

EFFECTIVENESS OF IPPIS IN ELIMINATING GHOST WORKERS IN PUBLIC SERVICE: A CASE STUDY OF UNIVERSITY OF BENIN TEACHING HOSPITAL

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CERTIFICATION

This is to certify that this project was carried out by Oduah Princess Adanma with Matriculation Number of SSC1809797 the Department of Public Administration in partial fulfillment of the requirements for the award of Bachelor of Science Degree (B.Sc.) in Public Administration, University of Benin.

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DEDICATION

This work is dedicated to God almighty for his grace towards my life and my academic pursuit.

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Abstract

This study examined the effectiveness of IPPIS in eliminating ghost workers in public service: A case study of University of Benin Teaching Hospital. The study adopted the survey design through the use of questionnaire which was used to collect data from targeted respondents. The data was analysed using percentages and chi-square statistics. The result showed that the introduction of IPPS does not effectively eliminate ghost workers from the Nigeria public sector. The existence of ghost workers frauds affects the public sector service delivery, of University of Benin Teaching Hospital. The introduction of IPPIS enhances transparency and accountability in of University of Benin Teaching Hospital. The study recommended that government should strengthened the internal control mechanism of IPPIS so as to continuously detect and block any loopholes that will give room for fraud as well as carrying out routine Audit and inspection of the program so as to ensure strict compliance with laid down rules and regulations governing the operation of IPPIS, coupled with compliance with the provisions of Financial Regulations and the Civil Service Rules. Public authorities should strive to be independent of politicians and their influence on the affairs and policies that concern local authorities by employing elected delegates that are skilled to work in the local authorities as they will be able to act in a manner that is best for the local authority and not for political agendas. Public authorities should start engaging in revenue generating activities and projects so as not to depend on the financial assistance from the central government.

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

The biometric data policy was introduced years back as a foolproof mechanism to provide a complete audit of the civil service staff and assets, as well as rid the civil service of ghost workers (Bwaki, 2020). The issue of 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 (Oguzierem, Sofiri & Okodudu, 2017). 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 (Izobo & Temile, 2017; Shimawua, 2020). In most instances, these fraudulent public officeholders forge the necessary documents and authorizations to add an employee on the payroll.

However, a recent biometric auditing in the federal ministries, departments and agencies (MDAs) revealed 43,000 non-existent workers on the government payroll (Oduma, 2023; Mbuh, Nchan, Adenuga & NdiIsoh, 2020). While Nigeria is caught in a seemingly endless battle against unemployment, several Nigerian youths possessing distinctive skills and potentials, which could make positive difference in the public service, are

wasting away without jobs (Agboola, 2018; Haruna, Joesph & Samson, 2015). This becomes more disheartening as 43,000 fake names, commonly referred to as ghost workers, who have been on the government's payroll for many years were discovered in the federal civil service ministries, departments, agencies (MDAs) and parastatals (Ibor, 2015).

A report pointed that The Federal Government-backed Integration Personnel and Payroll Information System has, so far, exposed and eliminated about 70,000 ghost workers in the civil service system, the Bureau of Public Service Reforms (Angbulu, 2022). The report indicated that the government has saved at least ₦220bn, and N10tn through the Treasury Single Account since it was fully implemented (Angbulu, 2022). Many reasons have been adduced for the menace of ghost workers in Nigeria and other developing countries of the world (Idris, Adaja & Audu, 2015; Leyira & Temple, 2018). 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 (Farajimakin & Anichebe, 2019).

1.2 Statement of the Research Problem

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 (Oguzierem et al., 2017). 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 (Hawley, 2021; Leyira & Temple, 2018). 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 (Okagu, Obeta & Thomas, 2020). Ghost workers are a huge drain on the resources of the country as hundreds of billions of Naira is spent paying salaries and sessions entitlements to non-existent workers and in many cases to individuals

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 (Farajimakin & Anichebe, 2019; Shimawua, 2020). 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 (Nwachukwu, 2020).

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 (Odo, 2020, Mela, 2019). This study aims to investigate the effectiveness of the IPPIS in curbing the menace of ghost workers that have plagued the public sector for decades. The University of Benin Teaching Hospital is one of the federal government establishments where workers have been registered on the IPPIS platform. This study seeks to investigate whether the IPPIS has truly been effective in weeding out ghost workers the Federal public sector using the UBTH.

1.3 Research Questions

The following research questions were raised to guide the study.

1. Has IPPIS been effective in eliminating ghost workers from the public sector?
2. What are the effects of ghost workers frauds on the public sector service delivery?
3. Does the introduction of IPPIS enhance transparency and accountability in the public sector?
4. What are the challenges of Integrated Personnel and Payroll Information System (IPPIS)?

1.4 Objectives of the Study

The purpose of the study is to investigate the effectiveness in eliminating ghost workers from the public sector.

The specific aims and objectives include;

- i. To examine the effectiveness of IPPS in eliminating ghost workers from the public sector.
- ii. To determine the effects of ghost workers frauds on the public sector service delivery.
- iii. To examine whether the introduction of IPPIS can enhance transparency and accountability in the public sector?
- iv. To identify the challenges of Integrated Personnel and Payroll Information System (IPPIS).

1.5 Hypotheses of the Study

Research question 1-3 will be hypothesized while research question four will be discussed in the literature review. It is stated in the null form as follows;

- i. The Introduction of IPPS does not effectively eliminate ghost workers from the public sector.
- ii. The existence of ghost workers frauds does not affect the public sector service delivery.
- iii. The introduction of IPPIS cannot enhance transparency and accountability in the public sector.

1.6 Significance of the Study

This study will be significant to the government, public servants, academics and the general public. To the government, it will provide empirical insight into how effective the IPPIS has been in eliminating ghost workers from the public sector. It will also unveil the challenges in implementation of the IPPIS to the federal government. To public servants, it will provide them with the much needed education on how the IPPIS works. To academia in the field of public administration and government policy, it will provide more information into the body of literature and also promote meaningful discussion into the integration of IPPIS in the civil service.

1.7 Scope/Delimitation of the Study

This study investigates the effectiveness of the IPPIS in eliminating ghost workers in the public sector. The University of Benin Teaching Hospital, Benin City will be used as a case study. The study will also encompass the challenges in the implementation of IPPIS policy in the public sector. The study was further delimited to the University of Benin Teaching Hospital since it is a federal government establishment whose staff have been enrolled in the IPPIS scheme.

1.8 Conceptual Definition of Terms

- i. **IPPIS:** This is an IT-enabled facility put in place to establish a reliable and comprehensive database for the public service, facilitate manpower planning, eliminate record and payroll fraud, facilitate easy storage, update and retrieval of personnel records for administrative and pension processes and staff remuneration payment with minimal wastages and leakages.
- ii. **Ghost Workers:** these are 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.
- iii. **Challenges:** This refers to obstacle that works against accountability in the public sector. It can be seen as constrains that does not allow continuous use of IPPS for steady accountability in public sector.

- iv. **Public Sector:** In general terms, the public sector consists of governments and all publicly controlled or publicly funded agencies, enterprises, and other entities that deliver public programs, goods, or services. The public sector is the part of the economy composed of both public services and public enterprises.
- v. **Accountability:** this can be referred to ethics in governance, with respect to loyalty to stakeholders, blameworthiness, and the expectation of account-giving. As in an aspect of governance, it has been central to discussions related to problems in the public sector, nonprofit and private and individual contexts.

CHAPTER TWO

Review of Literature and Theoretical Framework

2.1 Literature Review

Scholars have extensively written about Integrate Payroll and Personnel Information System (IPPIS) within its short time of implementation in Nigeria. For instance, Farajimakin and Anichebe (2017) Study Effect of Integrated Personal Payroll Information System on Employee Welfare: Evidence from Federal Ministries in Nigeria the study was based on survey and descriptive research design and the data were collected using questionnaire structured in hinary format. Binary logistic regression analysis was employed. The result of the study showed that, the implementation of IPPIS had weak positive relationship with employee welfare but it is statistically significantly.

In another study by Farajimakin and Anichebe (2017) on Integrated Payroll System and Government Recurrent Expenditure in Nigeria, the study used both qualitative and quantitative method of research. Data were collected through primary and secondary sources. The secondary was collected from annual reports of Bayelsa State Government, Nigeria and survey data were obtained from 30 respondents using researcher-designed questionnaire validated by experts and shown to have a reliability coefficient of 0.90. Descriptive and ordinary least square regression statistical techniques were used in analyzing the data with the aid of Statistical package for Social Sciences

(SPSS) version 21. The study found that, there was positive and strong relationship between integrated payroll system and personnel cost and overhead cost.

