

The Assessment of Implementation of Integrated Payroll and Personnel Information System (IPPIS) in Nigeria: Their Success and Failures and Possible Remedies (Case Study of Selected Tertiary Institutions in Northeast)

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Abstract

The study Assess the Success and failures of Integrated Payroll and Personnel Information System (IPPIS) Policy implementation in three selected Tertiary institutions in three states in the north east region of Nigeria. The objectives of the study are to assess the success and failures of IPPIS implementation and to proffer remedies to the failures of IPPIS implementation. None of the Scholars in recent studies, to the best of my knowledge measures the impact of IPPIS policy implementation to x-ray the success and failures on public service in Nigeria a gap which this study intends to fill. 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, journals and survey data were obtained from 300 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 reveals that, there was positive and strong relationship between integrated payroll system and personnel cost and overhead cost. Also found that IPPIS has been able to mitigate problems associated with salary payment of public servants but the feat came with some pains or burdens to both public servants and IPPIS implementers. 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 tertiary institutions Northeast Zone Nigeria. The study recommends among others that: the IPPIS should decentralize its activity, get more autonomy to operate effectively and the need for the remodification and redesigning of the software to accommodate more organizational flexibility and peculiarity

Keywords: IPPIS, Policy Implementation, Tertiary Institutions

Introduction

The Integrated Payroll and Personnel Information System (IPPIS) was a process of detailed rationalistic examination of all Ministry, Department and Agency of government. The examination revealed a sharp practice in the payroll system of the MDAs. Hence, the need for mechanism to checkmate payroll fraud and ghost worker's syndrome became necessary in 2006 when it was introduced. Political actors both from the state and federal engaged in critical thinking and arrived at a centrally controlled and digitalized payroll system that made fraud impossible and payment of salary of public servants seamless. Apart from reducing payroll fraud, the IPPIS has been immensely beneficial to the federal government because it has helped the government to save billions of Naira which hitherto was embezzled by few corrupt elements in the public service. The IPPIS (Intergrated Payroll and Personnel Information System) is a idea of the world bank designed to take away waste in employees value of government employees. In 2007, the Federal government of Nigeria adopted IPPIS and this entailed the centralization of the payroll system that might be used to pay salaries/wages of all Federal government workers across the use. To facilitate this, a Directorate turned into created inside the workplace of the Accountant widespread of the Federation to handle all IPPIS and IPPIS related instances Since the return of civil rule 1999, lots of reforms have been carried out in the Nigerian public service which has revolutionized salary administration. The recent salary administration reform came with the introduction of electronic payment system which was designed to replace the cumbersome obsolete process that has characterized salary payment. It was on this basis that the federal government introduced the Integrated Payroll and Personnel Information System (IPPIS) to efficiently and effectively meet the needs of public servants in Nigeria and to block leakages and corruption in public service through payroll system, although, the introduction and implementation of IPPIS were faced with slight resistance from few segments of the federal government Ministry, Department and Agency. The introduction of IPPIS in 2006 and the subsequent implementation in 2007 with core objectives: to pay federal government employee on time and accurately, to have a centralized payroll system that meets the needs of federal government employee and helps government to plan and manage payroll budget by ensuring proper control of personnel cost, have been riddled with lots of inconsistencies. The need to develop and inspire the human resources area in an era of dwindling oil price in the international market became absolutely important as the country cannot cope with the attendant effects of low morale of federal employees as a result of irregular salary payment which is capable of demotivating workers from achieving optimal performance. In the paper, conceptual clarifications, theoretical framework of the paper, objectives of IPPIS, achievements of IPPIS, reasons for resistance of MDAs, IPPIS enrollees, success and failures of IPPIS are discussed. In 2013, the Federal authorities informed all Federal universities of its preference to enrol all federal employees on the IPPIS platform. Right now the 4 in-residence Unions were given wind of this improvement, they swung into movement and registered their objection to the new income device. They vowed to have nothing to do with IPPIS because it contradicted the college device. In its response, authorities invited the Unions to ship representatives each to constitute a tripartite committee (Unions, authorities and IPPIS) to discuss and perceive the regions considered odd to the colleges (SSANU was represented by Comrade I.A. Bello). The various strange areas identified

