

## Government Policies and Performance of the Public Sector: A Critical Appraisal of Integrated Payroll and Personnel Information System (IPPIS) Policy

Akwu Augustine Uyanah, Unanam Wisdom Jimmy, Okon, Unwana Ita

[wysejav1@gmail.com](mailto:wysejav1@gmail.com),

Department of Public Administration  
University of Calabar, Calabar, Nigeria

### Abstract

*There have been some fraudulent practices in the Nigerian Public Sector. These practices are manifested in ghost workers, payroll fraud and inconsistencies in the payment of salaries to federal civil servants. Noticeably, this ugly trend has thrown many Nigerians into joblessness, hardship and frustrations. This is because, federal government ends up paying heavily on individuals that are not part of the Nigerian workforce, the wage bill paid is often more than the actual workforce. Opportunities that would have been created for the teaming unemployed youths are suffocated by the corrupt payroll managers by inflating wage bills. More so, many of these payroll managers deliberately deny workers their monthly pay on excuse of technical hitches. Therefore, Integrated Payroll Personnel Information System (IPPIS) is identified as a mechanism to eliminate ghost workers, reduce wage bills and ensures regular payment of salaries. Institutional theory by Powell and Dimaggion in 1991 is used to anchor the paper. It was concluded that IPPIS has made some achievements in reducing the scourge of ghost workers, wage bills and irregular payment of salaries. It was recommended that government should strengthen the policy by addressing the issues that are hinderances to its full implementation and success.*

**Keywords:** *Public Financial Management, Payroll Fraud, Ghost Workers, Government wage bill, Payment of Salary*

DOI: [URL:https://doi.org/10.36758/ijpamr/v6n5.2021/03](https://doi.org/10.36758/ijpamr/v6n5.2021/03)

### Introduction

The provision of standard and adequate public services with greater efficiency remains a task of impossibility to third world countries like Nigeria. This is reflected in huge budgets with minimal achievements for justification, where public spending avails less than required services for public satisfaction. However, there is a strong link between economic growth and fiscal transparency, but Nigeria is associated with poor financial management since the advent of democratic governance in 1999 (Asselin, 2010, Oshisami, 2014 and George, 2015). This simply asserts that if resources are properly and honestly channelled by administrators, there will be progress in the various sectors of the economy evidenced in infrastructural development and economic viability. Unfortunately, the Civilian administration inherited myriad of problems such as huge external debts and internal payment of arrears, years of unpaid financial statement and lack of auditing of government accounts. The military administration has a habit of wasteful spending, with continuing inefficiency and leakages in both the current and capital budgets.

The financial instrument (a set of regulations governing the conduct of government operational costs and financial transaction) was long neglected. Many senior Civil Servants who has romanced with this fragile financial framework, keep benefiting from the system and ensured continuity of the unwholesome affairs, even in the democratic administrations. This has led to poor infrastructural facilities, poor public services at expensive rate and inflated payroll cost precipitated by ghost workers.

Accordingly, huge amount of public funds is lost through one financial malpractice or the other in Nigeria, which is to say the least drains the Nation's limited resources through fraudulent

means with far-reaching and attendant consequences on both socio-economic development and political programmes of the nation (Bello, 2011). Billions of naira is lost in public sector every year through fraudulent means. This represents only those embezzled funds that is referred out and made public. Indeed, huge amount of public funds are lost in undetected frauds or those that are for one reason or the other huddled up. Notably, prevailing cases of financial frauds in the public sector are prevalent in Nigeria to the extent that, every public agency could seem to be involved in one way or the other in some of these nasty acts (Appah and Apprian, 2010). Financial mismanagement in Nigeria public sectors has been on the increase in its public workforce, which is necessitated by the existing structurally weak financial control mechanism which clearly creates ample loophole that have fostered and sustained corrupt practice, ranging from ghost workers to increased and unaccountable wage bill of government. This is coupled with the appalling situation of neglect of idea and ethics of financial accountability in public expenditure and affairs in this collapsing country called Nigeria (Bello, 2011).