In the study of Leyira & Temple (2018) on IPPIS and the Ghost Workers Syndrome in Nigeria's Public Sector, the study adopted a historical research method and its finding was 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. While the study by Agboola (2018) on Effectiveness of Integrated Personnel and Payroll Information System in Addressing Ghost Worker Syndrome in Nigerian Public Sector was a survey research. The study utilized primary and secondary sources of data to elicit the opinions of public servants in the Federal Inland Revenue Service (FIRS). The study revealed that there were still challenges facing IPPIS in uploading monthly salary of the employees. The study concluded that with the introduction of the IPPIS scheme, if properly implemented and managed, it will go a long way in eradicating ghost workers in the Nigeria public service.

The study by Mela (2019) on The Implementation of IPPIS Policy in The Nigerian Universities by Federal Government: Benefits and Challenges. The study was a qualitative research typed. The study revealed that, university system did not reject IPPIS but argued that IPPIS did not adequately capture university flexibility and peculiarities. In their own study, Kaoje, et al., (2020) which focused on Integrated Personnel and

Payroll Information System (IPPIS) and Transparency in Government Payroll Administration in Nigerian Civil Service: A Unique Approach. The study was carried out with descriptive cross-sectional survey research design. The study found a significant moderate positive relationship between IPPIS, Transparency and Accountability.

Enakirerhi and Temile (2017) study on IPPIS in Nigeria: Challenges, Benefits and Prospects. The study was a theoretical one that relied on various federal government announcement, opinions, stakeholders', presentations to international bodies and various articles and newspaper publications to reach its conclusion. The study found that accurate and reliable personnel, reduction or elimination of corrupt and sharp practices, facilitation of modern scientific and accurate budgeting and forecasting were major benefits of IPPIS. These benefits according to the study were 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.

Idris, Adaja and Audu (2015) studied on Integrated Personnel Payroll and Information System (IPPIS) Panacea for Ghost Workers Syndrome in Nigerian Public Service. The study elicited data from both primary and secondary sources. The data were analyzed using the simple percentage, frequency tables, mean score and spearman rank order correlation technique. The study found that ghost workers syndrome was rampant in the public service and that the integrated personnel payroll and information system

(IPPIS) if properly adopted in the public service, it would ensure a virile economy through enhance productivity.

Effiong et al., (2017) examined the Effects of Treasury Single Account (TSA), Integrated Payroll and Personnel Information System (IPPIS), and Integrated Financial Management Information System (IFMIS): Application and Implementation Effects on Fraud Management in the Public Sector in Nigeria. The study was conducted using descriptive research design with questionnaire administered on respondents randomly selected from the studied Ministries. The linear regression model was employed in establishing the relationship between variables and the study finding showed that TSA, IPPIS, and IFMIS have positive and significant relationship with Fraud and fraud management as well as jointly impact the performances of Public Interest Entities.

2.1.1 Integrated payroll and Personnel Information System (IPPIS)

Omolehinwa and Naiyeju (2015) viewed IPPIS as a central computer-based payroll and management information system that may be used to eradicate payroll fraud in the public service. It aimed at the working out of the total number of workers and the total cost of emoluments at a glance. It is also stood at making sure that records integrity and reliability so that the employee's information is accurate and adequate. Leyira and Temple (2018) opined that IPPIS was birthed in Nigeria, to reduce ghost workers and update the records of all government personnel. In October 2006, the federal government considered IPPIS to deliver a consistent and detail record in the public service to aid

manpower planning, eradicate record of payroll fraud, enable easy storage, bring up-to-date and recover personnel records for administrative and pension procedures, and enable suitable employee salaries payment with minimal waste and leakage.

The (IPPIS) project was implemented in 2007 and was formally commissioned in six ministries; Education, Foreign Affairs, Finance, Works, Information and Communications and the National Planning Commission. In 2009, the government expanded its scope to cover another nine MDAs which include Agriculture, Transport, Petroleum Resources, Aviation, Health, the Office of the Accountant General of the Federation, Office of the Head of the Civil Service of the Federation, Office of the Secretary to the Government of the Federation and the Federal Civil Service Commission in order to determine the relevance of the system and how efficient the system works. In the first month of implementation, the government saved ₦416million through the process of IPPIS. Presently, the government is also pursuing the full implementation of the human management component of IPPIS and the full connectivity of all human resource and finance offices to the system. The reliability of the government payroll administration has drastically enhanced and amassed number of MDAs is drawing away from manual payroll system. The necessary information needed for planning personnel costs have been put in place by MDAs and key into the platform for better performance.

The government has recorded a reduction in corruption as well as elimination of ghost worker syndrome in the public sector, this lead to the reduction in the cost of

governance (Sunday, Oro, Ogar, Imong, Jacob & Rim, 2017). The government has expressed worries overtime about the high cost of its employees, as the system in place before the implementation of the Integrated Personnel and Payroll Information System made it difficult to plan, manage and make effective budgeting (Otunla, 2013). The old system allowed for non-existing employees commonly known as ghost workers in the Civil Service, multiple payments of emoluments to an employee which also contributed to the high cost of personnel as a major cost of the recurrent expenditure (Lawanson & Babatunde, 2013). It is very important that recurrent expenditure especially personnel cost be monitored and cut down through appropriate government policy to avoid over spending of government revenue on payment of salaries and other allowances at the expense of other challenging sectors. Large proportions of previous studies examined IPPIS and government recurrent expenditure and there have been mixed result.

Some are of the opinion that there is positive relationship while some studies have found negative relationship (Osisioma, Akenbor & Okafor, 2016); found that there is significant difference in government's recurrent expenditure following the introduction of IPPIS in 2007. (Efobi & Osabuhien, 2012) found government expenditure in Nigeria commands positively to fiscal decentralisation and political instability than economic growth and development. In contrast, (Modebe, Okafor, Onwumere & Imo, 2012); found that recurrent government expenditure had positive and non-significant impact on economic growth; capital expenditure had negative and non-significant impact on

economic growth thus making it necessary for the need to increase and encourage private sector investment in Nigeria.

Obara, Nangih and Agba (2017), found that there was significant correlation between the effectiveness of manual and computerised accounting payroll fraud in the Nigerian Public Sector. Sunday, Oro, Ogar, Imong, Jacob and Rim (2017); found that TSA, IPPIS, and IFMIS have positive and significant relationship with fraud and fraud management as well as the effect of the performances of Public Interest Entities. However, this study empirically combined the three major areas (personnel costs, false wage claims and ghost workers) that IPPIS primarily made effort to mitigate on and infer its effect of government recurrent expenditure. It appears not much published studies had been conducted on these categories of independent variables with respect to government recurrent expenditure in Nigeria.

2.1.2 Concept of University of Benin Teaching Hospital

The concept of the University of Benin Teaching Hospital originated in 1969 with Colonel Samuel O. Ogbemudia, the then Governor of the Midwestern State of Nigeria, and Prof. Tiamiyu Belo-Osagie. The desire to establish a befitting medical center in the Midwestern Region of Nigeria was developed after the governor paid private visits to the Island Maternity Hospital, Lagos and the Lagos University Teaching Hospital. A few months later, an Advisory Committee for the Midwestern Medical Centre was set up with

Prof. H. Oritsejolomi Thomas as Chairman. Other members of the committee included Prof. Tiamiyu Belo-Osagie, Professor Alex Eyimofe Boyo, and Mr. O. I. Afe, Secretary to the Midwestern Military Government and Head of Service.

Within the same year, the construction of the hospital was awarded by the committee to Costain (Nigeria) Limited and was funded collaboratively by both the Government of the Midwestern Region and the Federal Government of Nigeria. Other prominent individuals who championed the establishment of the hospital from construction to opening. where: Dr. Irene E. B. Ighodaro, Professor Glyn O. Philips, Dr. A. E. Ikomi, Dr F.O. Esiri Infirmery, and Mr. J. O. Iluebbey. The "Midwest Medical Centre" was renamed "University of Benin Teaching Hospital" in a budget speech by Colonel Samuel O. Ogbemudia in April 1972 (Ezeanochie, 2023).

The University of Benin Teaching Hospital is led by Professor Darlington E. Obaseki. University of Benin Teaching Hospital (UBTH) is a multi-specialty healthcare service provider in West Africa. The hospital is located in Ugbowo, Benin City and was established on May 12, 1973 following the enactment of an edict (number 12) of the Nigeria National Health Act. As the sixth of the 1st generation Teaching Hospitals in Nigeria, its establishment was to complement her sister institution, University of Benin, and to provide secondary and tertiary care to the then Mid-western Region (now Edo and Delta State) and its environs. It provides facilities for the training of a high- and middle-level workforce for the health industry. UBTH spearheads research opportunities for

lecturers in the University and others who study the burden of economic morbidity as well as other research issues.

