

IPPIS and the Ghost Workers' Syndrome in Nigeria's Public Sector

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Abstract: This research paper examined if the introduction of integrated personnel payroll information system (IPPIS) could eradicate ghost worker from the payroll in Nigeria's public service. The historical research method was adopted. Based on the findings, it was concluded that the implementation and deployment of Integrated personnel and payroll management system (IPPIS) have to a great extent reduced the incentive, capacity and opportunity of fraudulent individuals to perpetrate payroll fraud at all levels. However, there are some challenges: There are technological barriers. Most of the IPPIS staff has not been exposed to oracle training. Major MDAs are yet to connect to the IPPIS platform over a virtual private network. Thus, it is recommended that MDAs at all levels should key into the IPPIS platform in line with the Federal Government Public sector reform agenda to minimize payroll fraud in Nigeria.

Keywords: IPPIS, Ghost workers, Public sector.

INTRODUCTION

Government at all levels in Nigeria is arguably the biggest employer of labour. However, this huge workforce is riddled with a lot of challenges amongst which are the problem of ghost workers. According to Oguzierem and Sofiri [1], ghost workers and payroll fraud refers to all processes of employee impersonations that have salary cost implication on the concerned government.

It includes all illegal, unauthorized, unqualified, fictitious and non-existing staff that makes salary claims from the government coffers. This implies that underage, overage, backdated employments, inherited employments, unqualified staff and unauthorized staffs even though they report for work daily; are categorized as part of ghost workers and payroll fraud in the public service. In most instances, these fraudulent public officeholders forge the necessary documents and authorizations to add an employee on the payroll.

McCallum and Tyler [2], in Oguzierem, Sofiri and Okodudu [3] asserted that Apart from traditional ghost workers which are fictitious and non-existing employees added to the payroll by payroll managers, there are also the non-apparent ghost workers. These categories of ghost workers' fraud are real staff in the public sector who receives fictitious pay through payroll irregularities. They include staff who receive unearned salaries through false means; for instance, staff who have multiple jobs in the civil service, receives dual or many salaries using pseudo names, employees who earn levels of pay or allowances greater than their rank, employees on temporary absence or leave of absence but who continued to earn full salary, and employees on transfer or retirement but whose names are in the payroll. The ghost workers

syndrome is not limited to the salary payroll but also to pension payroll as many of the ghost workers enumerated above naturally graduate to the pension scheme while others are added by managers of the pension payroll. The problem was so severe that the pension schemes of many of the parastatals of the government spend huge resources in trying to fish out the culprits and in some cases collapsed under the weight.

Ghost workers are a huge drain on the resources of the country as hundreds of billions of Naira is spent paying salaries and pensions entitlements to non-existent workers and in many cases to individuals who have no reason for collecting such pay other than the fact that they knew somebody who could easily add their name to the payroll. For example, the ministry of finance recently revealed that almost 24,000 ghost workers were discovered in the payroll of the federal civil services which saved the government in excess of N2billion Naira in salaries in 2016. This is in addition to the over 60,000 ghost worker weeded out of the federal government payroll in 2014. Many reasons have been adduced for the menace of ghost workers in Nigeria and other developing countries of the world. Olken and Pande [4] argue that fraud as a result of the ghost workers syndrome is mainly due to inadequate

research/information on the phenomena. The problem has become quite pronounced and noticeable considering the the present economic realities in the country. With falling prices in crude oil the major source of income of the country, the government has been known to borrow to pay salaries of workers many of whom are ghosts. Whatever the causes of the problem, the point remains that it cannot be allowed to continue. In order to find a lasting solution to the problem, the federal and state governments have over the years instituted several policies many of which has failed the yield the desired result. For example, the governments at all levels over the years have embarked on employee verification processes including bio-data capturing, head counts at work desks bank/worker ID verifications all of which have yielded varying degrees of success but has failed to bring about a lasting solution.

In search of that elusive solution, the government in 2006 introduced the Integrated Payroll and Personnel Information System (IPPIS) to provide a reliable and comprehensive database for the public service to facilitate manpower planning, eliminate record and payroll fraud, facilitate easy storage, update and retrieve personnel records for administrative and pension processes, and facilitate convenient staff remuneration payment with minimal waste and leakage. The project which began a phased and gradual implementation in 2007 has recorded a lot of success and is seemingly promising to achieve more in the nearest future. For example, since its inception the magnitude of ghost workers discovered in the federal government payroll have never been recorded in the history of Nigeria.