Tanzi (2009) postulated that sound financial administration is an essential aspect for both economic and social development, evidenced in macro-economic stability, commitment to socio-economic equity and the promotion of efficient institutions through structural reforms such as trade liberalization and democratic deregulation. Poor financial administration culminates in incompetence, ignorance, ghost workers, inflated wage bill and delay in payment of salaries which is the crux of this paper. Sound financial system promotes accountability in public sectors reflected in the execution of public policies based on the needs and demands of the masses with the available financial resources of the nations (Okon and Ohwoyibo, 2009).

As a panacea to the degenerating trends in the public sector's financial framework, the former minister of finance Dr Ngozi Okonjo Iweala introduced the integrate payroll and personnel information System (IPPIS) under the administration of former President Goodluck Ebele Jonathan. IPPIS was created with a broad aim of establishing a centralized database system for the public sector, to achieve data integrity and efficiency in the payroll system, adequate management of payroll records and also to know the accurate workforce of government in order to eliminate ghost workers in various agencies in Nigeria.

The introduction of Integrated Payroll and Personnel Information System (IPPIS) in Nigeria is an impressive drive, but there are still reports of financial misappropriation in the public sector. It is on this ground that this paper is primed to examine how public sector has been improved through the key objectives of IPPIS such as elimination of ghost workers, wage bill reduction and prompt payment of salaries.

### **Conceptual issues**

The reformation of the Civil service transparency and accountability, efficient delivery of service, improved human resources management, elimination of payroll frauds, accurate budgeting or recurrent expenditures in both Private and Public service are some of the challenges and weaknesses that Integrated Payroll and Personnel Information System (IPPIS) was established to reduce and possibly eliminate so as to strengthen the public sector operations. Integrated Payroll Personnel Information System (IPPIS) is one of the strategic implementations of the federal government of Nigeria to digitalize and check the manual based and files system marred with corruption, inefficiency and inaccuracy in number of personnels on the civil service payroll of Nigeria.

Integrated Payroll Personnel Information System involves the use of biometric authentications to enrol or input information of public officials in order to monitor and budget for monthly staff emolument in order to eliminate payroll fraud. As rightly captured in Uzo Chukwu (2015), it enhances confidence in payroll costs and budgeting, improve administrative practices such as collection of salaries from more than one ministry, personnel collecting salary of ghost or non-

existence workers and over estimation of ministries budgets, thereby fueling corruption due to the ease of replacement of files records and other sharp practices.

Integrated Payroll Personnel Information System (IPPIS) was established to provide identity to all public servants. Unique identity ensures that duplicity of pay point is not possible due to synchronized, centralised data pay point (Mede, 2016). Asoqwa (2013) noted that digitalizing government operations would enable public servants in Nigeria to render efficient services at all levels, ensures higher productivity and economic growth, fosters national competitiveness and lead to the attainment of vision 2020.

Aliyu (2014) asserted that the purpose of Integrated Payroll Personnel Information System (IPPIS) is to ensure the elimination of wastages noticed in the administration of payroll in the public sector. He sees public financing administration as a critical facet of public administration which operates through the instrument of budget and encompasses the entire budgeting cycle, that is formulating the budget, enacting the budget, executing the budget, accounting and auditing of the budget.

### **Payroll fraud**

Payroll fraud is a major problem that hinders the progress of many countries of the world especially the developing nations like Nigeria. Salary leakage in most public sectors has become a fundamental issue that has called for much concern for a country as ours (Hossain, 2013). A survey conducted by World Bank to quantify the share of ghost names that has culminated in the existing payroll fraud system of a country like Nigeria revealed that teachers and health workers in the countries where the survey were carried out were found to continue to receive salaries even when the workers were no longer engaged by government.

The common problem contributing to payroll fraud as discovered in the developing economies like Nigeria is poor record management system in the public sector (International Records Management Trust, 2008). Many developing nations lack good Integrated Payroll Personnel Information Systems to accurately record and regularly update payroll database (Fink & Hossain, 2013). Weak personnel database results in lack of control over staff due to the instability of government officials to effectively monitor the activities of employees in relation to double pay points. The poor record management system creates discrepancies between the number of public servants on government payroll and the actual number of employees recorded on the staff rolls in the various agencies. Failure by government agencies to regularly update accurate records and payroll database of their staff records to continue receiving salaries even when they are out of service for one reason or the other (World Bank, 1995).