Through the Community Health Centres in Ogbona and Udo, and the General Practice Clinic that came on stream later, UBTH equally provides some avenues for primary health care to the immediate communities. University of Benin Teaching Hospital offers an internship training for medical professionals from various medical fields such as Medicine, Pharmacy, Physiotherapy, Ophthalmology, Medical Laboratory scientist, Nursing, Radiography, Dentistry, Nutrition and Dietetics, amongst other professions (Ezeanochie, 2023).

Beginning as a 360-bedded institution, UBTH has grown into a multi-speciality 850-bedded centre. In its first decade, over 1.4 million patients (in-patients and out-patients) were treated. The Hospital currently sees over 400,000 patients annually. In addition, UBTH provides training for middle and high-level manpower needed for the healthcare workforce in Nigeria in various disciplines. These include (but are not limited to) specialist doctors and dentists, post-basic nurses, health records officers, paramedics, anaesthetic and dental technologists, and biomedical engineers. UBTH is the only hospital in sub-Saharan Africa to have successfully done 3 stem cell transplants, she also pioneered in vitro fertilization (IVF) services amongst government hospitals in Nigeria. Administratively, the number of departments/units has grown from 20 to over 67. UBTH has achieved and excelled beyond its founding mandate which included the following:

- 1) To provide a full range of hospital and specialist services to the community.
- 2) To provide clinical facilities for the education of medical students and allied healthcare professionals.
- 3) To provide facilities for the continuing education of medical graduates
- 4) To undertake medical research.

The current Board and Management of the Hospital is committed to promoting the legacies of the past and improving on the founding mandate, with a view to transforming UBTH into a leading destination for healthcare, education and research in the West African sub-region.

2.1.3 Ghost Workers

According to Association of Certified Fraud Examiners (ACFE), a ghost worker “is someone recorded on the payroll system, but who does not work for the business”. The huge amount of ghost workers in the previous years is alarming and berating but IPPIS is only objective for pragmatic solution of ghost workers from the payroll system. For example, the federal government has recovered 23,846 non-existent employees from its payroll said by Festus Akanbi, a special adviser to Finance Minister, Kemi Adeosun, Consequently, the salary bill for February 2016 has reduced by 2.293 billion naira (10.5 million euros and \$11.5million) when compared to December 2015 when the Bank verification Number (BVN) audit process commenced (Agboola, 2018). IPPIS was implemented to reduce corruption by virtually eliminating ghost workers syndrome

where applied, thereby reducing the cost of federal government recurrent expenditure (Agboola, 2018). The integrated personnel and payroll information system (IPPIS) is one of the federal government reforms initiative conceived to transform the Nigerian public service and transform the Nigerian public service and make it more efficient and effective in service delivery. The IPPIS initiative is aimed at improving at the public financial management and providing a centralized payroll system in the country. IPPIS is designed to enroll into platform, all federal government ministries, department and agencies, that draw personnel cost fund form consolidated fund. The AGF said when fully functional, the system will help solve the challenges for lack of efficiency, lack of central control, lack of central management and lack of rendition of figures (Agboola, 2018).

Nangih and Davies (2017) defined a ghost worker as a fictitious employee added to the payroll. Wages or salary is paid to the ghost and is diverted for the beneficiary of the perpetrator. They further posit that the term ghost workers was born in reference to employees who convert salaries through false means, or where a fictitious person or a real worker simply did not work but got paid. This, of course, is perpetrated almost exclusively by public servants within the public service.

Ghost worker is not a relatively new concept, its origin can be traced as far back as from the industrial revolution where large organizations were created with increased manpower and centralized payroll system. Irrespective of the attempts put in place to eliminate it, it continues to exist and to grow. Technically speaking a ghost worker, or

ghost employee is someone recorded on the payroll system, but who does not work for the organization (Nyaledzigbor, 2015). The ghost worker/ghost employee can be a real person, who with or without their knowledge, is placed on the payroll, or a fictitious person invented by the dishonest staff.

The ghost worker phenomenon is closely related to payroll fraud. One leads to the other. Payroll fraud on the other hand has been described by the Association of Fraud Examiners (2015) as any fraudulent act in an organization whereby an employee makes its employer to issue payment by making false claims for wage or other compensation. Thus, payroll fraud is seen here as simply an act of manipulating payroll system of an organization by employees with the intent to appropriate un-entitled funds. They ghost worker includes all illegal, unauthorized, unqualified, fictitious and non-existing staff that make salary claims from the government coffers. This implies that under-aged, over-aged, backdated employments, inherited employments, unqualified staff and un-authorized 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 (Oguzierem & Sofiri, 2017).

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 (Godwin, 2022). 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 (Oguzierem, Sofiri & Okodudu, 2017). 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. But these exercises hardly yield the required results again because of collusion by insiders.

The federal government conceived the IPPIS to provide a reliable and comprehensive database for the public service to address ghost-workers also to facilitate human resource planning eliminate manual record and payroll fraud also to facilitate convenient staff salary administration payment with minimal administration payment with minimal waste and leakage (Agboola, 2018). Payroll system is the sum of all financial records of salaries for an employee, wages, bonuses and deductions. In accounting, payroll refers to the amount paid to employees for services they provided during a certain period of time. Two separate departments gathering that is storing and using the same information independently makes for duplication of efforts, possibility for human error and more liability because of the sensitive nature of employee information (Oguzierem & Sofiri, 2017).

2.1.4 False Wage Claims

According to Association of Certified Fraud Examiners (ACFE), fraud wage claims arise when employees who are paid on an hourly rate or remunerated on some basis other than a salary, manipulate the system to falsely increase their remuneration. Agbaje and Igbekoyi (2018) as cited in Obara, Nangih and Agba, (2017) asserted that a payroll fraud, has become a serious menace in our private financial management system; if not genuinely checked or properly managed, it will further impact negatively on our already depleted economy. The Association of Certified Fraud Examiners 2016 Report to the Nation on Occupational fraud and abuse refers to payroll fraud as any scheme in which an employee causes his/her employer to issue a payment by making false claims for compensation. The report of ACFE 2016 identified ghost workers; false wage claims as a major payroll fraud which IPPIS as a centralized computer based payroll and management system intended to eliminate payroll fraud. An integrated payroll system is one that allows both human resources and payroll staff to access the same information without duplicating paperwork or files, creating efficiencies that saves time and money and reduce liability of human effort (Adedeji, 2005).

2.1.5 The Concept of Accountability

Accountability is all about being answerable to those who have invested their trust, faith, and resources to you. Adegite (2010) defined accountability as the obligation to demonstrate that work has been conducted in accordance with agreed rules and standards

and the officer reports fairly and accurately on performance results vis-à-vis mandated roles and or/plans. It means doing things transparently in line with due process and the provision of feedback. Johnson (2004) says that public accountability is an essential component for the functioning of our political system, as accountability means that those who are charged with drafting and/or carrying out policy should be obliged to give an explanation of their actions to their electorate.

Premchand (1999) observed that the capacity to achieve full accountability has been and continues to be inadequate, partly because of the design of accountability itself and partly because of the widening range of objectives and associated expectations attached to accountability. He further argues that if accountability is to be achieved in full, including its constructive aspects, then it must be designed with care (Amade, 2015). The objective of accountability should go beyond the naming and shaming of officials, or the pursuit of sleaze, to a search for durable improvements in economics management to reduce the incidence of institutional recidivism. The future of accountability consists in covering the macro aspects of economic and financial sustainability, as well as the micro aspects of service delivery (Ozumba, 2021). It should envisage a three-tier structure of accountability: that of official (both political and regular civil employees), that of intra-governmental relationships and that between government and their respective legislatures.

2.1.6 The Ghost Worker Syndrome in the Nigerian Public Service

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, ghost pensioners and scammers. In a postscript, the Association of Certified Fraud Examiners (2008) described ghost employees as individuals listed in the payroll register who are not providing services, but who are recorded on payroll check. Wells (2009), averred that a ghost employee is someone on the payroll system who does not exist as a worker in an organization. However, Lowers (2014) hinted that a ghost employee exists only as a name in payroll records, although the ghost may be a real person who does not actually work for the company. Nonetheless, it is inferred that every masquerade on display, must have a face behind it.

The ghost worker syndrome has been a problem across all tiers of the government in Nigeria and led to the government spend billions of naira to non-existing employees. There is scholarly evidence that organizational structure, socio-political and environmental influence, corruption by management, government laws and policies were factors responsible for ghost worker's syndrome in public service in Nigeria. There are evidently variations of dangerous ghost workers in public service in Nigeria, and the fraud emanating from these ghosts has negative effects on not just only the economy of Nigeria, but ghost worker's syndrome has denied Nigerian labour force for being

gainfully employed to earn a living and the management system in public sector often function inefficiently due to ghost worker's syndrome.