through the Unions have been: Sabbatical leave, touring lecturing, taxation, remittance of Union dues, third birthday celebration bills (e.G. Cooperatives, duty allowance and different allowances beneath Earned Allowance). It's miles pertinent to mention here that little or no fulfillment was recorded with the aid of the Committee as authorities remained rigid on its plans to enforce the policy. Even though, the Committee later reached agreement on sabbatical depart, journeying lecturing and a few others, it could not agree on taxation (PAYE), and payment of Earned Allowances in conjunction with salaries. The discussion dragged on thru 2014 and to 2015 while a brand new authorities took over. The talks went into limbo till 2019 when unexpectedly, the Federal authorities rekindled its determination to capture the entire work force in all tertiary institutions on the IPPIS platform. Government followed the method of handling the presidents of the in-house Unions in Federal Universities, Polytechnics and schools of education and succeeded in brain-washing the leaders on the so-known as advantages of IPPIS and the want to key in at once. Government promised that it would enforce all the diagnosed peculiarities as they affect the tertiary institutions gadget.

STATEMENT OF PROBLEM

Knowledge is lacking regarding the impact of IPPIS policy implementation on public service salary administration in Nigeria. Previous studies focused on how the implementation of Integrated Personnel Payroll and Information System has been deployed to detect ghost workers, payroll fraud and to save money to government treasury. Works by Idris, Adaja & Audu (2015), Agboola (2018), Leyira & Temple (2018), and Effiong (2017) supported this conclusion. Work by Enakirerhi & Temile (2017), established the effectiveness as well as challenges of IPPIS implementation in Nigeria while works by Effiong focused on relationship between IPPIS and TSA and IFMIS. The study of Kaoje, et al., (2020) established relationship between IPPIS and Farajimakin & Anichebe (2017) established relationship between IPPIS, personnel cost and overhead cost and also demonstrated weak relationship between IPPIS and employee welfare. None of the Scholars in recent studies, to the best of my knowledge measures the impact of IPPIS policy implementation, overhead cost and personnel cost to x-ray the success and failures on public service in Nigeria a gap which this study intends to fill

OBJECTIVES OF THE STUDY

The objectives of the study is to:

- 1.To assess the success and failures of IPPIS implementation
2. Determine the relationship between IPPIS, Personnel and Overhead cost
- 3.Determine the effect of IPPIS implementation on employee welfare and allowance
4. To proffer remedies to the failures of IPPIS implementation

Research Hypothesis

For this purpose of direction and clarity of issues raised in this study, the hypothesis formulated is a statement of declaration of assumed answer to a research problem. It is also a guess answer to the problem research under review.

The aim of research work lies on the following hypothesis being considered.

H₁ There was positive and strong relationship between integrated payroll system and personnel cost and overhead cost.

H₀: There was no positive and strong relationship between integrated payroll system and personnel cost and overhead cost.

LITERATURE REVIEW

According to the Office of Accountant General of the Federal (2008), 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. The IPPIS project started in April 2007 with the enrolment of the seven pilot Ministries, Departments and Agencies (MDAs). It was financed through a World Bank facility of about USD 4.9 million. It was finally transferred to the Office of the Accountant General of the Federation (OAGF) in 2008. In other words, the IPPIS was introduced to serve the purpose of centralized payment of all civil servants in the employment of the Federal Government which after 13 years of introduction has not registered some agencies and departments.

The Federal Government in October 2006, conceived the Integrated Personnel and Payroll Information System (IPPIS) to provide a reliable and comprehensive database for the public service to address ghost worker also to facilitate human resource planning, eliminate manual record and payroll fraud also to facilitate easy storage, update and retrieve personnel records for administrative and pension processes, and facilitate convenient staff salary administration payment with minimal waste and leakage (Public Service Institute of Nigeria, 2011). This implies that IPPIS was conceived with a broad base objective which has not been fully achieved. Department of IPPIS while describing mode of its operations asserts that, the Integrated Payroll Personnel and Information System (IPPIS) is a department within the office of the Accountant-General of the federation which is responsible for payment of salaries and wages directly to government employee's bank account with appropriate deductions and remittances of 3rd party payments such as: Federal Inland Revenue Service, State Boards of Internal Revenue, National Health Insurance Scheme, Pension Fund Administrative, Cooperative Societies, National Housing Fund, Bank Loans and Associations Dues (Office of Accountant General of the Federation, IPPIS Department Publication, 2012).