Ghost workers increase the wage bill of government workforce above the budget which often give rise to budget overrun in many countries (Yansua, 2013). The problems of ghost workers and the drive for cost effectiveness in public sectors were the reasons for the introduction of various reforms under taken by government to minimize public expenditure without corresponding public satisfaction with services provided (Awortwi & Vandee, 2007). The mostly used methods to identify ghost workers is head count which helps to clear the payroll of ghost workers (Tanzi, 2013). Unfortunately, some payroll officials collude with payroll managers to allow ghost workers to participate in headcount exercise. This practice defeats the objectives of the headcount exercise as unauthorized employees keep receiving salaries.

Payroll fraud is generally classified under asset misappropriation, falsification of wages which also include overtime and other allowances, false persons on the payroll (ghost workers) and delayed termination of separated staff from payroll system (Gbegi & Okoey, 2013; Zekube, 2013). Arising from degenerating state of payroll fraud in Nigeria, the civil service reform became imperative to enhance smooth governance and accountability in the country. The initiation which was introduced in the administration of Olusegun Obasanjo was brought to

concrete reality in the administration of Goodluck Ebele Jonathan in 2013 through Dr. Ngozi Okonji Iweala who was then minister for finance.

### **Public Fiscal Management**

Fiscal Management in public sector deals with the planning, organizing, procurement and utilization of government financial resources as well as the formulation of appropriate policies in order to achieve the aspiration of citizens. It is a link between the community's aspiration with resources and the present with the future (Prechard, 2009). The operations of fiscal policy are its essence. There are fundamental stages in public financial management to include:

- Policy formulation
- The budget formulation
- Payment system
- Accounting and financial reporting
- Audit stage
- The legislative control

Policy formulation is one of the most important stages in public financial management structure. The transformation of the society's aspiration into a feasible policy with well-organized financial implication tends to grow in magnitude during implementation and many frequently contribute to major reversals in the pursuits of policies or major subpage that may lead to contrary resources. (Prechard, 2009). Government needs to have an estimate or revenue and expenditure to achieve its policy objective.

In the other hand, budget formulation is a stage that involves the allocation of resources before the submission to the legislature for review and financial approval. In Nigeria, budget formulation involves the articulation of the fiscal, monetary, political, economic, social and welfare objectives by the President through the departmental guidelines, unit needs by accounting officers and proposals defence by ministerial unit heads (Besive, 2010).

More so, payment system involves the operational procedures for receiving monies, from the public and making payments to them. In Nigeria, government make payments using a variety of procedures. These include book adjustments, issuing cheques, payment authorization and electronic payment system. Government accounting and financial reporting is an integral component of the public sector financial management process in Nigeria. It entails the recording, communicating, summarising, analysing, and interpreting financial statements in aggregate and details. Through this medium, government fulfils the task of meeting the internal management requirement and providing the public with a window on its operations (Adam, 2011 and Prechard, 2009).

Audit is one of the fundamental aspects of public financial administration, it is carried out by suitably qualified auditors who examine financial records and statements by enterprises with a view to expressing their opinion in accordance with the terms of appointment. Failure of proper auditing is responsible for the high level of corruption in the Nigerian public sector. Legislative control implies stringent regulation of the revenue and expenditure estimates in any fiscal year by the legislators at any level of government. Scrutiny and approval by legislature ensure accuracy, effectiveness and efficiency in public revenue and expenditure.

Worthy of note is the fact that, the aforementioned stages of financial management have overtime suffered loopholes that give room for fraudulent practices that cripples the public machinery in many aspects. It is attempt to arrest this ugly trend that several financial reforms are on top gear of which IPPIS is a critical component. As a policy measure, IPPIS is poised to strengthen public financial management system by digitalizing the payroll towards addressing fraudulent practices

with attendant consequences. IPPIS secretariat is a department under the office of the Accountant- General of the Federation.

## **Achievements and Challenges of Integrated Payroll and Personal Information System (IPPIS)**

### **Achievements**

#### **1. Elimination of Ghost Workers**

The prevalence of ghost workers is one of the menaces that have engulfed public sectors in developing countries like Nigeria. In most of these countries, payroll fraud is very common where ghost names are captured for payment of salaries on monthly basis (Hossain, 2013). Ghost workers are people who receive salary from an organization without working as employees of that organization. It entails also the appropriation of salaries to those who are not existing (Tanzi, 2009).