The impact of ghost workers in public service in Nigeria are enormous, Leyira and Temple (2018) revealed that ghost workers 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 (Leyira & Temple, 2018).

The Nigerian minister of finance in February, 2011 revealed that the pilot implementation of the integrated personnel and payroll information system (IPPIS) in sixteen ministries, departments and agencies (MDAs) saved the nation over N12 billion between 2007 and 2010. This pilot implementation was necessitated considering the fact that government wage bill had constituted a huge chunk of recurrent expenditure at 58 percent of the annual budget. More so, Dr. Ngozi Okonjo Iweala the Minister of Finance observed in 2014 that as part of measure aimed at cushioning the effect of drilling oil revenue accruing to the government resulting to 30 percent fall in the price of oil in

international market, the government saved 160 billion naira by weeding out 60,000 ghost workers from the payroll. This is also excluding the 46,821 ghost workers identified in 215 ministries, department and agencies in 2013. Hence, the consistent staff screening in government ministries, departments, agencies both at the federal states and local governments is the manifestation of the level of ghost workers syndrome in the public service.

The Nigerian unemployment rate increased to 23.9 percent in 2011 from 21.0 percent in 2010, and averaged 14.6 from 2006. And in 2014 80 percent of Nigerians were unemployed. More so, this affects the socio-economic fortunes of the citizens and the rate of corruption is obviously the causes of this trend compare to other nations such as China with 4.1 percent rate of unemployment, United kingdom with 5.5 percent unemployment rate and united states of America with 5.5 percent unemployment rate yet with low level of corruption (National Bureau of Statistics, 2015). For example the staff audit exercise conducted in federal capital territory in 2013 revealed that out of 26,017 on the payroll, 6000 were fictitious. Hence, the audit exercise further exposed the extent of monumental corruption, theft and financial irregularities that could be agreed if the electronic payroll system is fully implemented in the public service. Despite the provision of the financial regulations of 2009 part 1, which stipulates that all public servants shall have their salaries and allowances paid through a named banks on completion of Treasurer form (4),

it is obvious that such provision is handicapped to empower the organizations to carry out a centralized payroll system.

Olken and Pande (2012) 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 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 fester on.

2.1.7 Effectiveness of IPPS on Ghost Workers

Agboola (2018) examined the effectiveness of integrated personnel and payroll information system in addressing ghost worker syndrome in Nigerian Public Sector. The study populations (450) consist of senior and junior workers of administrative finance and audit departments are directly involved in human resources and salary administration in three senatorial districts in Lagos state, Nigeria. Interviews were conducted within the three Directors and three Head of Departments to provide information on the challenges facing IPPS in uploading check-off dues of the unions and cooperatives, as well as detecting ghost workers on salary administration in federal Inland Revenue Service (FIRS). Secondary data were gathered through the use of textbooks, internet sources in FIRS manuals. The study found that the strategies adopted by IPPIS addresses ghost

workers in the public sector in Nigeria. The study recommended that Government should see that whenever an employee resign, or has been terminated, or demised they must ensure that their records are properly updated, the National Assembly under the law must be sure that employers maintain records for employees who have left the service for at least four years. Ideally, to ensure that the employee roster is constantly updated and conduct frequently audits to prevent the possibility of ghost workers in the system.

Sunday et al, (2017) in their study examined Treasury Single Account (TSA), Integrated Payroll and Personnel Information System (IPPIS), and Integrated Financial Management Information System (IFMIS): Application and Implementation Effects on Fraud Management in the Public Sector in Nigeria. The descriptive research design was employed and questionnaire administered on respondents randomly selected from the studied ministries. The linear regression model was employed in establishing the relationship between variables. The study found that TSA, IPPIS, and IFMIS have positive and significant relationship with fraud and fraud management as well as jointly impact the performances of Public Interest Entities. Based on the findings, the study recommended among others that IPPIS be fully implemented to address the ghost workers syndrome in the Public Interest Entities and that public officers be technologically trained to effectively utilize TSA, IPPIS and IFMIS platforms.

Obara, Nangih and Agba (2017) investigated Accounting Systems and Payroll Fraud in the Public Sector: A survey of selected Ministries and Parastatals in Rivers State,

Nigeria. Data for the study was gotten from a structured and well validated questionnaire distributed to staff of Ministries, Departments, and Agencies (MDAs) of Government Parastatals in Rivers State. Data gathered were presented using descriptive statistical tools such as tables, percentages, and charts. Formulated hypothesis were tested at 0.05 level of regression. The findings of the study revealed that there was significant correlation between the effectiveness of manual and computerized accounting payroll fraud in the Nigerian Public Sector. The study recommended that everyone should join hands with EFCC and ICPC to curb corrupt practices in Nigeria. It further enjoined the Government to train Forensic accountants to block the leakages in the Ministries and Parastatals as an active measure to check the incidence of payroll fraud.

2.1.8 IPPIS Effect on Transparency and Accountability in the Public Sector

One of the biggest problems associated with the manual Payroll System was that government did not know the size of its workforce. Thus, some mischievous workers were collecting salaries from multiple pay points, for fictitious employees and of course workers collecting salaries when they are employed somewhere or not working with government. Therefore, the exact number of Personnel in MDAs being paid by in the Nigerian Federal Government cannot be easily ascertained due to non-availability of required and necessary information (Nnamani, Ochiaka & Eze, 2021). Consequently, it has become difficult for government to have an accurate wage data for planning and budgeting purpose. The IPPIS project seeks to resolve this and also reduce the Federal

Government expenditure on Overheads. IPPIS project took off in 2007 with five important functions that include the management of federal staff records; timely and accurate payment of salaries and wages to federal employees; deduction of taxes and other third-party dues; remittance of payroll deductions to third parties; and the enrolment of employees into IPPIS data base (Dambatta, 2019). The prioritization of public sector reform is based on the idea that an inefficient, ineffective and corrupt-ridden public sector is a clog in the wheel of progress of Nigeria. As a result, the government of President Jonathan implemented the Integrated Personnel and Payroll Information System (IPPIS). The Integrated Personnel and Payroll Information System (IPPIS) was first Initiated by the Federal Government in the year 2006. The intention was to improve the effectiveness and efficiency in the storage of personnel records and administration of monthly payroll in such a way to enhance confidence in staff emolument costs and budgeting. 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 (Nnamani et al., 2021). The IPPIS project started in April 2007 with the enrolment of the seven pilot Ministries, Departments and agencies (MDAs).

The Nigeria Government implemented IPPIS in the country in order to entrench transparency and accountability in the public service Human Resources (HR) records and payroll administration. Since, manual computation of salary and documentation of

personnel information has been compounding the problem of transparency and accountability. This also affects accuracy in computation of salary hence overpayment or underpayment of salaries, omission of staff name in payment, wrong calculation of promotion and pension that is due to staff and Ex-staff as the case may be (Micah & Moses, 2018). With the introduction of the Integrated Personnel and Payroll Information System scheme, if properly implemented and managed, will go a long way in eradicating or at least bring the above mentioned problems to the barest minimum. Despite the laudable benefits of IPPIS to the country, some civil servants do not want to enroll in IPPIS due to the fear of denial of allowances and some financial benefits they enjoy in their organizations.

Although the sustainability of IPPIS is debatable, the scheme has made some progress through the uncovering of sharp practices such as ghost workers' syndrome, multiple salaries pay point and other practices which have gulped billions of naira from the economy in past years (Idris, Adaja & Audu, 2015). The implementation of IPPIS will ensure data management, producing accurate and timely data on job creation and level of unemployment in Nigeria, help in crime fighting and plunging Nigeria into the community of world global village.

2.1.9 Challenges in the Implementation of IPPIS in Nigerian Civil Service

The integrated personnel and payroll information system (IPPIS) is one of the strategic implementation of the federal government of Nigeria to digitalize the manual

based and files system marred with corruption, inefficiency and inaccuracy of number of personnel on the civil service of Nigeria. The lack of digital based system means that the federal government has no accurate and reliable number of personnel in the civil service and consequently, inaccurate and problematic budgeting in terms of recurrent expenditures in Nigeria. In an attempt to reduce and possibly eliminate these problems, the federal government in 2007 introduced the integrated personal and payroll information system (IPPIS) billed to be implemented in phases. Thus, Mede (2016) explained that reformation of the civil service, transparency and accountability, efficient delivery of service, improved human resource management, elimination of payroll frauds, accurate budgeting of recurrent expenditures, both the civil service and public service are some of the challenges and weaknesses that IPPIS was set to reduce and possibly eliminate. Evidences showed steady but very slow implementation of IPPIS with reported of cases of ghost workers being removed from the federal payroll system.