Enakirerhi and Temile (2017: p. 4) see IPPIS as an IT-enabled facility being 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. According to them, since the inception of the project, IPPIS has saved the Federal Government of Nigeria billions of Naira by eliminating thousands of ghost workers via personnel verification exercise and salary payment process

According to Effiong, et al., (2017: p. 26), IPPIS was conceived to reduce or eliminate corruption and data storage in the payroll system. According to them, 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. IPPIS in other words can be seen as a paradigm shift from analogue process to IT-driven digital way of pay rolling public servants. It is a multi-tasking software designed to ease human resources challenges in the federal civil service

Enakirerhi and Temile conceptualized IPPIS from IT-enabled facility which has assisted the government in saving billions of Farajimakin and Anichebe (2019: p. 19) view IPPIS as intervention scheme and reform when they observed that, Integrated Personnel and Payroll Information System (IPPIS): is a world Bank-Assisted project under the Economic Reform and Government Project (ERGP) which was aimed at establishing a reliable and comprehensive database for the public service, facilitate manpower planning, assist in providing information for decision making, eliminate double dipping and credentials falsification, facilitate easy storage, update and retrieval of personnel record for administrative and pension process, and to facilitate staff remuneration payment. According to them, IPPIS programme enable the MDAs to fish out the ghost workers for the attainment of public probity in governance (Farajimakin & Anichebe, 2019).

EMPERICAL 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 & 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 & 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 & 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 & Audu (2015) study 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) study which 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 entities

THEORITICAL FRAMWORK

The study adopts Decision Making Theory as its theoretical framework.

Decision Making Theory

An analysis bringing the decision-making process into the focus of political analysis was developed by Richard Snyder and his colleagues after the Second World War II. Snyder made a distinction between the static analysis so far adopted in the study of politics by the structural

functionalists and the systems theorist and claimed that the decision-making analysis based as it was on process analysis, was capable of dealing with dynamic situations. A static analysis could yield information on the nature of change between two points in time and on the conditions under which the change took place but not on reason for change or how the change was actually unfolded (Varma, 2001).

In the field of decision making, Herbert Alexander Simon's Administrative Behaviour made a pioneering contribution. According to Simon (1957), decision-making is the most significant activity of administration. He argued that decision-making should be studied carefully since the deciding comes before the doing. Simon criticized the traditionalists (scholars in the classical school of thought and said that their principle is proverbs. He also criticized the idea of laying emphasis on formal organization structure of authority and allocation of functions. He prescribed an empirical approach in administration to replace the so called arm-chair speculation.

The models of decision-making attempt to simplify the real-world situation of decision making through relating how individuals and groups take decisions, what guides or informs such decision making, what information the decision maker looks for and what influence his decision (Ikelegbe, 1996). Basically, the decision-making theory can be categorized as the rational (comprehensive), satisfactory, incremental and mixed scanning model. Among the types of decision-making theories, the study finds mixed-scanning model most suitable in explaining the introduction of IPPIS.

Mixed-Scanning Model

The Mixed-Scanning incorporated the ideas of both the rational and incremental model in public policy making and analysis. Etzioni, (1967) was the person who advanced mixed scanning model to the policy making. He considered the model to be superior to both the rational comprehensive and incremental models. In fact, like the incrementalist, he rejected rationalistic models because they were unrealistic practically and undesirable normatively. He did not also see incrementalism as an alternative to rationalism. He argued that normatively, the incremental approach which presumes that public choices arise out of the interplay of partisanship is deficient to the extent that not all community interests are represented in the process of decision.

Basically, mixed-scanning seeks to avoid the problem of rationalistic and incremental model: Its purpose is to permit the simultaneous utilization of the rational comprehensive and incremental models in different situations. While in some cases incrementalism will be adequate, in others, the rational comprehensive will be needed. Therefore, descriptively, mixed scanning can incorporate when they occur, both incremental and fundamental policy decision. Mixed scanning recognizes the limited human capacity to secure purely rational decisions (Olaniyi, 2001).

In the exploration of mixed-scanning, it is essential to differentiate fundamental decisions from incremental ones. Fundamental decisions are made by exploring the main alternatives the actor sees in view of his conception of his goals, but unlike what rationalism would indicate details and specification are omitted so that an overview is feasible. Incremental decisions are made but within the contexts set by fundamental decisions (and fundamental reviews) (Aregbesola, 2019). Thus, each of the two elements in mixed-scanning helps to reduce the effects of the particular shortcomings of the other; incrementalism reduces the unrealistic aspects of rationalism by limiting the details required in fundamental decisions, and contextualizing rationalism helps to overcome the conservative slant of incrementalism by exploring longer-run alternatives.