World (2005) sees ghost workers as names in the payroll of public or private organizations but cannot be shown to exist physically. These are people who have died, retired or left the service but are not recorded and treated accordingly. Ghost workers are therefore, nonexistence employees whose names are kept on the payroll and salaries paid to them. Ghost workers may be kept on the payroll if payroll managers delay in terminating the names from the payroll (Lekube, 2013). In some cases, payroll clerks include names of fictitious or separated employees on the payroll who forge their signatures and collect the salaries on their behalf (Izedonmi and Ibadin, 2012). Separated staff are employees who have terminated relationship with their employers through resignations, vacation of post, or death. But when such staff continue to receive salaries, they become ghost workers. Sometimes, the ghost workers show up for brief periods and disappears for much of the time in order to pursue private activities within the period they should be working for the government (Tanzi, 2009). Delay in terminating names of separated staff from the payroll is another way of keeping ghost workers on the government payroll unlawfully (Lebuku, 2013). The delay may be prevalent at remote office locations where communication facilities may be lacking. For instance, an Office Manager at a satellite office might delay the reporting of termination of an employee who may have resigned, died or left the service with the intention to pocket the employee's cheque (Webster, 2009). As opined by Gbemere (2016), the Nigerian public sectors are highly bedevilled with a degenerating state of ghost workers, though the problem is evident across organizations in the country and seen as a huge drain on the national economy its prevalence and adverse effect is most on public sectors. There is weak personnel database which results in lack of control over staff due to the inability of government officials to effectively monitor the activities of employees. Poor records management precipitated by lack of personnel information system is a major contributing factor to ghost workers menace in Nigeria and many under developed countries (Fink and Hussmann, 2013). The poor records management systems create discrepancy in the number of public servants on government payroll and the actual number of employees recorded on the staff payroll in the various agencies. For decades, payroll fraud through ghost workers have continues to drain incredible sum of money from the Nigerian Civil service. Various methods have been employed to check the syndrome but those behind it continue to find new techniques. Those behind this are merely taping into the seemingly depthless resources of government. Huge subsets of fiscal burden is dedicated to personnel emolument which lamentedly seems to be going to ghost workers at all levels of government in Nigeria (Ukaa, 2016).

Various Federal Government Agencies have rolled out related hair-raising figures as ghost workers are identified and removed from payroll through IPPIS. The Director General, Bureau of Public Service reforms Dr. Joe Aba said that Federal Government has saved over N185 billion by removing 65,000 ghost workers since the implementation of IPPIS. Mrs. Kemi Adeosun, the

former Minister of Finance revealed in 2017 that the removal of 23,000 ghost workers from the Federal Civil Service payroll reduced government monthly payroll by N2.29 billion. In the same vein, the former EFCC Chairman Mr. Ibrahim Magu added that the commission as at 2018 detected 37,395 ghost workers in the payroll of Federal Civil service. He revealed that with these figures, government has lost about N1 billion naira within a certain period, since the implementation of IPPIS through the identification and elimination of ghost workers is not 100% met, meaning full achievement has been made in this regard.

## **2. Reduction in wage bill**

Salary leakage in most public sectors has become a fundamental issue that has called for much concern. The poor records management has culminated in the existing payroll fraud at the expense of Federal Government. Government appear to be spending more than what it ought to, due to ghost workers syndrome. (International Records Management Trust, 2008). Poor records management causes government to be paying employees not eligible to be paid by government. As rightly observed by Ukaa (2016), those who orchestrate ghost workers merely tap into the slim resources of government. Most state budgets like the Federal budgets are fronted with recurrent expenditure. A huge subset of that fiscal burden is dedicated to personnel emolument and a high percentage of the personnel emolument currently go to the ghost workers.

The problem of ghost workers has led to increase in government recurrent expenditure. Ghost workers menace in Nigeria bureaucracy has gone so deep that the nation is losing billions in the three tiers of government. Human resources managers at the Federal, State and Local Government levels are mainly culpable, so also are the approving and accounting officers. These officials are not clueless of the origin of ghost workers and how to plug the loopholes. Rather, they wilfully embrace such loopholes or in the least, pretend such loopholes do not exist because they and their cohorts are the beneficiaries (Umokeh, 2010). IPPIS has undoubtedly reduced Government wage bill by eliminating ghost workers from Government payroll. So far, over 23,000 ghost workers have been discovered after IPPIS verification exercise which has helped to reduce government wage bill by 2.29 billion.