Although the sustainability of IPPIS is debatable, the scheme has made some progress through the uncovering of sharp practices such as ghost workers syndrome, multiple salaries pay point and other practices which have gulfed billions of naira from the economy in past years. However, the implementation of IPPIS has been incomplete and slow. Are there challenges? Obviously, there are challenges, as well as there are prospects and huge benefits to be derived if the federal government would fully implement identity management in Nigeria.

As noted by Mede (2016), obvious challenges marred the effectiveness of IPPIS implementation till date. However, some of these challenges were either as a results of the nation under development in terms of technological infrastructure and expertise or simply the unwillingness of the authority to fully carry out the implementation. Some of the challenges enumerated by Idris, Adaja and Audu (2015) and Mede (2016) are: Lack of sufficient skills transfer to government personnel which prolong consultants stay on the project, poor state of supporting infrastructure such as low internet penetration, technological barrier, problem associated with transfer of pay point due to the posting of employees from IPPIS MDA to non IPPIS MDA, resistance from stake holders which have prolonged implementation, etc. The major challenges in IPPIS implementation are elaborated below.

Lack of sufficient skills transfer to government personnel which prolong consultants stay on the project- The programme has been hampered by the lack of sufficient skills on the part of government personnel to take over the handling of the scheme which had continuously remained in the hands of consultants.

Poor state of supporting infrastructure such as low internet penetration- The poor state of supporting infrastructure such as insufficient internet connectivity or broadband in Nigeria has slowed down the implementation of the scheme. This is because most Government offices in Nigeria do not have free internet or WIFI connectivity or access within their office vicinity.

Resistance from stakeholders and Unions which have prolonged implementation-

Initially when the Federal Government of Nigeria announced that all personnel working under its payroll will be paid only through the IPPIS, notable trade unions such as Academic Staff Union of Universities (ASSU) and Academic Staff Union of Colleges of Education (COEASU) resisted that lectures in Federal Universities and Federal Colleges of Education will not enroll in such a scheme like IPPIS, that negates all the legislative laws establishing them respectively. The umbrella body of Colleges of Education in Nigeria (COEASU) later mandated its members to enroll in the IPPIS scheme saying that their peculiarities has been taken care of by the federal Government through the IPPIS scheme. The initial resistance by the COEASU delayed its implementation in the Colleges of Education in Nigeria which culminated to the non-implementation of newly approved minimum wage by the Federal Government in Colleges of Education in Nigeria up till February, 2020. The Academic Staff Union of Universities in Nigeria (ASUU) has in its entirety rejected the enrollment of the scheme in the Federal Universities in Nigeria mandating its members to embark on an indefinite strike once their salaries are not paid due to non-enrollment in IPPIS scheme.

2.2 Review of Theoretical Framework

In this study, four related theories will be reviewed; the fraud diamond theory, is used to address basic issues raised in the study.

The Fraud Diamond Theory

This study will adopt fraud diamond theory as theoretical framework. In propounding the Fraud Diamond Model in 2004, Wolf and Hermanson introduced another side that extends the fraud triangle of Donald Cressey (1950) by adding a fourth component which is called the fraudster's capabilities. Wolf and Hermanson (2004) argued that, even though the combination of the three elements; perceived pressure; an opportunity to commit fraud; and a rationalization of doing so, fraud will likely not occur males 'capability' which is the fourth element is also present from the principle of Wolf and Hermanson, it implied that fraudsters possess the right capabilities. Implicitly, any would by offender have to possess the rightful talent and capacity to carry out the fraud. Fraud Diamond is therefore relevant to this study in the sense that the objective of IPPIS is to eradicate ghost workers in the public service which amount to employee fraud.

Summary of Literature Review

The review of related literature began with a conceptual review of public service, ghost workers and the integrated personal and payroll information system (IPPIS). It then proceeded to investigate the ghost worker Syndrome in Nigerian public service and the challenges in the implementation of the IPPIS in Nigeria.

We conceptualised the public service to be an organ created to ensure that policies and programs of any government at any particular time are carried out. And it comprise of both elected and appointed officials such as civil servants, political office holders,

members of the police and armed forces. On the other hand, we conceptualised a ghost worker to be someone recorded on the payroll system, but who does not work for the organisation. The ghost worker/ghost employee can be a real person, who with or without their knowledge, is placed on the payroll, or a fictitious person invented by the dishonest staff.

The Integrated Personnel and Payroll Information System (IPPIS) is a product of the government initiated to turnaround the dwindling performance of the public and civil service. IPPIS provides an integrated computerized financial package that enhances the effectiveness and transparency of public resource management by computerizing the payroll management and accounting system for the government. The challenges in the implementation of IPPIS in Nigeria included but not limited to Lack of sufficient skills transfer to government personnel which prolong consultants stay on the project, poor state of supporting infrastructure such as low internet penetration, technological barrier, problem associated with transfer of pay point due to the posting of employees from IPPIS MDA to non IPPIS MDA, resistance from stake holders which have prolonged implementation, etc.

CHAPTER THREE

Research Methodology

3.1 Research Design

The study was adopted the survey design that was used to investigate “effectiveness of IPPIS in eliminating ghost workers in public service: A case study of University of Benin Teaching Hospital”. The research design was adopted because it helped the researcher to represent the population using a sample. The data collected from the survey was subjected to various analysis from which inferences are made concerning the population which in turn validates the objectives and findings of the research.

3.2 Source of Data Collection

Both primary and secondary source of data collection was used. The source of the primary data entails the data obtained from staffs from University of Benin Teaching Hospital, Benin City, Edo state. The secondary data includes articles, text books, journals, internet materials and Newspapers. The instrument used in collecting the primary data was questionnaire.

3.3 Population of the study

The populations of the study consist of all staffs of the University of Benin Teaching Hospital, which is 3,840 as at 2023 (UBTH, Records, 2023). The record was gotten from UBTH Administrative office. The population of this study will consist of staffs University of Benin Teaching Hospital, Benin City, Edo state.

3.4 Sampling Techniques and Sample Size

The method of sampling techniques applied in this study was simple random sampling. This is a process whereby every member of the population has an equal chance of being selected in order to eliminate the possibility of being biased. The simple random sampling was adopted to select 400 staffs using Taro Yamani below. The convenient sampling technique was adopted because it's a type of non-probability sampling that involves the sample being drawn from that part of the population that is close to hand. Thus, this sampling technique was chosen purely based on convenience.

Taro Yamane formula; $n = N/1+N(e)^2$

Where: n=signifies the sample size

N=signifies the population under study

e=signifies the margin error= 0.05

Thus,

$$n = N / 1 + N(e)^2$$

$$n=3,840/1+3,840 (0.05)^2$$

$$n=3,840/1+3,840 (0.0025)$$

$$n=3840/1+9.6$$

$$n=34547/10.6$$

$$n=400$$

Distributed in the Table Below according to Departments in University of Benin Teaching Hospital with Staff Strength (population) and Sample

S/N	Departments	Population	Sample
1	Anaesthesiology	60	5
2	Cancer Registry	23	2
3	Chemical Pathology	41	3
4	Child Health	124	9
5	Community Health	33	3
6	Dental – Oral and Maxillofacial Surgery	20	2
7	Dental – Oral Diagnosis	10	1
8	Dental – Oral Medicine and Pathology	9	1
9	Dental – Orthodontics Dentistry	12	1
10	Dental – Periodontics Dentistry	15	1
11	Dental – Preventive Dentistry	7	1
12	Dental – Restorative Dentistry	10	1
13	Dietetics and Nutrition	16	1
14	Ear, Nose and Throat	56	4
15	Family Medicine	78	9
16	Haematology	54	3
17	Histopathology	35	3
18	Internal Medicine	56	4
19	Medical Microbiology	34	2
20	Medical social services	12	1
21	Mental Health	15	1
22	Morbid Anatomy	26	2
23	Nursing Services	1780	201
24	Obstetrics and Gynaecology	27	2
25	Occupational Therapy	17	1
26	Ophthalmology	24	2
27	Orthopaedics and Traumatology	24	2
28	Pharmacy & Pharmaceutical Services	19	1
29	Physiotherapy	18	1
30	Public Health Nursing	21	2
31	Physiotherapy	11	1
32	Radiology	10	1
33	Radiotherapy and Clinical Oncology	16	1
34	Radiotherapy and Nuclear Medicine	13	1
35	Surgery	28	2