Together, empirical tests and comparative study of decision-makers would show that these elements make for a third approach which is at once more realistic and more effective than its components. The application of the Mixed Scanning model of decision making as a formwork of analysis became necessary since it combines incorporates the assumptions of both the rational and incremental models before coming up with a result-oriented approach to decision making. According to mixed scanning model that emphasis is place on specific and details to arrive at informed decision making with affordable cost-effective time saving decision. IPPIS was piloted in 2007 with seven federal ministries which can be described as specific ministries, the review of these ministries over time showed significant level of successful implementation of IPPIS which resulted in an encompassing decision to extend it to all federal government MDAs.

The study situates IPPIS policy from the perspective of decision making taken by political actors out of series of bargaining and tradeoffs. The compelling evidences of payroll malpractices from Olusegun Aganga (former Minister of Power), El Rufai (former Minister of FCT) and Ngozi Okonjo Eweala (former Minister of Finance) were enough to convince the federal government to launch a payroll system that will eliminate ghost workers and payroll fraud as well mitigate the problems associated with salary and arrears payment of public servants in federal government service.

IPPIS Policy Implementations in Nigeria

Integrated Payroll and Personnel Information System (IPPIS) is a payroll policy that was introduced in 2006 in Nigeria. Farajimakin and Anichebe (2017) attested to the fact that IPPIS is a policy in implementation stage in their works Effect of Integrated Personal Payroll Information System on Employee Welfare: Evidence from Federal Ministries in Nigeria. Also, the study by Enakirerhi and Temile support that IPPIS is on implementation stage in their study which explores the Integrated Personnel and Payroll Information System (IPPIS) in Nigeria by looking critically at the challenges of implementation of IPPIS, benefits to be derived when IPPIS is fully implemented and what the future holds.

There were series of workshops for stakeholders to discuss the benefits of the IPPIS policy by the then Minister of Finance, Mr. Olusegun Aganga before the eventual flag off of Integrated Personnel and Payroll Information System. One of such workshops was the IPPIS Phase II workshop held at the Sheraton Hotels Abuja. If implementation involves the committal of funds, the establishment of structures and methods, the hiring of personnel, the administering or executing of activities, and the securing of policy goods, services and other intended outcomes as claimed by Ikelegbe (1996). Huge money was assigned for the policy take off according to the Bureau of Public Service Reforms (BPSR) when El Rufai was chairman, a sum of \$4.9 million sponsored by World Bank contract was signed with the Nigerian Based System Specs Consortium in October 2006, for the provision of a more coherent Integrated Personnel and Payroll Information System (IPPIS). An Office domiciled in the Office of Accountant General of the Federation has been created for IPPIS with sizeable number of employees to oversee the smooth implementation of the policy.

SUCCESS OF IPPIS IMPLEMENTATION

- 1) Elimination of unauthorized personnel workforce (ghost workers) from Government payroll;
- 2) Easy retrieval of personnel information of all public servants under the scheme;
- 3) Reduction in personnel records' falsification record of service (including age, length of

service; etc.;

- 4) Salary/monthly emoluments are paid to all public servants on the scheme same day no matter the location within the country without delay;
- 5) Actual personnel cost paid monthly/annually are easily accessible with reason(s) for fluctuation easily given;
- 6) The scheme programmed automatic stoppage of payment to personnel due for retirement as a result of length of service, age and tenure thus reducing wastage or unauthorized payment;
- 7) All third parties' payment (cooperative deduction, tax, NHF and Union dues, etc.) are affected from employee's salary and paid directly and promptly to beneficiaries account on behalf of payee with schedule of payment made available to the beneficiaries;
- 8) Unapplied/unutilized fund are easily monitored;
- 9) Planning/budgeting for training of personnel can now be done easily since IPPIS is also a personnel management tool;
- 10) Saving to government as a result of personnel cost over-budgeting (Office of Accountant General of the Federation, OAGF, 2020).