## **3. Prompt payment of salaries**

The issue of public workers unpaid salaries in Nigeria is quite alarming. All efforts put in place by previous administrations have remained unfruitful and tends to rather pave way for exacerbation. It is reported that more than half public civil servants across the 36 states of Nigeria are owed salaries between three (3) to eight (8) months by government, this have further highlighted the leadership deficit which the citizens have led to endure over the years, this situation of unpaid salaries is very tragic as many have died in the course of this ordeal (Ayambe, 2009). The seeming state of financial bankruptcy is disgraceful and has endangered leadership to default in any claims of good governance. These unpaid salaries problem is reflected in several strike actions witnessed across the country. Many states are victims of this unwholesome state of affairs. The debilitating effect of unpaid salaries gives right to ample social vices that are detrimental to the growth of any economy. A labourer deserves his wages and such wages must be paid as at when due (Obeten, 2011). It is disheartening for any worker to be owed wages after working for 31 days, morning and night.

Ushie (2012) also observed that many of the states are contending with bloated workforce inherited or created for political patronage but cannot cater for. Most appointments into those offices at whatever level lack honesty of purpose. Thus, state governors should be creative enough to improve on their revenue drive in order to honour their commitments towards payment of workers' salaries. The multiplier effect of earned but unpaid wages is real in Nigeria and all over the world. The workers suffer, their families and also their dependants. Many homes have suffered schools drop out, hunger and death as a result of unpaid salaries in Nigeria.

According to Zalk (2010), many citizens of Nigeria depends solely on monthly salaries as civil servants and any alteration in this order of existence calls for untold hardship and social upheavals. Unpaid salaries does not only give rise to social vices and administered deficiencies but a total truncation of the mutual understanding between government and the masses. As important as salaries are to civil servants in Nigeria, it is surprising to see that issues that bedevilled payment of salaries are multifaceted, multi-dimensional and hydra headed. This is reflected in the fact that salary structures in Nigeria are poor, untimely and irregular. This are traced to corruption, embezzlement of public funds and excessive mismanagement of limited financial resources by those in charge (Crame, 2008; Adele, 2010 and Malaki, 2015). The design and formulation of remunerations and incentives system should be in a manner that salaries are encouraging and promptly paid as these have been revealed to promote high productivity for national growth. No doubt, IPPIS has strengthened the process of payment of salaries to workers who are verified and captured in the Integrated Payroll and Personnel Information system.

### **Challenges**

1. Technological barrier is a major challenge to Integrated Payroll and Personnel Information System. This is reflected in inconsistencies in the payment of salaries. For instance, some personnel of the Nigerian police force and Nigerian security and Civil Defence Corp (NSCDC) in Akwa-Ibom State raised alarm to instigate IPPIS officials as personnel in the same rank were paid differently with the commencement of IPPIS policy. It was also reported that some were short-paid as what they saw was less than what they have been receiving as salary.
2. Corruption of IPPIS officials is seen as another challenge to IPPIS policy. It is alleged that people who were short-paid can only have their salaries corrected after going through the back doors by paying money to IPPIS officials in Abuja for consideration. Those who have written officially to complain without going with money still have pending issues, as their salaries are not yet corrected (Ushie, 2018).
3. Resistance from stakeholders is another challenge in the implementation of IPPIS policy. This has caused the implementation of the policy to be prolonged. For instance, many Federal Universities are yet to join IPPIS especially the academic staff. This has made implementation of the policy lopsided as some sectors are captured while some are not.
4. Poor state of supporting infrastructures such as low internet penetration which accounts for inefficiency and inconsistency.
5. Lack of Government will and commitment to accelerate implementation
6. Lack of sufficient skilled manpower evidenced in difficulties in transfer of pay points and inability of the officials to maintain consistency in payment of salaries without fluctuations.
7. IPPIS database is designed in a manner that it can be accessed and live data changed from time to time. This means that the platform is vulnerable to fraudulent practices.