36	Accident and Emergency Centre	101	9
37	Achieving Nigerian Health Initiative (ANHI) Clinic	10	1
38	Assisted Reproduction/ In Vitro Fertilization (IVF) Centre	8	1
39	Children Emergency Clinic	19	1
40	Comprehensive Health Centre, Ogbonna	12	1
41	Comprehensive Health Centre, Udo	18	1
42	Consultant Out-Patient Clinic	112	9
43	Dental Out-Patient Clinic	103	9
44	Female Maternity Clinic	106	9
45	General Practice Clinic	68	5
46	National Health Insurance Scheme (Clinic)	16	1
47	Ophthalmic Clinic	13	1
48	President's Emergency Plan for AIDS Relief (PEPFAR) Clinic	10	1
49	South-South Zonal Pharmacovigilance Centre	11	1
50	Stem Cell Transplant Centre	15	1
51	Stroke Centre	18	1
52	Nigerian Medical College Residency Training Programme	23	2
53	Centre for Training Community Health Officers	12	1
54	Emergency Medical Technician (EMT), Paramedics Training Institute	19	1
55	Institute of Health Technology	44	3
56	School of Health Information Management	52	4
57	School of Midwifery	69	5
58	School of Nursing	34	2
59	School of Post Basic Nursing Studies	23	2
60	Account	45	3
61	Security	79	7
62	Technical	46	3
	Total	3840	400

Source University of Benin Teaching Hospital Records 2023

3.5 Research instrument

The research instrument used for this study is questionnaire titled effectiveness of IPPIS in eliminating ghost workers in public service: A case study of University of Benin Teaching Hospital. The instrument was written in a simple language to facilitate comprehension by the respondent. There were five alternatives, the alternatives are; Strongly Agree (SA), Agree (A), Indifferent (I), Disagree (D) and Strongly Disagree (SD). The questionnaires were designed determine the effectiveness of IPPIS in eliminating ghost workers in public service. The questionnaire was divided into two parts namely; part one which is the demographic-data and part two which had three sections with five items each. Each section was therefore used to answer the three-research question raised above.

3.6 Data Collection

The study adopted the questionnaire as instrument of data collection which to enable the researcher obtain information needed. However secondary data such as text books, academic journals, information booklets, etc, were used to supplement the so data collected. The questionnaire was administered personally, and the researcher collected the completed questionnaire. In situation where the respondents could not provide answers on the spot, the researcher had to go back to collect them.

3.7 Method of Data Analysis

The research adopted the use of simple percentage, frequency tables of analysis to analyze data collected. Chi-square was used to test the relationship between the variables, so that the population of the study was given an unbiased estimation of the data. This method is complimented by the instrument such as the questionnaire, to source the data for this study.

$$\text{Simple Percentage (\%)} = \frac{n}{N} \times 100$$

$$\text{Chi square } X^2 = \frac{(c-1)(r-1)}{2 \times 1}$$

This Implies that:

$$X^2 = \frac{n(ad-bc)}{(a+b)(c+d)(a+c)(b+d)}$$

Where: a, b, c, d = Observed Frequency

The Statistical Formula

$$X^2 = \sum_i^{n=1} \frac{(f_o - f_e)^2}{f_e}$$

X^2 = Chi-Square symbol

f_o = Actual frequency

f_e = Frequency expected

$$\sum_i^{n=1} = \text{Summation}$$

CHAPTER FOUR

PRESENTATION AND ANALYSIS OF DATA

4.0 Introduction

This chapter is an empirical research presentation and analysis of data sourced from the survey administration of questionnaires to targeted participants. This study is aimed at “effectiveness of IPPIS in eliminating ghost workers in public service: A case study of University of Benin Teaching Hospital”. This chapter is concerned with analytical representation of result in a readable form. During the survey, three (250) hundred and fifty questionnaires were administered to the respondents and two hundred and forty six were returned.

The presentation of the results is tabulated below.

4.1 Analysis of Respondents Characteristics

Table 4.1 Genders Of Respondents

Sex	Frequency	Percentage (%)
Male	139	56.50
Female	107	43.50
Total	246	100.0

Source: Field survey, 2023

Table 4.1 Shows that 56.50%, which translated to 139 respondents', are male, while 43.50%, which translated to 107 respondents were female. This indicates that the male was more represented than females.

Table 4.2 Age of Respondents

Age	Frequency	Percentage (%)
Under 30 years	25	10.16
31-35 years	67	27.24
36-40 years	72	29.27
41-45 years	65	26.42
Others	17	6.91
Total	246	100

Source: Field survey, 2023

Table 4.2 above shows that 25 respondents representing 10.16% were under 30 years, 67 respondents representing 27.24% were 31-35 years, 72 respondents representing 29.27% were 36-40 years, 65 respondents representing 26.42% were 41-45 years, while 17 respondents representing 6.91% were older than 45 years.

Table 4.3: Respondents Educational Qualification

Educational qualification	Frequency	Percentage (%)
Primary/O'Level	45	18.29
B.A/BSC	90	36.59
Masters and above	111	45.12
Total	246	100

Source: Field survey, 2023

Table 4.3 shows that 45 respondents representing 18.29% had Primary/O'level qualification, 90 respondents representing 36.59% had B.A/BSC, 111 respondents representing 45.12% had Masters respectively.

Table 4.4: Distribution of Respondents by Religion

Religion	Frequency	Percentage
Christian	193	76.42
Muslim	17	6.91
African Traditional Religion	29	11.79
Others	7	2.85
Total	246	100

Source: Field Survey, 2023

Table 4.4 above, shows that (76.42%, which translated to 193 respondents) were Christians, (6.91%, which translated to 17 respondents) were Muslims, (11.79%, which translated to 29 respondents) were African traditional religion, while (2.85%, which translated to 7 respondents) were practicing other forms of religion.

4.2 Presentation and Analysis of Questionnaires

Where: Strongly Agree + Agree = Agreed

Undecided = Undecided

Strongly Disagree + Disagree = Disagreed

Research Question 1: Is IPPIS Effective in Eliminating Ghost Workers from the Public Sector?

Table 4.6: Question 1: IPPIS is effective in identify loopholes in payroll system.

Variables	No of respondents	% of respondents
Agreed	200	81.30
Undecided	20	8.13
Disagree	26	10.67
Total	246	100

Source: Field Survey, 2023

From Table 6 above, (81.30%, which translated to 200 respondents) agreed, (8.13%, which translated to 20 respondents) is undecided, (10.67%, which translated to 26 respondents) disagreed that IPPIS is effective in identify loopholes in payroll system.

Table 4.7: Question 2: IPPIS can effectively checkmate salaries redirected by the fraudsters in public sector.

Variables	No of respondents	% of respondents
Agreed	190	77.24
Undecided	18	7.32
Disagree	38	15.44
Total	246	100

Source: Field Survey, 2023

From Table 7 above shows that, (77.24%, which translated to 190 respondents) agreed, (7.32%, which translated to 18 respondents) is undecided, (15.44%, which translated to 38 respondents) disagreed that IPPIS can effectively checkmate salaries redirected by the fraudsters in public sector.

Table 4.8: Question 3: IPPIS can eliminate perpetrators representing ghost in payroll of public service.

Variables	No of respondents	% of respondents
Agreed	195	79.27
Undecided	18	7.32
Disagree	33	13.41
Total	246	100

Source: Field Survey, 2023

Table 8 above revealed that (79.27%, which translated to 195 respondents) agreed, (7.32%, which translated to 18 respondents) is undecided, (13.41%, which translated to

33 respondents) disagreed that IPPIS can eliminate perpetrators representing ghost in payroll of public service.

Table 4.9: Question 4: IPPIS can detect repeated felicitous names in payroll and elimination Ghost workers.

Variables	No of respondents	% of respondents
Agreed	203	82.52
Undecided	16	6.50
Disagree	27	10.98
Total	246	100

Source: Field Survey, 2023

The table 9 above shows that (82.52%, which translated to 203 respondents) agreed, (6.50%, which translated to 16 respondents) is undecided, (10.98%, which translated to 27 respondents) disagreed that IPPIS can detect repeated felicitous names in payroll and elimination ghost workers.

Table 4.10: IPPIS can Detect any Inclusion of Individuals Who Were not Having Employment Verification.

Variables	No of respondents	% of respondents
Agreed	212	86.18
Undecided	19	7.72
Disagree	15	6.10
Total	246	100

Source: Field Survey, 2023

Table 10 above shows that (86.18%, which translated to 212 respondents) agreed, (7.72%, which translated to 19 respondents) is undecided, (6.10%, which translated to 15

respondents) disagreed that IPPIS can detect any inclusion of individuals who were not having employment verification.

Research Question Two: What are the Effects of Ghost Workers Frauds on the Public Sector Service Delivery?

Table 4.11: Question 6: Ghost workers frauds can hinder tools/equipment that could enhance prompt and regular service delivery.

Variables	No of respondents	% of respondents
Agreed	179	72.76
Undecided	15	6.10
Disagree	52	21.14
Total	246	100

Source: Field Survey, 2023

From the Table 11 above shows that, (72.76%, which translated to 279 respondents) agreed, (6.10%, which translated to 15 respondents) undecided, (21.14%, which translated to 14 respondents) disagreed disagreed that ghost workers frauds can hinder tools/equipment that could enhance prompt and regular service delivery.

