

PSYCHOLOGICAL IMPACT OF INTEGRATED PAYROLL AND PERSONNEL INFORMATION SYSTEM (IPPIS) ON FEDERAL HIGHER INSTITUTION STAFF IN NIGERIA

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Abstract

The implementation of IPPIS since 2007 has proven that much is still needed to be done. The study examined i) if stress, ii) if depression and iii) if anger is a psychological impact of integrated payroll and personnel information system (IPPIS) on higher institution staff in Nigeria. A descriptive research design of survey type was employed for this study. Three hundred and eighty four (384) respondents were sampled for the study. A validated researcher developed questionnaire tested for reliability was used for the study. The data collected was analysed using descriptive statistics, one sample t-test to test the hypotheses at 0.05 level of significance. The result showed that: stress is a psychological impact of IPPIS on federal higher institution staff in Nigeria ($t\text{-value } 64.175 > p\text{-value } 0.00$) at 0.05 Alpha level, depression is a psychological impact of IPPIS on federal higher institution staff in Nigeria. ($t\text{-value } 64.100 > p\text{-value } 0.00$) at 0.05 level of significant, anger is a psychological impact of IPPIS on federal higher institution staff in Nigeria. ($t\text{-value } 64.100 > p\text{-value } 0.00$) at 0.05 Alpha level of significant. The study concluded that stress, depression and anger are psychological impacts of integrated payroll and personnel information system (IPPIS) on federal higher institution staff in Nigeria. Therefore, it was recommended that IPPIS office should carry out a regular screening to authenticate its enrolled personnel and also see to it that salaries and emoluments are paid as at when due.

Keywords: Integrated Payroll and Personnel information System (IPPIS), Stress, Anger, Depression, Salary, Psychological, Federal Higher Institution

Introduction

The Integrated Payroll Personnel Information System (IPPIS) is a computerized mechanism adopted by the Nigerian government in 2006 it was made public in 2007 to monitor and control federal government payroll system and personal information in order to restore sanity. Owing to the countless discoveries of ghost workers, poor tax and order levies assessment in both federal and state Ministries, Departments and Agencies (MDAs), the implementation of IPPIS has uncovered and saved the government billions of dollars. Salaries, according to the Federal Republic of Nigeria Financial Regulations (2009) Part I (1501), is the personal emolument paid to an employee of an organization, usually monthly, for services

rendered at a predetermined rate of pay. Specifically, part II (1518) of the financial regulation pointed out that the standard payroll system shall be applied in all offices, unless otherwise provided under financial regulation (1519), shall be such as to ensure that records shall be made in single operation. Garbe, John and Paul (2004) pointed out that the most essential computer application in organization is payroll management as it calculates each employee's monthly basic pay, bonuses, tasks, national insurance and pension contributions.

Integrated Payroll and Personnel Information System (IPPIS) in Nigeria in a bid to reduce corruption, the Nigerian government in October 2006, conceived the Integrated Payroll and Personnel Information System (IPPIS) to provide a reliable and efficient database for the public service to eliminate record and payroll frauds, facilitate easy storage, facilitate manpower planning, update and retrieve personnel records for administrative and pension processes and facilitate convenient staff remuneration payment with minimal wastes and leakages (Enakirerhi and Temile, 2017). The IPPIS project in April 2007 was officially tested on six ministries: Education, Foreign Affairs, Finance (including the Budget Office of the Federation), Works, Information and Communications (as it was then known), and the National Planning Commission. In 2009, government decided to expand its scope to cover another nine Ministries, Departments and Agencies which include Aviation, Health, Agriculture, Petroleum Resources, Transport, 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 (Haruna, Joseph, and Samson, 2015).

Olumuyiwa (2018) reported that in the first month of implementation, IPPIS saved the government a sum of ₦416 million. At the end of its first phase implementation in 2010, the savings rose to a sum of ₦12 billion. Building on the success of the pilot phase, the government saw the need to undergo a service-wide deployment of IPPIS in 2011. Government's intention was that by the end of 2014, all 585 government MDAs, made up of the mainstream Civil Service and other Agencies in the Public Service, drawing personnel cost from the national budget would have been enrolled into the IPPIS platform. Presently, government is also pursuing the full implementation of the human resource management component of IPPIS and the full connectivity of all human resource and finance offices to the system. The quality of government payroll administration has vastly improved and an increasing number of MDAs are moving away from manual payroll administration. The MDAs have the necessary information for planning their personnel costs. IPPIS has actually reduced corruption by virtually eliminating ghost-worker syndrome where applied, thereby reducing the cost of governance.