### **Theoretical Framework**

Various scholars and educators have propounded vast theories that aid in explaining certain phenomenon. For the purpose of this work, the ones that were considered in this study were:  
Institutional Theory

The institutional theory is mainly associated with Powell and Dimaggio work in 1991. Institutional theory looks at the deeper and more resilient aspect of social structure. This theory focuses on the processes by which structures such as cognitive, regulatory, normative as well as norms, rules and routines become established as an authoritative guideline for social behaviors and practice. Recent development in Nigerian public accounting frame work are the new accepted behaviours, rules, norms that need to adhered to and the question prevalent in the theory and applied here is whether these recent reforms that is financial management are due to normative and regulatory practice?

This theory addresses practices which are subject of the recent happening in the public sector. Such happening mainly include the introduction/ adoption of integrated personnel and payroll information system (IPPIS) that can enhance the technical efficiency in the organization or institution adopting these practices. It also results in legitimization of the standard practice and the absent of these leaves the organization to be termed irrational, corrupt and negligent. The next effect of these reforms therefore is to increase homogeneity across the country globally and this structure has been thought to promote efficiency, effectiveness, transparency and accountability.

The broad educational implication of these theories to the study is that in every institutional setting or administrative setting, certain mechanisms are always put in place to ensure that such organization is regulated by the norms and value of such organization. In absent of this mechanism, there is bound to be gross abuse of offices and the limited resources. Thus, integrated personnel and payroll information system is a mechanism which ensures that public sector is regulated by the existing norms that institutes efficiency and progressive practices.

### **Findings**

Findings on elimination of ghost workers revealed that integrated payroll and personnel information system has contributed significantly in identifying and eliminating ghost workers in Federal Civil Service. Though there still exist some form of financial fraud in parastatals and agencies of federal government, ghost workers menace has been significantly reduced. Notably, virtually all the staff working in federal civil service are active in their daily administrative tasks, rather than staff whose names only exist on the payroll without participating in the discharge of duties. More so, vacancies exist in many federal ministries and agencies calling for replacement. These are positions that were occupied by the ghost workers. This accounts for the recent recruitment into the Federal civil service by different departments, parastatals and agencies. It was discovered that the menace of ghost workers is promoted by the officials of government who keep benefiting from this evil practice while many Nigerians are harassed by unemployment.

Lamentedly, findings have shown that 23,000 ghost workers were discovered and removed between 2016 and 2017 when IPPIS was effected while many youths were jobless.

Findings on wage bill reduction showed a significant role of IPPIS in strengthening the payroll system of federal government. As clearly stated by the former minister of Finance, Mrs. Kemi Adeosun and EFCC boss, Mr. Ibrahim Magu, the introduction of IPPIS assist federal government to save over N 1 billion naira. This fact reflects mostly in accusation on Federal Universities, refusing to join the IPPIS platform. Findings further revealed that the massive employment that took place in various federal parastatals was to justify the wage bills they have claimed from the government for payment of salaries before IPPIS. More so, the Accountant General of the Federation, Ahmed Idris in October, 2017 reported that N100 billion was saved for Federal Government after the verification and capturing of arm forces into the IPPIS.

Findings on prompt payment of salaries revealed that IPPIS instituted prompt payment of salaries but characterized by short payment. Many federal civil servants who are in IPPIS complained of having salaries less than what they were collecting initially. Some complained that different figures are paid in different months. Findings from payment of salaries also revealed that some civil servants could not receive salaries for months after IPPIS verification and biometric capturing. It was reported that IPPIS officials collected money from Civil Servants with complains of irregularities in payment before effecting their accurate payments, while those who did not go to bribe them are still having issues till date.



## **Conclusion**

It is concluded by findings of this paper that integrated payroll and personnel information system has helped in strengthening the financial system of the Nigerian public service by reducing the level of ghost workers, wage bills and enhancing prompt salaries payment. Though greater success has been recorded in checking the menace of ghost workers and inflation of wage bill, there are a lot of complains in the aspect of salaries payment as many receive fluctuating figures as salary.

## **Recommendations**

1. Government should saddle the responsibility of advertisement, recruitment and issuing of appointment letters to federal civil servants on the IPPIS office. This should be across government agencies, parastatals, ministries and departments. Appointment letter for successful applicants should be issued only after verification and capturing by IPPIS.
2. Payroll fraud should be checked by proper monitoring, supervision and auditing of personnel information system to avoid officials colluding to inflate figures.
3. The IPPIS platform should further be strengthened to curb excessive complaints on payment irregularities. A more sophisticated approach should be adopted for accurate figures and transparency.

