSS 20.0

Table 1, shows the reliability test carried out using Cronbach alpha. George and Mallery (2020) provided the following rule of thumb for the Cronbach alpha $>.9$ is Excellent, $>.8$ is Good, $>.7$ is acceptable, $>.6$ is questionable, $>.5$ is Poor and $<.5$ is unacceptable. Hence Cronbach alpha of more than 90% for individual items in the questionnaire show that the instrument is fit for the study objectives.

4.2. Data Presentation and Analysis

Table 2: Safety and integrity of personal information of civil servant due to IPPIS implementation in Gombe State

S/NO	Item	SA	A	D	SD	TOTAL
1	IPPIS ensures database integrity once entered cannot be manipulated by unauthorized users;	34 (57%)	17 (28%)	7 (12%)	2 (3%)	60 (100%)
2	Personnel information is now more authentic and secured than before	30 (51%)	14 (23%)	8 (13%)	8 (13%)	60 (100%)
3	Personnel information is secured and cannot be altered, database integrity and safety is assured.	18 (27.5%)	32 (55%)	0 (12.5%)	10 (5%)	60 (100%)

Source: Field Survey, 2022

Information from table 3 shows the responses on the safety and integrity of Personal Information of Civil Servant due to IPPIS implementation in Gombe State Item one reveals that 9 respondents disagreed that IPPIS ensures database integrity once entered cannot be manipulated by unauthorized users; while 51 respondents agreed. It follows that about 85% of the respondents were affirmative to the assertion. Item two on Personnel information is now more authentic and secured than before 16 (26%) of the respondents disagreed while 44 (74%) respondents agreed that Personnel information is now more authentic and secured than before. On Personnel information is secured and cannot be altered, database integrity and safety is assured. Item 3 reveals that 10 respondents disagreed and 50 respondents agreed that Personnel information is secured and cannot be altered, database integrity and safety is assured.

Table 3: Chi-Square Test based on objective I

	IPPIS ensures database integrity once entered cannot be manipulated by unauthorized users;	Personnel information is now more authentic and secured than before	Personnel information is secured and cannot be altered, database integrity and safety is assured.
Chi-Square	39.867 ^a	21.600 ^a	12.400 ^b
Df	3	3	2
Asymp. Sig.	.000	.000	.002

Source: Computed by the researcher using SPSS 20.0

The result of the chi-square test in the table 3 shows significant value of 0.000, 0.000 and 0.002 for questions 1.1, 1.2 and 1.3 respectively which are less than 0.05 values set for alpha. Therefore, the hypothesis which states that, “Integrated Personnel and Payroll Information System will not properly ensure civil servants personal information safety and integrity in Gombe State is rejected. This means that the implementation Integrated Personnel and Payroll Information System (IPPIS) ensure civil servants Personal information safety and integrity in Gombe State.

Table 4: Implementation of IPPIS and the reduction of payroll fraud in Gombe State

S/NO	Item	SA	A	D	SD	TOTAL
4	IPPIS program reduces payroll fraud and as such reduce government expenses on salary	36 (60%)	19 (32%)	0 (0%)	5 (8%)	60 (100%)
5	IPPIS eliminates duplicity and non-existing personnel	37 (62%)	15 (25%)	6 (10%)	2 (3%)	60 (100%)
6	IPPIS enhances accuracy and reliability of the number of workers in government payroll.	39 (65%)	11 (18%)	2 (3%)	8 (14%)	60 (100%)

Source: Source: Field Survey, 2022

Item 4 from table 5 reveals 36 and 19 respondents respectively strongly agreed and agreed that the IPPIS program reduces payroll fraud and as such reduce government expenses on salary while 8% of the respondents disagreed that the IPPIS program reduces payroll fraud and as such reduce government expenses on salary. On IPPIS eliminates duplicity and non existing personnel 37 respondents strongly agreed, 15 respondents agreed, 6 respondents disagreed and 2 respondents strongly disagreed. Item 6 reveals that 39 respondents strongly agreed, 11 respondents agreed, 2 respondents disagreed and 8 strongly disagreed to the assertion. This shows that 83% of the total respondents affirmed to the statement that IPPIS implementation helps in reduce payroll fraud in Gombe State, hence enhances accuracy and reliability of the number of workers in government payroll this is similar to what was found by (Nwosu, 2010)