Table 4.12: Question 7: Ghost workers frauds can hinder recruitment/employment process that could bring about quality service delivery in the public sector.

Variables	No of respondents	% of respondents
Agreed	205	83.33
Undecided	23	9.35
Disagree	18	7.32
Total	246	100

Source: Field Survey, 2023

Table 12 above revealed that (83.33%, which translated to 205 respondents) agreed, (9.35%, which translated to 23 respondents) is undecided, while (7.32%, which translated to 18 respondents) disagreed that ghost workers frauds can hinder recruitment/employment process that could bring about quality service delivery in the public sector.

Table 4.13: Question 8: Internal detection of ghost workers frauds among personnel managers can create bias system of commitment to service delivery

Variables	No of respondents	% of respondents
Agreed	185	75.20
Undecided	13	5.29
Disagree	48	19.51
Total	246	100

Source: Field Survey, 2023

Table 13 shows that (75.02%, which translated to 185 respondents) agreed, (5.29%, which translated to 13 respondents) is undecided, (19.51%, which translated to 48 respondents) that internal detection of ghost workers frauds among personnel managers can create bias system of commitment to service delivery

Table 4.14: Question 9: Ghost workers frauds can reduce improve efficiencies in service delivery in the public service.

Variables	No of respondents	% of respondents
Agreed	215	87.40
Undecided	28	11.38
Disagree	3	1.22
Total	246	100

Source: Field Survey, 2023

Table 14 shows that (87.16%, which translated to 215 respondents) agreed, (11.38%, which translated to 109 respondents) is undecided, while (1.22%, which translated to 3 respondents) disagreed that ghost workers frauds can reduce improve efficiencies in service delivery in the public service

Table 4.15: Question 10: Ghost workers frauds can hinder quality service which is essential for the success.

Variables	No of respondents	% of respondents
Agreed	232	94.31
Undecided	10	4.06
Disagree	4	1.63
TOTAL	246	100

Source: Field Survey, 2023

From result in Table 15 above, (94.31%, which translated to 232 respondents) agreed (4.06%, which translated to 10 respondents) is undecided, while (1.63%, which translated to 4 respondents) disagreed that ghost workers frauds can hinder quality service which is essential for the success.

Research Question Three: Does the Introduction of IPPIS Enhance Transparency and Accountability in the Public Sector?

Table 4.16: Question 11: Introduction of IPPIS reduce chances occurrences of ghost workers in the payroll in the public service.

Variables	No of respondents	% of respondents
Agreed	207	84.15
Undecided	21	8.54
Disagree	18	7.31
TOTAL	246	100

Source: Field Survey, 2023

Table 16 above shows that (84.15%, which translated to 207 respondents) agreed, (8.54%, which translated to 21 respondents) is undecided, while (7.31%, which translated to 18 respondents) disagreed, that introduction of IPPIS reduce chances occurrences of ghost workers in the payroll in the public service.

Table 4.17: Question 12: Introduction of IPPIS seems to bring about increase confidence in government payroll cost.

Variables	No of respondents	% of respondents
Agreed	199	80.89
Undecided	16	6.50
Disagree	31	12.61
TOTAL	246	100

Source: Field Survey, 2023

Table 17 above shows that (80.89%, which translated to 199 respondents) agreed, (6.50%, which translated to 16 respondents) is undecided, while (12.61%, which translated to 31 respondents) disagreed that introduction of IPPIS seems to bring about increase confidence in government payroll cost.

Table 4.18: Question 13: Introduction of IPPIS brings about accountability by checkmating salaries paid to staffs in the public service.

Variables	No of respondents	% of respondents
Agreed	191	77.64
Undecided	27	10.98
Disagree	28	11.38
TOTAL	246	100

Source: Field Survey, 2023

Table 18 above shows that (77.64%, which translated to 191 respondents) agreed, (10.98%, which translated to 27 respondents) is undecided, while (11.38%, which translated to 28 respondents) disagreed that introduction of IPPIS brings about accountability by checkmating salaries paid to staffs in the public service.

Table 4.19: Question 14: Introduction of IPPIS serves as internal control mechanism for financial fraud.

Variables	No of respondents	% of respondents
Agreed	185	75.20
Undecided	23	9.35
Disagree	38	15.45
TOTAL	246	100

Source: Field Survey, 2023

Table 19 shows that (75.20%, which translated to 185 respondents) agreed, (9.35%, which translated to 23 respondents) is undecided, while (15.45%, which translated to 38 respondents) disagreed that introduction of IPPIS serves as internal control mechanism for financial fraud.

Table 4.20: Question 15: Introduction of IPPIS strengthens credibility of payroll by blocking loophole for ghost workers.

Variables	No of respondents	% of respondents
Agreed	217	88.21
Undecided	17	6.91
Disagree	12	4.87
TOTAL	246	100

Source: Field Survey, 2023

Table 20 above shows that (88.21%, which translated to 217 respondents) agreed, (6.91%, which translated to 17 respondents) is undecided, while (4.87%, which translated to 12 respondents) disagreed that introduction of IPPIS strengthens credibility of payroll by blocking loophole for ghost workers.

4.3 Hypotheses Testing

Testing of relationship of variables

Research Hypothesis One: The Introduction of IPPS does not effectively eliminate ghost workers from the public sector.

Option/Questions	1	2	3	Total
Agreed	200	190	195	585
Undecided	20	18	18	56
Disagree	26	38	33	97
Total	246	246	246	738

Source: Field Survey, (2023)

Expected frequency = $\frac{(\text{Column total}) \text{ Row Total}}{\text{Grand total}}$

$$R_1C_1 = \frac{246 \times 585}{738} = 195.00$$

$$R_1C_2 = \frac{246 \times 56}{738} = 18.67$$

$$R_1C_3 = \frac{246 \times 97}{738} = 32.33$$

Contingency Table

Table (i) Contingency Table on Research Question I

O	E	(o-e)	(o-e)²	(o-e)^{2/e}
200	195.00	5.00	25.00	0.128
20	18.67	1.33	1.769	0.094
26	32.33	-6.33	40.069	1.239
190	195.00	-5	25.00	0.128
18	18.67	-0.67	0.449	0.024
38	32.33	5.67	32.149	0.994
195	195.00	0.00	0.00	0.00
18	18.67	-0.67	0.449	0.024
33	32.33	0.67	0.449	0.014
X²				2.645

Calculated $X^2 = 2.645$

Degree of freedom = $(r-1) (c-1)$

= $(3-1) (3-1)$

= $(2) (2)$

= 4

& at 0.05 level = 15.507

$2.645 > 15.507$

Decision: Calculated X^2 is greater than critical X^2 , therefore reject non positive relationship which states that the introduction of IPPS does not effectively eliminate ghost workers from the public sector. Hence, the introduction of IPPS effectively eliminates ghost workers from the public sector.

Hypotheses Two Testing

Testing of relationship of variables

Research Hypothesis Two: The existence of ghost workers frauds does not affect the public sector service delivery.

Option/Questions	6	7	8	Total
Agreed	179	205	185	569
Undecided	15	23	13	51
Disagree	52	18	48	118
Total	246	246	246	738

Source: Field Survey, (2023)

Expected frequency = $\frac{(\text{Column total}) \text{ Row Total}}{\text{Grand total}}$

$$R_1C_1 = \frac{246 \times 569}{738} = 189.67$$

$$R_1C_2 = \frac{246 \times 51}{738} = 17.00$$

$$R_1C_3 = \frac{246 \times 118}{738} = 39.33$$

Contingency Table

Table (ii) Contingency Table on Research Question II

O	E	(o-e)	(o-e)²	(o-e)²/e
179	185.67	-6.67	44.489	0.239
15	17.00	-2.00	4.00	0.235
52	39.33	12.67	160.529	4.082
205	185.67	19.33	373.649	2.012
23	17.00	6.00	36.00	2.118
18	39.33	-21.33	454.969	11.568
185	185.67	-0.67	0.449	0.002
13	17.00	-4.00	16.00	0.941
48	39.33	8.67	75.169	1.911
X²				23.108

Calculated $X^2 = 23.108$

Degree of freedom = $(r-1) (c-1)$

= $(3-1) (3-1)$

= $(2) (2)$

= 4

& at 0.05 level = 15.507

$23.108 > 15.507$

Decision: Calculated X^2 is greater than critical X^2 , therefore reject non positive relationship which states that the existence of ghost workers frauds does not affect the public sector service delivery. Hence, the existence of ghost workers frauds affects the public sector service delivery.