## **References**

- Abele, H. (2010). The fight against ghost workers syndrome in Nigeria: issues and challenges. *Journal of Management Research* vol. 2 (4) 201-220.
- Adams. E. (2011). Integrated payroll and personnel information systems: issues and prospect. *Journal of Social Research*. Vol. 2 (4) 132-154.
- Aliyu O. (2014). Payroll fraud and its devastating effect on public institutions in third world countries. *International Journal of review of Administrative Science*. Vol. 6 (3), 99-120.
- Appah, U and Appian, K. (2010). Deposit insurance, institutional regulation and financial system risks. *Journal of Monetary Economics*. Vol. 9 (7) 311-326.
- Asselin, W. (2010). The human resource function: the dynamic change and development. London: Remand Publishers.
- Awortwi. S. and Vandee, H. (2007). Public service reform: A comprehensive review. Lagos: Linmante Printing Press.
- Ayamba, E. (2009). Nigeria financial system. Issues and prospects, Calabar: Ojies Ojies Publishers.
- Bello, H. (2011). Financial Management and Accountability in Public Sectors, Nigeria Perspective, Uyo: University of Uyo Printing Press.
- Besire, F. (2010). Treasury account: a catalyst for public financial management in Nigeria. *Journal of Management Sciences*. Vol. 3 (4) 65-89.
- Crane, S. (2008). Public sectors reforms in Nigeria framework for analysis. Jos: Rinsolly printing press.
- Gbegi, O. and Okoye. B. (2013). Management accounting in Third World countries. Owerri. Enusez publishers.
- George, V. (2015). Public service reforms in Nigeria (1999-2014). A comprehensive review. Calabar, CATs publishers.
- Hossain, G. (2013). Financial transparency and its limiting factors in third world countries. *Journal of sustainable development in Africa*. Vol. 3 (2) 103-124.
- Lekube, O. (2013). Poor wage bill system in Nigeria: Structural implication on the 21<sup>st</sup> century. *Journal of Human and Social Sciences*. Vol. 2 (3) 83-101.
- Malaki, H. (2015). E-governance, corruption and public service delivery: A comparative study of Nigeria and Ghana. *Journal of Electronic Governance and Sustainability*. Vol. 1 (3) 130-149.

- Mark, B. (2013). BVN and reduction of financial fraud in Nigeria. *Journal of public administration*. Vol. 31(3) 298-320.
- Mede V. (2016). Unpaid salary menace in Nigerian, aid poor workers attitude to work. *Journal of Management Science*. Vol. 3 (2) 214-233.
- Obeten, D. (2011). Financial reforms and its success so far in Nigeria, Jus: Chatong Publishers.
- Okon, C. and Ohwoyibo, O. (2009). Public institutions cash management system: theoretical perspective. Enugu. Maduwiaka printing press.
- Oshisami, L. (2014). Treasuring single account benefits: challenges and the way forward. *Journal of Social development*. Vol. 6 (3) 132-149.
- Prenchand. O. (2009). Corruption and public sectors in Nigeria: The key forward. London. Pitman publishers.
- Tanzi, H. (2009). Impact of Treasury single account on the liquidity. *Journal of advance research*. Vol. 2 (3) 69-83.
- Ukaa, E. (2016). Wagebill menace in Nigeria. Structural revitalization and public service, *Journal of Social Science*. Vol. 2 (4) 302-319.
- Umokeh, G. (2010). Ghost workers and it drain on Nigeria finance. Way forward. *Journal of social sciences*, Vol. 2 (4) 22-41.
- Ushie, B. (2012). An institutional analysis of an E-governance system anti-corruption. *Journal of Management Science and analysis*. Vol. 4 (3) 211-236.
- Webster, P. (2009) Public Sector accountability and governance series: *International Journal of Social Sciences*, Vol. 2 (6) 23-49.
- World Bank (2012). Fraud indices in developing nations. World Bank. Washington D. C.
- Zalk, B (2010). Human resource function: The dynamic change and development London: Financial times. Pitman publishing.