Olumuyiwa's (2018) study further shows that IPPIS policy into payment administration has improved constant payment of salaries. Armed (2019) reports showed that from 2007 to 2019, IPPIS implementation in MDAs, NPF and other

paramilitary agencies has saved the government over ₦ 600 billion. Olumuyiwa, (2018) noted that the quality of government payroll administration has vastly improved and an increasing number of MDAs are moving away from manual payroll administration. The MDAs have the necessary information for planning their personnel costs. IPPIS has actually reduced corruption by virtually eliminating ghost-worker syndrome where applied, thereby reducing the cost of governance. The Scheme has, from its launch in 2007 to December 2014, saved the government ₦185 billion (about US\$1 billion), representing the difference between the money that government would have released to MDAs based on their estimated nominal roll submissions and the amount actually paid through the IPPIS platform (Effiong, Oro, Ogar, Raphael, Etop, and Iroushu, 2017).

The Aim of IPPIS

Enakirerhi and Temile (2017) studied the challenges, benefits and prospects of IPPIS in Nigeria. The study submitted the benefits of IPPIS to include; accurate and reliable personnel information, reduction or elimination of corrupt and sharp practices, facilitation of modern scientific and accurate budgeting and forecasting, streamlining payroll and personnel, confidence in payroll cost, prompt deductions and remittance to all third party funds, (*National Health Insurance Scheme, Federal Inland Revenue Service, state Boards of Inland Revenue*). Saving of funds to government from the ghost worker syndrome, improvement in management reporting and information and observed few challenges to skills transfer problem, poor supporting infrastructure, technological barriers for infer MDAs transfer, resistance from stakeholders and lack of will for accelerated implementation. Micah and Moses (2018) examined IPPIS and the Ghost Workers' Syndrome in Nigeria's Public Sector. Adopting the historical research method, the study concluded that the introduction and its implementation of integrated personnel and payroll information system (IPPIS) have to a reasonable length mitigated the incentive, capacity and opportunity of fraudulent individuals to perpetrate payroll fraud at all levels. Ministries Departments and Agencies (MDAs) avoid infractions of regulatory bodies as a result of ghost workers. Such policy would create a synergy between government and employees in combating corruption. The Integrated Payroll and Information System as well as the Integrated Financial Management System have been able to enhance transparency and accountability in the utilization of government finances.

In 2013, the Federal Ministry of Finance took cognizance of the fact that IPPIS has efficiently improved personnel cost planning and budgeting since it is based on actual verifiable targets rather than estimated figures. Consequently, it has broadened employment opportunities, reduced corruption in publicly owned establishments and reduced personnel costs. The efficiency in transacting government business is enhanced as it has enhanced the confidence in payroll system and budgeting, greatly improved management of information and reporting,

rebuilding public confidence, providing opportunities for improved infrastructural facilities and creating serene work environment and job security (Oyedele, 2015). Though, the envisaged challenges by the employees include bureaucratic delays, decayed facilities, wickedness in unionism, less earnings for recruitments, lack of sensitivity and commitment on the part of government in terms of carrying out its policies in the past, Effiong (2017). analysed the achievable success and concludes that its success can be grouped completely by its application at all levels of government especially the local government to overcome the persistent issue of ghost workers in the system.