Therefore, the aim of the paper is to examine the influence Integrated personnel payroll information system on the elimination of ghost workers on Public sector payroll in Nigeria.

Theoretical Framework

This research paper will be guided by the fraud diamond theory as proposed by Wolfe and Hermanson [5]. They posit that fraud is occurs due to four factors. These are the: Incentive/Pressure, Opportunity, capability and Rationalization. According to Wolfe and Hermanson [5], most frauds would not occur without the right person with the right ability to carry out the fraud. Furthermore, the right person will have to observe and take advantage of an “Opportunity to commit the fraud considering that and incentive and rationalization can draw the person toward it. But the person must have the capability to recognize the open doorway as an opportunity and to take advantage of it by walking through, not just once, but time and time again.

A closer study of the ghost workers syndrome indicates that most of the factor as espoused by Wolfe and Hermanson [5] are present in the ghost workers fraud environment in Nigeria. For Example, the prior system of manual personnel and wage management system basically was an open invitation to commit fraud. Thus, the overworked manual system was an opportunity. Capability to commit the fraud is provided by insiders in positions of authority who see the extra money to be made as an incentive while it is rationalized by the difficult economic environment and other corruption going up higher up in the food chain of the government.

Concept - Ghost Worker Fraud

Larson [6] defined fraud as an act that is intentionally deceptive and is designed to provide the perpetrator with an unlawful gain or access to resources or to deny a right to a victim. Fraud involves the false representation of facts, whether by intentionally withholding important information or providing false statements to another party for the specific purpose of gaining something that may not have been provided without the deception.

Payroll fraud as it relates to ghost workers is arguably the biggest and most persistent type of fraud in Nigeria costing the government hundreds of billions of Nigeria every year in lost revenue to the fraudsters. Like we stated earlier, ghost workers and payroll fraud refers to the entire processes of employee impersonations that have salary cost implication on the government. It includes all illegal, unauthorized, unqualified, fictitious and non-existing staff that makes salary claims from the government coffers. The foregoing implies that underage, overage, backdated employments, inherited employments, unqualified staff and unauthorized staffs even though they report for work daily; are categorized as part of ghost workers and payroll fraud in the public service. In some instances, these fraudulent public officeholders forge the necessary documents and authorizations to add an employee on the payroll.

Ghost workers are therefore nonexistent employees whose names and other particulars are kept on the organization's payroll and salaries paid to them but received by others (most likely the fraud) who had the name included or left in the register. Ghost workers may be kept on the payroll if payroll managers delay in removing the names of individuals who no longer staff of the organization from the payroll [7]. In some cases, payroll clerks may include names of fictitious or separated employees on the payroll, forge their signatures, and collect the salaries on their behalf [8].

Ghost workers inserted in the payroll through collusion are usually difficult to detect as a result of the fact that those who ought to be responsible for

stopping the ghost names from entering the payroll are themselves part of the crime. Internal control weaknesses in government agencies also create the environment for such crimes to fester [9]. The creation of ghost workers may also occur in an organization if a single person is responsible for processing personnel and payroll transactions from the beginning to the end. Such individuals may create or maintain ghost workers on the payroll without the names being detected. Due to the large number of employees in the public sector, head count exercises are usually conducted by governments to identify the ghost workers and remove them from the staff roll [10]. But these exercises hardly yield the required results again because of collusion by insiders.

Integrated Payroll and Personnel Information System (IPPIS)

Initially all levels of government used the manual based personnel management system. This system worked well for a time because the number of people in the government payroll was limited. But as time went on, the increase in the government activities meant that more people were recruited into the civil service. The increase in the number of people employed by government meant that the manual personnel management system could no longer handle the magnitude of entries required to keep it fully updated at all times. The lapses in the manual system led to fraudsters taking advantage to insert names of ghost workers which cost billions in salaries and other entitlements [18].

In order to solve the problem of ghost workers and streamline the records of all government employees led to the introduction of the Integrated Payroll and Personnel Information System (IPPIS) in 2006[19]. In October 2006, the federal government conceived the Integrated Payroll and Personnel Information System (IPPIS) to provide a reliable and comprehensive database for the public service to facilitate manpower planning, eliminate record and payroll fraud, facilitate easy storage, update and retrieve personnel records for administrative and pension processes, and facilitate convenient staff remuneration payment with minimal waste and leakage.