Hypotheses Three Testing

Testing of relationship of variables

Research Hypothesis Three: The introduction of IPPIS cannot enhance transparency and accountability in the public sector.

Option/Questions	11	12	13	Total
Agreed	207	199	191	597
Undecided	21	16	27	64
Disagree	18	31	28	77
Total	246	246	246	738

Source: Field Survey, (2023)

Expected frequency = $\frac{(\text{Column total}) \text{ Row Total}}{\text{Grand total}}$

$$R_1C_1 = \frac{246 \times 597}{738} = 199.00$$

$$R_1C_2 = \frac{246 \times 64}{738} = 21.33$$

$$R_1C_3 = \frac{246 \times 77}{738} = 25.67$$

Contingency Table

Table (iii) Contingency Table on Research Question III

O	E	(o-e)	(o-e)²	(o-e)²/e
207	199.00	8.00	64.00	0.321
21	21.33	-0.67	0.449	0.021
18	25.67	-7.67	58.829	2.292
199	199.00	0.00	0.00	0.00
16	21.33	-5.33	28.409	1.332
31	25.67	5.33	28.409	1.107
191	199.00	-8.00	64.00	0.322
27	21.33	5.67	32.149	1.507
28	25.67	2.33	5.429	0.212
X²				7.114

Calculated $X^2 = 7.114$

Degree of freedom = $(r-1)(c-1)$

= $(3-1)(3-1)$

= $(2)(2)$

= 4

& at 0.05 level = 15.507

$7.114 > 15.507$

Decision: Calculated X^2 is greater than critical X^2 , therefore reject non positive relationship which states that the introduction of IPPIS cannot enhance transparency and accountability in the public sector. Hence, the introduction of IPPIS enhances transparency and accountability in the public sector.

4.4 Discussion of Findings

The test of hypothesis one revealed that the calculated X^2 value of 2.645 which is greater than critical X^2 value of 15.507, therefore reject non positive relationship which states that the introduction of IPPS does not effectively eliminate ghost workers from the public sector. Hence, the introduction of IPPS effectively eliminates ghost workers from the public sector. This findings contradict the study by Enakireehi et al (2017) who shows that the implementation of an electronic payroll and personnel management system works effective and efficient.

The result of hypothesis two shows that the calculated X^2 value of 23.108 which is greater than critical X^2 value of 15.507, therefore reject non positive relationship which states that the existence of ghost workers frauds does not affect the public sector service delivery. Hence, the existence of ghost workers frauds affects the public sector service delivery.

The test of hypothesis three the calculated X^2 value of 7.114 which is greater than critical X^2 value of 15.507, therefore reject non positive relationship which states that the introduction of IPPIS cannot enhance transparency and accountability in the public sector. Hence, the introduction of IPPIS enhances transparency and accountability in the public sector.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATION

5.2 Introduction

This chapter intends to provide the summary of finding, conclusion, recommendations and suggestions for further studies.

5.2 Summary of Findings

The findings from research question one shows that IPPIS is effective in identify loopholes in payroll system and the responses show that IPPIS can effectively checkmate salaries redirected by the fraudsters in public sector. The result also revealed that IPPIS can eliminate perpetrators representing ghost in payroll of public service and that IPPIS can detect repeated felicitous names in payroll and elimination ghost workers. The result further shows that IPPIS can detect any inclusion of individuals who were not having employment verification.

The analysis of research question on What are the Effects of Ghost Workers Frauds on the Public Sector Service Delivery? The result revealed that ghost workers frauds can hinder tools/equipment that could enhance prompt and regular service delivery and that ghost workers frauds can hinder recruitment/employment. The responses also shows that ghost workers could bring about reduced quality of service delivery in the public sector and that internal detection of ghost workers frauds among personnel managers can create bias system of commitment to service delivery, the responses shows

that ghost workers frauds can reduce improve efficiencies in service delivery in the public service and that ghost workers frauds can hinder quality service which is essential for the success.

The analysis of research question three on does the Introduction of IPPIS Enhance Transparency and Accountability in the Public Sector? The result shows that introduction of IPPIS reduce chances occurrences of ghost workers in the payroll in the public service and that introduction of IPPIS seems to bring about increase confidence in government payroll cost. The result also shows that introduction of IPPIS brings about accountability by checkmating salaries paid to staffs in the public service and that introduction of IPPIS serves as internal control mechanism for financial fraud. The result further shows that introduction of IPPIS strengthens credibility of payroll by blocking loophole for ghost workers.

5.3 Conclusion

Based on the result from the analysis of the main objective of study; effectiveness of IPPIS in eliminating ghost workers in public service: A case study of University of Benin Teaching Hospital, the following conclusions were made:

- 1) The introduction of IPPS does not effectively eliminate ghost workers from the Nigeria public sector.
- 2) The existence of ghost workers frauds affects the public sector service delivery, of University of Benin Teaching Hospital.

- 3) The introduction of IPPIS enhances transparency and accountability in of University of Benin Teaching Hospital.

5.4 Recommendations

Based on the result of findings, the following recommendations were made;

- Government should strengthened the internal control mechanism of IPPIS so as to continuously detect and block any loopholes that will give room for fraud as well as carrying out routine Audit and inspection of the program so as to ensure strict compliance with laid down rules and regulations governing the operation of IPPIS, coupled with compliance with the provisions of Financial Regulations and the Civil Service Rules.
- Public authorities should strive to be independent of politicians and their influence on the affairs and policies that concern local authorities by employing elected delegates that are skilled to work in the local authorities as they will be able to act in a manner that is best for the local authority and not for political agendas.
- Public authorities should start engaging in revenue generating activities and projects so as not to depend on the financial assistance from the central government.

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APPENDIX
RESEARCH QUESTIONNAIRE
Department of Public Administration,
Faculty of Social Sciences,
University of Benin,
Benin City.

16th March, 2023.

Dear Sir/Madam,

REQUEST FOR COMPLETION OF QUESTIONNAIRE

I am an undergraduate student, undergoing a B.Sc. programme in the University of Benin. I am currently on a study “**effectiveness of IPPIS in eliminating ghost workers in public service: A case study of University of Benin Teaching Hospital**”.

I wish to appeal to you to assist by kindly sparing a few minutes to complete this questionnaire as honest as you can. Your opinion or information supplied will be used purely for the academic purpose intended; and such information will be treated with utmost confidentiality.

Thanks for your anticipated cooperation.

Yours faithfully,

ODUAH PRINCESS ADANNA

Researcher

SECTION A

Part A: Personal Data Please tick (✓) the option that is applicable to you.

1. Gender: a. male () b. female ().
2. Age: a. under 30 () b.31-40 () c. 41-50 ().
3. Educational qualification: Primary/O' Level (), B.A/B.Sc. () Masters ().
4. Departments: Account (), Building (), Engineering (), Welfare (), Maintenance (), Revenue ().

Part B: effectiveness of IPPIS in eliminating ghost workers in public service: A case study of University of Benin Teaching Hospital.

SECTION B

Section 1		Responses				
Is IPPIS Effective in Eliminating Ghost Workers from the Public Sector?		SA	A	UN	D	SD
1.	IPPIS is effective in identify loopholes in payroll system					
2.	IPPIS can effectively checkmate salaries redirected by the fraudsters in public sector					
3.	IPPIS can eliminate perpetrators representing ghost in payroll of public service					
4.	IPPIS can detect repeated felicitous names in payroll and elimination ghost workers					
5.	IPPIS can detect any inclusion of individuals who were not having employment verification					
6.	IPPIS is aimed to paying only participatory staffs in public service					
Section 2						
What are the Effects of Ghost Workers Frauds on the Public Sector Service Delivery?						
7.	Ghost workers frauds can hinder tools/equipment that could enhance prompt and regular service delivery					
8.	Ghost workers frauds can hinder recruitment/employment process that could bring about quality service delivery in the public sector					
9.	Internal detection of ghost workers frauds among personnel managers can create bias system of commitment to service delivery					
10.	Ghost workers frauds can reduce improve efficiencies in service delivery in the public service					

11.	Ghost workers frauds can hinder quality service which is essential for success					
12.	Ghost workers fraud is a contributing hindrance to national development					
	Section 3					
	Does the Introduction of IPPIS Enhance Transparency and Accountability in the Public Sector?					
13.	Introduction of IPPIS reduce chances occurrences of ghost workers in the payroll in the public service					
14.	Introduction of IPPIS seems to bring about increase confidence in government payroll cost					
15.	Introduction of IPPIS brings about accountability by checkmating salaries paid to staffs in the public service					
16.	Introduction of IPPIS serves as internal control mechanism for financial fraud					
17.	Introduction of IPPIS strengthens credibility of payroll by blocking loophole for ghost workers					
18.	Introduction of IPPIS can strengthen the fight against financial fraud in public sector					