The Challenges of implementing IPPIS

Each ministry and its agencies have a single account through which salaries are paid. In the case of federal universities, the account is held by the Ministry of Education under the direct supervision of the National Universities Commission. The latter sends salaries of teachers in the federal universities to various campuses. The process has been criticized for being cumbersome. Murphy, (2002) submitted in addition, the software does not recognize complicated salary differentials in the university system. Though IPPIS has a vast plantation of benefits, that few challenges have been identified. Micah and Moses (2018), The Minister of Finance Zainab Ahmed in April 2019 highlighted the challenges facing the IPPIS to include lack of a reliable and comprehensive database for the public service; inability to forecast manpower needs and requirements of MDAs and growing wage-bill as well as a lack of synchronization of civil servants' records with pension administration. Furthermore, the Accountant General of the Federation Mr. Idris Ahmed, in April 2019, also outlined the challenges to include changed management issue, institutional resistance, lack of commitment from MDAs, conflict of roles and laws among the stakeholders and delay in enrolment processes. Enakirerhi and Temile (2017) observed that the challenges of IPPIS include skills transfer problem, poor supporting infrastructure, technological barriers for infered MDAs transfer, resistance from stakeholders and lack of will for accelerated implementation. The implementation of IPPIS has not been without challenges, as noted by the Director of IPPIS, Mr Olufehinti Olusegun. Infrastructure regarding capturing is one of the challenges faced by the agency. Lack of proper and accurate information provided by employees is also a key challenge. The Director noted that where the Bank account of an employee is wrong or the date of birth, the employee will not receive any payment.

ASUU Challenge

The irregular payment of salaries has revealed fundamental inconsistencies in the country's salary structures. Civil servants earn more than university teachers and the annual budget dedicated to the university sector is far below that of the political class of the executive and the legislative arms of the government. The situation has

worsened with the current recession. There is a deliberate move to undermine the funding of the universities by the political class. Consequently, the salary scales in the universities are dwindling, whereas the salary levels of the politicians are improving as if they are not affected by recession and inflation, a very sad phenomenon,” said Dr Adewale Suenu, head of history and international relations at Lagos State University. The ASUU President, Prof Biodun Ogunyemi submitted that The IPPIS. It is not a home-grown initiative, rather it is a prescription of the World Bank, whose ultimate consequence is to create anarchy and therefore, retard the growth and development of Nigeria, says IPPIS would strip tertiary institutions of autonomy (*The Nation*) further stated that the system does not, for example, capture the remuneration of staff on sabbatical, external examiners, external assessors, and Earned Academic Allowances. It does not address the movement of staff as in the case of visiting, adjunct, part-time, consultancy service, which academics offer across universities in Nigeria. Ogunyemi added that implementing the IPPIS would mean asking lecturers to make the trip to the capital city of Abuja for physical biometric data capture, should lecturers not be available when IPPIS personnel visit schools for the capture.

The implementation of IPPIS in Nigerian Universities will further localise their operations and perspectives, thus negatively impacting their ranking in the global academic community. For example, the promotion exercise in the Professional Cadre, which is subject to external assessment that may last for several months. In such cases, when the outcome of the exercise is returned positive, the beneficiary is paid arrears from the beginning of the assessment process. But this cannot be captured by IPPIS. The IPPIS does not recognise the 70 years retirement age of academics in the professorial cadre, and 65 years for those in the non-professorial cadre, as against the 60 years in the civil service (Haruna, Joseph & Samson, 2015). Technically speaking, IPPIS is a scam. It creates more problems than it pretends to solve. The IPPIS system only recognises staff members that are on permanent and pensionable appointments. The IPPIS restricts the ability of universities to employ much-needed staff at short notice. Such staff, when recruited, may not be paid until cleared by the Office of the Accountant General of the Federation (OAGF), thus creating avenues of corruption. The dynamism associated with staff recruitment will become cumbersome with the introduction of IPPIS. He added that IPPIS will not allow for deductions from staff salaries arising from legally sanctioned union and cooperative society activities. This will directly infringe on the constitutionally guaranteed fundamental right of staff to association. Signs of another round of crisis are beginning to show in the education sector in the country, and, except the major actors in the brewing crisis find an immediate solution, Nigerian universities, especially, federal government owned ones, may be shut again. (Enakirerhi and Temile, 2017).