Challenges and Failures of IPPIS

- 1) Deliberate Institutional resistance by many MDAs in joining IPPIS in the face of set deadline for enrolment. Stiff resistance from the unions in the Tertiary Institutions more especially ASUU in the Universities and resort to incessant blackmail of IPPIS on the media for selfseeking objectives.
- 2) Inadequate Infrastructure: Poor internet connectivity to the Primary Data Centre (PDC) by MDAs on IPPIS and inadequate computer hardware for IPPIS Role Players. This inhibits efficiency and effectiveness in service delivery.
- 3) The IPPIS application has not been fully utilized. Of the seven modules on the software, only the payroll module is in appreciable use. The Human Resource modules, which are meant to manage staff recruitment, posting, promotion, training, discipline, and disengagement, are yet to be fully deployed for use by MDAs Service-Wide. The current vendor has not delivered everything contracted and paid for and the project management of the initiative has been weak.
- 4) Most of the IPPIS Staff in the MDAs have not been exposed to Oracle Training and some of the few that received the training have been deployed to other MDAs (Office of Accountant General of the Federation, OAGF, 2020).
- 5) Lack of Synergy between MDAs Desk Officers and OAGF: Finding revealed that lack of effective synergy between the two major partners was a major setback for IPPIS implementation. The WhatsApp platform created for IPPIS Desk Officer by Office of the Accountant General of the Federation for the purpose of interacting about the challenges bedeviling the IPPIS implementation has not be active. It is ridiculous that members of the platform have never for once met to discuss about these challenges and there was no official meeting to interface with the officials of Office of the Accountant General of the Federation.
- 6) Delayed Response to complain and over-centralization: Public servant who is victims of under/over payment or complete omission of salary experienced a lot of difficulty in getting their cases addressed. Some who are working outside Abuja after series of unattended complaints from their MDAs Desk Officers resulted into travelling to OAGF in Abuja with more financial burden to shoulder. Often times, they were reversed to their MDAs Desk Officers from Abuja

without solution while others get the problem fixed in Abuja. But the stress and timeline of getting the complaint addressed put such victims in more precarious condition because lots of unmet needs which might demotivate workers.

7) Lack of Technological Transfer: Most often, there are two-way technical hitches experience by the officials of the OAGF who claimed the consultants did not show them the complete technical know how to handle the platform properly while the MDAs Desk Officers on their own part alleged the OAGF of not giving them enough access to the platform as well as technical knowhow. The exact location of IPPIS server is shrouded in secrecy.

8) Sharp Practices by IPPIS Handlers: The IPPIS project has also had some scandals coming from it. Police inspectors and rank and file under the Akwa Ibom State Police Command and some personnel of the Nigeria Security and Civil Defense Corps have called on the authorities to investigate inconsistency in the payment of their salaries. They queried the operation of the IPPIS, saying they suspect fraud. The police officers involved have been suffering underpayment of their regular salary every month since 2018 when payment of police salaries and allowances was moved from Mechanized Salary Section (MSS) to the IPPIS (Nduka, 2019). In his own testimony, the former Chairman of Independent Corrupt Practices and other Related Offences Commission (ICPC), Ekpo Nta alleged that “by outsmarting the Federal Government Integrated Personnel Payroll Information System (IPPIS), some public servant allegedly collected salaries from four different federal ministries. Some unidentified software developers have unhindered access to the database of IPPIS and usually set up new users and change live data, from time to time”.

9) IPPIS and Corruption: Issuing of payment slip without salary payment is another corrupt practice in IPPIS office. Once the payment slip is being issued out the money is gone and nothing can be done. Even after writing complaints letter Months after the letter was written, the affected workers were unable to get any response. It was also alleged that there are cabals in the finance section of the IPPIS that embezzle monies meant for workers in the federal civil service but issue pay slips to show salaries are paid (Sahara Reporters July 27, 2019).

METHODOLOGY

The study was conducted using both quantitative and qualitative methods of data collection. Primary data were sourced through the administration of closed ended questionnaire which was administered on 300 respondents chosen from three selected Tertiary institutions in three states in the north east region of Nigeria.

The research method adopted in this work is the survey research techniques 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, journals and survey data were obtained from 300 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

FINDINGS

The Research Examined “The Assessment Of Implementation Of Integrated Payroll And Personnel Information System (IPPIS) In Nigeria: Their Success And Failures And Possible

Remedies (Case Study Of Selected Tertiary Institutions In Northeast)”, In Which It Is Aim At Determining The Significance Of The Relationship Between Integrated Payroll System And Personnel Cost And Overhead Cost