IPPIS and ghost workers in Nigeria

The Accountant General of the Federation said Federal government of Nigeria saves N20billion monthly through IPPIS [11].

Accordingly, from April 2007 when the scheme commenced, 459 MDAs that were enrolled with a total number of 310,453 staff and over N120 billion cumulatively saved as a result of the difference between the amount Government would have released to the MDAs based on appropriation and actual

amount released and paid through IPPIS. The massive financial losses occasioned by payroll fraud through the use of ghost workers are gradually being discovered and eliminated by reason of the introduction of IPPIS. Enormous savings have been made which is been used to enhance overhead and capital releases to the MDAs[12].

The Nigerian Public service is reportedly heavily burdened with a ghost population, who not only unexpectedly write job applications and present themselves for interviews, but who also open bank accounts and collect salaries, despite their human shortcomings! Curiously, the CBN's "know your customers" directive to banks was obviously no deterrent to the establishment of bank accounts for such ghosts.

In July 2011, the Rivers State Universal Basic Education Board reported losses of N2.4bn annually to 1477 ghost workers, while the National Identity Management Commission, also revealed that, after conducting a biometric data exercise, it had uncovered 4000 ghost workers out of about 10,300 employees on its payroll. Furthermore, in December 2011, Garba Tagwai, the Niger State Commissioner for Local Government Affairs also noted that "No fewer than 20000 ghost workers have been detected on the pay roll of the 25 Local Government Areas of Niger State". The Ekiti State Governor, Dr. Kayode Fayemi, in the first tenor also observed ghost workers, prior to his administration, Ekiti State government lost over N3bn annually to ghost workers out of a projected annual budget of N80bn. Unfortunately, the federal government is not immune to such fraudulent revenue leakages; Indeed, in 2001, the incumbent Accountant General of the Federation, Chief Joseph Naiyeju, reported the discovery of 40,000 ghost workers following a man-power verification exercise. Similarly, 6000 ghost workers were detected after the completion of a staff audit, when Mallam Nasir El Rufai was Minister, of the Federal Capital Territory in 2006; revealingly, the FCT government was losing about \$8m annually, due to ghost workers on its payroll. The Bureau of Public Service Reforms (BPSR) when El Rufai was Chairman, later signed a World Bank sponsored \$4.9m contract with the Nigerian-based System Specs Consortium in October 2006, for the provision of a more coherent Integrated Personnel and Payroll Information System (IPPIS). In May 2009, the House of Representative Committees on Customs and Excise also discovered that about 50% of the 20,000 workforce in the Nigeria Customs Service were ghost worker. Former Finance Minister, Mr. Olusegun Aganga, in July 2011, reported that the federal government had removed a total of 43,000 ghost workers from the old payroll of 112,000 employees in several MDAs, between 2010 and 2011, through the implementation of the IPPIS. Curiously, the Chairman

of the Nigeria Pension Reform Task team, Ahaji Abdurashed Maina disclosed in February 2012, that on completion of a successful nationwide biometric verification of pensioners, his team detected 71,133 fake pensioners. Furthermore, N151bn fraud was also uncovered in Pension offices across the country. Inexplicably, despite the available documentary evidence, especially from banks, none of the identified beneficiaries of the ghost worker scam has ever been prosecuted and convicted or indeed, constrained to return either all the stolen funds or forfeit all assets or property derived therefrom. Inexplicably, over 3years, thereafter, these invisible 'blood sucking' demons still oppressively flourish and haunt us, as the following, more recent media reports confirm. 'Fed Govt probes 11,000 ghost workers' [13] According to Finance Minister, Kemi Adeosun, "The Federal Government is investigating additional 11,000 workers to know if they are ghost workers"; however, about 23,000 such workers were uncovered recently, saving the government N2.29 billion monthly." 'EFCC probes clues in payment of N1b to 'ghost' workers' [13] "Detectives are probing fresh clues on the alleged diversion of public funds to pay 23,000 ghost workers. Slush accounts, The Economic and Financial Crimes Commission (EFCC) was shocked to discover that most of the slush accounts used for the pay fraud have either irregular Bank Verification Number (BVN) or no BVN at all. Also, the Minister has asked the Director General of Pension Commission, Ms Chinelo Amazu, to appear before a probe panel, on how Pension Funds Administrators (PFAs) allegedly generated fake PFA numbers for "ghost workers".' 'EFCC detects 37,395 ghost workers in federal civil service, says Magu' [14] "The EFCC chairman said in Abuja, that it had detected 37,395 ghost workers on the payroll of the federal civil service. He also noted that "with regard to procurement frauds, there has been a sharp rise in the number of petitions coming to the commission relating to violations of the Public Procurement Act 2007." 'Federal government uncovers 5,000 more ghost workers, says Osibanjo' [14] "Prof. Osibanjo, who spoke at a church programme in Ogere, Ogun State, said the government uncovered additional 5,000 ghost workers in the civil service. The discovery brought the number of ghost workers uncovered to 40,000 under the Single Treasury Account (TSA)." 'FG removes 50,000 ghost workers from payroll' [14]. The Senior Special Assistant to the President on Media and Publicity, Garba Shehu reported that "Through a notable initiative, by the Efficiency Unit of the Federal Ministry of Finance, the government has embarked on the continuous auditing of the salaries and wages of government departments; as a result, about N13bn will be saved from the existing monthly salary bill of N151bn as from February 2016. In addition, N1.1bn would also be saved from the existing monthly pension bill of N15.5bn." Instructively, from the foregoing, the federal, states and 774 local governments nationwide