Haruna, Joseph, and Samson (2015) submitted that reasons the Academic Staff Union of Universities (ASUU), refused enrolment under IPPIS include:

- i The university system is dynamic and integrating universities into IPPIS would unleash on the university unintended consequences, which include mutating academics into mainstream civil service.
- ii ASUU believes that there is no clear and convincing evidence that IPPIS can capture remuneration of staff on sabbatical, external examiners, external assessors, and Earned Academic Allowance.
- iii ASUU notes that IPPIS does not and cannot cater for the constant movement of staff in the cases of visiting, adjunct, and part-time lecturers.
- iv ASUU contends that IPPIS cannot predict and address the promotion of academics especially, associate professors and professors, which are subject to external assessment.
- v It also believes that IPPIS will constitute an impediment in the way of the ability of Universities to recruit staff for new programmes as well as replace same, while newly employed staff cannot be paid their salaries until they are enrolled into IPPIS database.
- vi ASUU relies on section 2AA of the Universities Miscellaneous Provisions (Amendment) Act 2003 that States universities should be allowed to operate in compliance with enabling laws, statutes, rules and regulations in conformity with due process and within the laws of the land.
- vii It is the view of ASUU that the law establishing each university is an Act of the National Assembly; hence, it cannot be overturned by an Executive action or operations of the OAGF.
- viii The union also insisted that its members are not answerable to the office the Accountant General of the Federation, but to their respective Governing Councils.
- ix ASUU finally noted that no university in the world operates an IPPIS-related system.

Psychological Effects of IPPIS on Federal Higher Institution Staff in Nigeria

i. Stress

Graham (2009) sees stress as the physiological and/or psychological reactions to events that are perceived to be threatening or taxing. Imeokparia and Ediagbonya (2013) believes that stress can also have negative impact on the psychology of the worker as it can lead to depression, anxiety and chronic fatigue. It has also been associated with alcoholism and drug abuse which may lead to accidents, unnecessary aggressive behavior etc. Based on this, decreased work performance, and increased absenteeism may likely occur in a place of work if it is not well managed.

Graham (2009) further observed that this negative effects of stress has serious implications for both the worker and the organization. As he states, “when an organization’s employees suffer from stress, the results are likely to take one or more of the following forms; high levels of sickness and absenteeism; reduced productivity, and failure to meet targets; increased number of internal conflicts between individuals; undesirable high rate of staff turnover; and low moral, health and job complaints. Imeokparia and Edigbonya, (2013), submitted that prolonged exposure to stress such as unresolved interpersonal conflicts, lack of clearly defined work tasks and responsibilities, extreme overwork, lack of appropriate rewards etc. by the organization may lead to job burnout. However, too much stress can cause physical and mental health problems. Murphy (2002) observed that employees who do not earn as much as they should may experience stress related to financial worries. Working in a job that does not pay enough to make ends meet can increase stress due to the inability to meet monthly obligations. That stress affects families and can spill over into the workplace, fostering low morale and productivity.

ii. Anger

Ahsan, and Abdullahi, and Yong Gunfle, and Alam, (2009) observed that when employees believe they should be earning more money, they exhibit signs of overall dissatisfaction. As a result, their workplace relationships suffer, particularly the professional relationships they have with supervisors and managers. Employees who spend too much time thinking about their supervisors and managers earning more money can become guilty of displaced anger. Every month lecturers of higher institution now receive salaries in fractions and instalments, said Dr Aniekan Brown, ASUU chair and member of the department of anthropology and sociology at the federal University of Uyo. The outstanding fractions of salaries from the previous month are paid in instalments the following month. This is very frustrating. The Federal Government has adduced reasons why lecturers are now receiving lower salary with the commencement of the implementation of the Integrated Payroll and Personnel Information System. Various chapters of the Academic Staff Union of Universities had complained that their salaries for February, March and April were like 50 per cent of what they used to receive. Olumuyiwa, (2018) noted that the attention of the Office of the Accountant General of the Federation (OAGF) has been drawn to series of reports by tertiary institutions unions, led by ASUU, regarding deduction of salaries and allowances on IPPIS to the extent that their take home is now only 50% or less of what they earn. This consequently could lead to anger and job infectiveness. Non-payment of promotion and consequential arrears; this accusation is very much unfair to IPPIS. The tertiary institutions were in charge of the payment of their salaries up to January 2020.

iii. Depression

According to the National Network of Depression Centers (NNDC) (2019), depression is the leading cause of disability among Americans aged 15 to 44, with the disorder affecting nearly seven percent of the country's population as a whole. Aside from the effects of depression on the individual, mental health issues result in a \$210.5-billion-dollar loss to the economy each year.