At the end of the below are the summary of findings

- IPPIS has been able to mitigate problems associated with salary payment of public servants but the feat came with some Failures or burdens to both public servants and IPPIS implementers.
- The research will advance the efficiency of IPPIS implementation to be resulted in massive saving into federal covers, prompt and accurate salary payment, generate data or personnel and overhead budgeting, halted ghost workers
- The shortcomings and inadequacies of previous and current government policies towards the processes of personnel cost will be highlighted and the stakeholders advised accordingly
- It will guide government and policy makers to have an insight into the causes of IPPIS Failures or burdens with a view to re-strategize in the future
- the implementation of IPPIS policy in Nigeria has created challenges which affect public servants and government adversely, the research will proffer solutions to these challenges
- The research will help government Easy retrieval of personnel information of all public servants under the scheme

CONCLUSION

Since its full implementation in Nigeria, IPPIS has recorded lots of achievements in the area of public service salary payment, identified ghost workers and checkmated payroll fraud as billions of naira has been saved to federal government covers through this modern innovation. Despite these lofty gains, the IPPIS policy implementation was associated with some challenges that affected the smooth implementation of the policy in Nigeria. Such includes: under/over payment or complete omission of public servants’ salary and entitlement, lack of technological transfer, lack of synergy between and among stakeholders, sharp practice, resistance of MDAs to enroll and corruption. These challenges impact on the wellbeing of public servants and that of the nation.

The study discovered that university system does not reject IPPIS but argued that IPPIS does not adequately capture its flexibility and peculiarities. Thus there is the need to take into consideration its demand in the IPPIS software application. To help government to achieve, the Academic Staff Union of Universities has developed what it called University Transparency Accountability Software. This software accommodates the peculiarities of the University system with the added advantage of addressing fraud in the payroll system. From the foregoing, we can also conclude that the implementation of IPPIS and UTAS will to a great extent reduce the capacity and opportunity of fraudulent individuals who perpetrate payroll fraud by including names of ghost workers in the payroll of governments at all levels. In addition, IPPIS does not recognize nor adequately capture the flexibility and peculiarities of the University System in terms of replacement/recruitment of staff, movement of staff (visiting, adjunct and part-time), the process of promotion of academics in professorial cadre, retirement age of 65 and 70 years for academics who retired before reaching professorial cadre and those on professorial cadre respectively, remuneration of staff on sabbatical, external examiners, external assessors and earned academic

allowances. It was also discovered that proper implementation of Integrated Personnel and Payroll Information System will significantly eliminate payroll fraud thereby reducing government recurrent expenditure. The IPPIS policy is likely to offer good results in the society if properly implemented and managed. Hence, it will go a long way in eradicating ghost workers and double-dealings in the Nigerian public service which is minimal in the university system.

RECOMMENDATIONS

In order affectively address the short comings identified and articulate in the course of carrying out this research, the research wish to proof forward the following suggesting and recommendation.

Therefore, the study recommends that:

- 1) Since IPPIS has generated lots of funds to the government, federal government should separate IPPIS office from the Office of Account General of The Federation to allow for more autonomy in order to function optimally and allow more decentralization.
- 2) The Integrated Personnel and Payroll System is a good programme no doubt. The whole world is now in the era of technological knowhow and Nigeria cannot afford to be left behind. Government goals for introducing IPPIS programme which includes improved human management effectiveness, increase confidence in government payroll cost and expenditure management, improvement in overall management reporting and planning, etc. can to an extent be achieved if adequate care is taken to ensure proper implementation of the programme in the university system.
- 3) That all loop holes must be blocked to discontinue all forms of sharp practices and corruption currently embedded in the payment platform. This can be achieved by periodic review of the platform to identify leakages and subsequently block such economic sabotage.
- 4) There is need to foster more synergy between and among stakeholders for collaborative efforts to enhance speedy problem-solving skills. This can be achieved by assigning specific roles to specific office with a more harmonized coordination that will allow for decentralization or delegation of roles, i.e., public servants must not always travel to Abuja before they get their complains attended to.
- 5) Government should make sure that they improve on the programme by making use of feedback from people. This can be achieved by ensuring that the IPPIS office receives both civil servants complaints and that of the concerned parties like ASUU and equally attend to them
- 6) That the IPPIS consultants/engineers should redesign or remodify the software to accommodate more organizational flexibility and peculiarity. By doing this, those federal workers who have hitherto resisted the payment platform can be convinced that the software can be modified to suit their differences.
- 7) This study therefore, recommends that the implementation of IPPIS should be replaced by University Transparency and Accountability Software to cater for the needs and peculiarities of the University System to capture the flexibility and peculiarities

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