Table 5: Chi-Square Test based on objective II

	IPPIS program reduces payroll fraud and as such reduce government expenses on salary	IPPIS eliminates duplicity and non-existing personnel	IPPIS enhances accuracy and reliability of the number of workers in government payroll.
Chi-Square	24.100 ^a	48.933 ^b	54.000 ^b
Df	2	3	3
Asymp. Sig.	.000	.000	.000

Source : Computed by the researcher using SPSS 20.0

The result of the chi-square test in the table 5 shows significant value of 0.000, 0.000 and 0.000 for questions 2.1, 2.2 and 2.3 respectively which are less than 0.05 values set for alpha. Therefore, the hypothesis which says that, “Proper implementation of Integrated Personnel Payroll and Information System will not help in reducing payroll fraud in Gombe State is rejected. This means that the implementation Integrated Personnel and Payroll Information System (IPPIS) reducing payroll fraud in Gombe State. This is similar to what was earlier found by (Hamza & Ahmed, 2018) and (Nangih & Davies, 2017)

Table 6: IPPIS and Planning and Budgeting of Gombe State Government

S/NO	Item	SA	A	D	SD	TOTAL
7	IPPIS platform helps in providing accurate budget and annual recurrent expenditure on staff emoluments.	35 (58%)	21 (35%)	4 (7%)	0 (0%)	60 (100%)
8	This new scheme will aid easy updating and retrieval of personnel record for administrative and pension processing.	28 (40%)	28 (47.5%)	4 (7.5%)	0	60 (100%)
9	The IPPIS program will aid government in manpower planning and development	52 (87.5%)	8 (12.5%)	0	0	60 (100%)

Source: Field Survey, 2022

Table (6) revealed that 58% of the respondents strongly agreed, 35% agreed, and 4% disagreed that the IPPIS platform helps in providing accurate budget and annual recurrent expenditure on staff emoluments. On the new scheme will aid easy updating and retrieval of personnel record for administrative and pension processing 18 (40%) respondents strongly agreed, 19 (47.5%) respondents agreed and 3 (7.5%) disagreed with the statement.

Table 7: Chi-Square Test based on objective III

	IPPIS platform helps in providing accurate budget and annual recurrent expenditure on staff emoluments	This new scheme will aid easy updating and retrieval of personnel record for administrative and pension processing	The IPPIS program will aid government in manpower planning and development
Chi-Square	24.100 ^a	19.200 ^a	32.267 ^b
Df	2	2	1
Asymp. Sig.	.000	.000	.000

Source: Computed by the researcher using SPSS 20.0

The result of the chi-square test in the table 7 shows significant value of 0.000, 0.000 and 0.000 for questions 3.1, 3.2 and 3.3 respectively which are less than 0.05 values set for alpha. Therefore, the hypothesis which says that “Integrated Personnel and Payroll Information System will not help government in planning and budgeting is rejected. This means that the implementation Integrated Personnel and Payroll Information System (IPPIS) helps Government in planning and budgeting.

5. Conclusion and Recommendations

Transparency and accountability remain essential of solving payroll fraud and corruption in Nigeria. Since payroll fraud results from manipulation of payroll technology. The whole world is now in the era of technological knowhow and Nigeria cannot afford to be left behind. Based on the findings, the study concludes that the implementation Integrated Personnel and Payroll Information System (IPPIS) ensured civil servants personal information safety and integrity. It reduced payroll fraud and also helps Government of Gombe State in planning and budgeting. From the foregoing, the study recommends that Gombe State Government should ensure stringent controls and frequent checks that can reduce the risk of payroll fraud and regular audit of payroll and intermittent staff verification exercises at least once a year.

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