Symptoms of Depression: Persistent feelings of sadness, Disconnection from feelings, Lack of interest in the world around you, Trouble focusing, Guilt, Persistent body aches, Not getting out of bed, Insomnia, Feeling like the world would be better off without you. Depression is not easily recognized or may be mistaken as another problem, such as lack of motivation. Although severe depression might manifest as suicidal thoughts or attempts, severe withdrawal, or emotional swings, the vast majority of cases are much milder and do not attract attention from adults.

Moreover, children and adolescents are less likely than adults to refer themselves for mental health problems. Since the salaries of university teachers are directly linked to the quantum of money from the federal government, salary fluctuations and the attendant instability have become a norm in this period of recession, Chronic delays in the payment of lecturers salaries by the federal government as a result of switching to IPPIS platform are causing major disruptions in Nigerian universities and have already brought some to a standstill. Despite the recession, however, salaries and allowances of all political office holders continue to be paid on time. The non-payment of salaries is a growing trend in Nigeria with regional universities around the country facing similar challenges. All universities depend on monthly federal allocations as the main source of salary funding. As a result of the situation, there is also no money available for research. The situation is no different at regional universities in the south and south-east of Nigeria. According to Professor Vincent Okeke of the French department at Imo State University, Owerri, delays in and irregular payment of salaries are a source of anxiety and depression.

Statement of problem

The nationwide strike embarked by the Academic Staff Union of University (ASUU) in Nigeria which has lasted for over seven months is caused by issues surrounding compulsory IPPIS registration by staff of federal higher institution and related demands by the lecturers. The current insistence on IPPIS inclusion of all lecturers, seems to have come with psychological and mental shock to ASU members. This is a possible psychological condition that arises in response to sack of contract staff and visiting lecturers. Most of these lecturers may undergo stress, depression, anger and despair and seem to retract from the society. Stress is a part of the normal fabrics of human existence. Every individual regardless of race or cultural background, social and occupational status and even children experience

stress in many ways (Babajide, 2016). However, when stress becomes excessive, difficulties occur and the sufferer experiences disrupted emotional, cognitive and physiological functioning. In the light of these the study investigated the psychological impact of integrated payroll and personnel information system (IPPIS) on federal higher institution staff in Nigeria. It is on this premise that the researcher hypothesises as follows:

1. Stress is not a significant psychological impact of integrated payroll and personnel information system (IPPIS) on federal higher institution staff in Nigeria.
2. Depression is not a significant psychological impact of integrated payroll and personnel information system (IPPIS) on federal higher institution staff in Nigeria.
3. Anger is not a significant psychological impact of integrated payroll and personnel information system (IPPIS) on federal higher institution staff in Nigeria.

Methodology

The research design adopted for the study was a descriptive research design of the survey type. The population comprises all staff of tertiary institution in Nigeria totalling about (1,509,000) (*National Bureau of Statistics*). Three hundred and eighty four (384) respondents were sampled for the study through opportunistic method. The instrument used for the study was a researcher developed questionnaire titled Psychological Impact of Integrated Payroll and Personnel Information System (IPPIS) On Federal Higher Institution Staff in Nigeria (PIIPPISFHISN) which was validated by 2 experts in the field of Health Education and another in the field of Social Sciences and tested for reliability. Test re-test method was used to obtain the reliability of the instrument and the Pearson Product Moment Correlation was used to obtain a correlation coefficient result of $r= 0.75$. The instrument was administered through an online survey system. Inferential Statistics of one sample t-test was used to test the three research hypotheses.

Results and Discussion

HO1 Stress is not a significant psychological impact of integrated payroll and personnel information system (IPPIS) on federal higher institution staff in Nigeria.

Table 1: One sample t-test of stress as psychological impact of integrated payroll and personnel information system (IPPIS) on federal higher institution staff in Nigeria

Variable	N	Std. dev.	Std error	Mean	Df	t-Value	p-Value	Decision
Stress	384	0.534	.01182	3.716	299	8.467	.000	Rejected

Data in table 1 shows that the t-value and the p-value of stress as psychological impact of integrated payroll and personnel information system (IPPIS) on federal higher institution staff in Nigeria (t-value 8.467, p-value 0.00). The calculated t-value for stress is greater than p-value. Therefore the null hypothesis that stress will not be a psychological impact of integrated payroll and personnel information system (IPPIS) on federal higher institution staff in Nigeria is rejected.