may sadly, have harbored more ghost workers than flesh and blood employees on their payroll. Nonetheless, despite the elimination of thousands of ghost workers from the respective payrolls, the recurrent expenditure budgets of government have continued to steadily increase rather than reduce; worse still, both federal and some state and local governments also owe a backlog of several months' salaries which they now seek to fund with high priced loans.

The Federal Government on Monday the 10th of June, 2013 said it had so far identified 46,821 ghost workers in 215 of its ministries, departments and agencies where it had introduced the Integrated Payroll and Personal Information System – IPPIS. The IPPIS is a new innovation of the government that is meant to enhance efficient personnel cost planning and budgeting based on actual verified numbers and not estimates. In her address, the Minister of Finance, Dr. Ngozi Okonjo-Iweala, confirmed the development while presenting at the 2013 Ministerial Platform in Abuja. Furthermore, Okonjo-Iweala said, as of January this year, the IPPIS had 153,019 members of staff of 215 MDAs. Most noteworthy is that work is currently ongoing to bring in the other 321 MDAs into the system. In addition, this was part of the reform measures aimed at ensuring transparency and accountability in the management of government resources. The minister said, "The Integrated Payroll and Personal Information System enhances the efficiency of personnel cost planning and budgeting, as personnel cost will be based on actual verified numbers and not estimates. As of January 2013, two hundred and fifteen MDAs (153,019 staff) are on the IPPIS and savings on payroll cost to date is N118.9bn while work is ongoing to bring in other 321 MDAs not yet on the IPPIS. In regards, identifying about 46,821 ghost workers." [17] After integrating the payroll of the Nigeria Police Force into the Integrated Payroll and Personnel Information System (IPPIS), the Federal Government of Nigeria has discovered 80,115 ghost officers on the force's payroll. According to a Premium Times report, before the integration, members of the Nigeria Police Force on the payroll stood at 371,800. But a subsequent audit from the Office of the Accountant-General of the Federation, showed it to be actually 291,685 with a gross salary of about ₦22.3 billion. According to Presidency sources, after overcoming stiff opposition "including sponsored protests by policemen in Abuja and Lagos", NPF was eventually enrolled into the Integrated Payroll and Personnel Information System (IPPIS) which revealed that officials of the force have padded the monthly emolument register with 78,315 ghost personnel[7].

Empirical Review

Idris, Adaja and Audu [12] in their study examined the effects of ghost workers syndrome and how the instrumentality of integrated personnel payroll

and information system (IPPIS)] could address the menace in the public service. The researchers collected data from both primary and secondary sources and analyzed same using the simple percentage, frequency tables, mean score and spearman rank order correlation technique. The findings of the research showed that ghost workers syndrome is highly imminent in the public service thus, recommends that the integrated personnel payroll and information system (IPPIS) should be adopted in the public service to ensure a virile economy through enhance productivity.

Oguzierem, Sofiri and Okodudu [3] focused on development implications of ghost workers fraud in primary and secondary education sector in Bayelsa State. The study for which data was collected from a sample of 622 public servants involved in the administration of primary and secondary education sector, drawn through purposive and simple random sampling techniques used chi-square statistic in testing the hypotheses for the research. The results results of the study indicated that irregular payment of salaries and allowances of employees, inadequate funding for provision of facilities and poor service delivery are some of the outcome occasioned by high incidence of ghost workers fraud in primary and secondary education sector in Bayelsa State. The study therefore recommended the use of forensic accountants for regular audit and routine visit to each school to eradicate the problem of ghost workers and payroll related fraud in order to save public funds for infrastructural development especially in primary and secondary education sector.