HO2 Depression is not a significant psychological impact of integrated payroll and personnel information system (IPPIS) on federal higher institution staff in Nigeria.

Table 2: One sample t-test of depression as psychological impact of integrated payroll and personnel information system (IPPIS) on federal higher institution staff in Nigeria

Variable	N	Std. dev.	Std error	Mean	df	t-Value	p-Value	Decision
Anger	384	0.601	.6054	4.5051	299	1.96	.000	Rejected

Data in table 2 shows that the t-value and the p-value of depression as psychological impact of integrated payroll and personnel information system (IPPIS) on federal higher institution staff in Nigeria (t-value 1.96, p-value 0.00). The calculated t-value for depression is greater than p-value. Therefore, the null hypothesis that depression will not be a psychological impact of integrated payroll and personnel information system (IPPIS) on federal higher institution staff in Nigeria is rejected.

HO3 Anger is not a significant psychological impact of integrated payroll and personnel information system (IPPIS) on federal higher institution staff in Nigeria

Table 3: One sample t-test of anger as psychological impact of integrated payroll and personnel information system (IPPIS) on federal higher institution staff in Nigeria

Variable	N	Std. dev.	Std error	Mean	df	t-Value	p-Value	Decision
Anger	384	0.34935	.01105	3.768	299	2.54	.000	Rejected

Data in table 3 show that the t-value and the p-value of anger as psychological impact of integrated payroll and personnel information system (IPPIS) on federal higher institution staff in Nigeria (t-value 2.54, p-value 0.00). The calculated t-value for anger is greater than p-value. Therefore the null hypothesis that anger will not be a psychological impact of integrated payroll and personnel information system (IPPIS) on federal higher institution staff in Nigeria is rejected.

The findings in table 1 shows that stress has psychological impact of integrated payroll and personnel information system (IPPIS) on federal higher institution staff in Nigeria this was in consonance with the findings of Cohen (2018) that stress can also have negative impact on the psychology of the worker as it can lead to depression, anxiety and chronic fatigue. It has also been associated with alcoholism and drug abuse which may lead to accidents and unnecessary aggressive behaviour.

The findings in table 2 reveal that depression has psychological impact of integrated payroll and personnel information system (IPPIS) on federal higher institution staff in Nigeria. This was corroborated with the findings of National Network of Depression Centers (NNDC) (2019); depression is the leading cause of disability among Americans aged 15 to 44, with the disorder affecting nearly seven percent of the country's population as a whole. Aside from the effects of depression on the individual, mental health issues result in a \$210.5-billion-dollar loss to the economy each year.

The findings in table 3 reveals that anger has psychological impact of integrated payroll and personnel information system (IPPIS) on federal higher institution staff in Nigeria. This was in consonance with the findings of Ahsan, Abdullahi, Yong Gunfle and Alam, (2009) who observed that when employees believe they should be earning more money, they exhibit signs of overall dissatisfaction. As a result, their workplace relationships suffer, particularly the professional relationships they have with supervisors and managers. Employees who spend too much time thinking about their supervisors and managers earning more money can become guilty of displaced anger.

Conclusion and recommendations

The study concluded that stress, depression and anger are psychological problems emanating from integrated payroll and personnel information system (IPPIS) among federal higher institution staff in Nigeria. The outcome of this study led the researchers to recommend that the Nigerian government through the Office of Accountant General of the federation should Migrate University Staff to a system compliant platform with their services as the complicated salary differential in the university system which the integrated integrated payroll and personnel information system (IPPIS) does not recognise.

In order to curb the negative effects of strike actions and lessen the harm done to lecturers, the government should work on considering ASUU's request and meeting up with their own part of the agreement. They should also ensure that institutes of higher learning in Nigeria are revitalized as ASUU demands and invest more in these universities so the academic environment can be conducive for learning and thoroughbred graduates will be produced. Lecturers should be paid their allowances and withheld salaries so they can be motivated to impact knowledge without ventilating anger on the students in any form.

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