Adongoi and Eyo [16] investigated Corruption in the Civil Service: A Study of Payroll Fraud in Selected Ministries, Departments and Agencies (MDAS) in Bayelsa State of Nigeria. The study whose objectives was the to unravel the factor responsible for payroll fraud in the state adopted ex-post-facto research design and gathered collected data mainly from secondary sources found that the crime of payroll fraud persists in Bayelsa State civil service despite measures taken by government to stem the fraud. It also showed that challenges such as inadequate funding and corruption confronting the Economic and Financial Crime Commission (EFCC) are responsible for the futile prosecution of culprits. The study thus recommended that others that Bayelsa State Government should train Forensic accountants to handle all her Ministries Departments and Agencies (MDAs) as a proactive measure to check fraud.

Enakirerhi and Temile [11] explored the Integrated Personnel and Payroll Information System (IPPIS) in Nigeria by looking critically at the challenges of implementation of IPPIS, benefits to be derived when IPPIS is fully implemented and what the future holds. The study which descriptive in nature

outlined that accurate and reliable personnel information, reduction or elimination of corrupt and sharp practices, facilitation of modern scientific and accurate budgeting and forecasting are the major benefits of IPPIS. These benefits are, however, threatened by skills transfer problem, poor supporting infrastructure, technological barriers for infer MDAs transfer, resistance from stakeholders and lack of will for accelerated implementation.

Ikechukwu and Chikwe [15] focused on ghost workers syndrome and electronic human resource management in local government areas in Imo state. The study took a descriptive survey approach and data was sourced from the 164 completed and returned using five point likert scale questionnaire administered on the senior human resource management staff of sixteen selected local government areas in Imo state. The data was analyzed with Mann Whitney test (U) and the result revealed that the maladies that have infested the Nigerian local government system can be tackled through the effective deployment of electronic human resources management tools and that this will result in the reduction in the personnel cost which will help position the LGAs for effective and efficient grassroots service delivery.

Oguzierem and Sofiri [3] assert that ghost workers and related payroll fraud have persisted in public service in Nigeria due to its multifarious nature and dimensions. Thus, their paper examined unauthorized employment as an emerging dimension of ghost workers and payroll fraud and how it affects wage bills of Local Government Areas (LGAs) and Rural Development Areas (RDAs) in Bayelsa State. The study adopted ex post-facto research design and collected data through secondary sources. The research findings revealed that for pecuniary and other reasons, public office holders in LGAs and RDAs in Bayelsa State were involved in continuous unauthorized employment that have bloated the wage bill and diverted funds meant for development of local areas. The study among other measures, recommended that matters relating to employment should not be decentralized, but handled by the Local Government Service Commission, under strict guideline that will be issued by the Governor.

In another study, Nyaledzigbor [16] researched on Payroll Fraud: Effects of Ghost Names on the Government Wage Bill in Ghana. The objective of the study was to extend Cressy's conceptualization of the fraud triangle theory to test the applicability of Reinikka and Svennson's graft estimation model by using non-probability quota sampling system to select 85 heads of public agencies for participation in a the survey. Using correlation and multiple regressions as method of analysis, the findings revealed a statistically significant, positive relationship between the number

of opportunities for ghost workers and the number of ghost workers. However, there was a negative relationship between the size of government agencies and both the number of opportunities for ghost workers and the number of ghost workers. The implications for social change include recommendations to revise the Financial Administration Act of Ghana by introducing new controls in the payroll administration at the Controller and Accountant General's office.

CONCLUSION AND RECOMMENDATIONS

From the foregoing, we can conclude that the implementation and deployment of an electronic personnel and payroll management system such as the IPPIS will to a great extent reduce the incentive, capacity and opportunity of fraudulent individuals to perpetrate payroll fraud by including names of ghost workers in the payroll of governments at all levels. Thus, it is recommended that governments at all levels implement and deploy an electronic payroll system such as the FGs IPPIS to ensure efficient use of both human and monetary resources. The paper further recommends that it is pertinent that such an electronic payroll system be manned by adequately trained staff in order to maximize the benefits thereof.

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