

INTEGRATED PAYROLL AND PERSONNEL INFORMATION SYSTEM (IPPIS) AND CORRUPTION IN NIGERIA PUBLIC SERVICE

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Abstract

Corruption has been a menace experienced in the Nigerian Public Service for decades. This syndrome has served as an avenue for some unscrupulous public servants to siphoned government resources illegally across all MDAs of the Federal Government. The government losses billions of naira on its recurrent expenditure annually, as a result of money being diverted through difference means like payments of salaries and allowances to non-existing employees, falsification of records, among others, Thus the recurrent expenditure of government in wage bill has been increasing annually. Government has made several efforts to address the situation to no avail. With the introduction of the Integrated Payroll and Personnel Information System, the ugly trend is expected to reduce substantially, if not eliminated completely. This paper therefore assesses the implementation of the Integrated Payroll and Personnel Information System as part of the nation's financial reform system as a means of reducing corruption in the Nigeria public service. The researcher adopts both primary and secondary method of data collection. Survey research design was adopted and questionnaires were distributed to assess the opinion for staff of the OAGF. Findings from the study revealed that, implementation of IPPIS has reduced the cost of recurrent expenditure in public service. This has also led to increase in

government saving. As a result of the challenges facing the implementation of IPPIS the study recommends that, Government should ensure that whenever an employee resigns his/her appointment, or is terminated, or dismissed, they must ensure that their records are properly updated. Payroll system should not be solely handled by one employee. For instance, the employee running the system should be different from the one approving the payroll.

Keywords: IPPIS, Policy, Reform, Corruption, Nigeria Public Service

Introduction

The Integrated Payroll and Personnel Information System (IPPIS) is one of the financial Reforms Policy of the Federal Government of Nigeria aimed at digitalizing the manual based and files system characterized with corruption, inefficiency and inaccuracy of number of workforce of the public servants under the payroll of the Federal Government. Lack of digital based system means that the Federal Government has no data base of the accurate and reliable number of personnel in the Public Service consequently. This situation led to inaccurate and problematic budgeting system in terms of recurrent expenditure in Nigeria. The Federal Government is trying to reduce and possibly eradicate these aged problems through Integrated Payroll and Personnel Information System (IPPIS) that was introduced in 2007. The scheme was billed to be implemented in phases.

This pilot implementation was necessitated considering the fact that government wage bill had constituted a huge chunk of recurrent expenditure at 58 percent of the annual budget. (National Bureau for Statistics, 2015). For example the staff audit exercise conducted in Federal Capital Territory in 2013 revealed that out of 26, 017 staff on the payroll, 6000 were fictitious. Hence the audit exercise further exposed the extent of monumental corruption theft and financial irregularities that could be addressed if the electronic payroll system is fully implemented in the public service.

Statement of the Problem:

Corruption syndrome has been described as a menace experienced in the Nigerian Public Service. It has led the Federal government spending Billions of Naira in payment of salaries to non-existing Federal Government staff, falsification of records, lack of proper accountability among others has been on the increase annually. The result and effect is that the government or the citizens can ascertain the accurate and reliable amount of money spend in settling the Government wage bill on its payroll. Selfish individuals sit down in their comfort zones receiving salaries of people or workers that does not exist. Some people having their names on the payroll, from multiple agencies and ministries. It is based on this that this paper seeks to find out. To what extent has the implementation of IPPIS been able to reduce corruption in the public service as well as the wage bills? In view of the research, the following research questions were raised to guide the study;

This paper has assessed the implementation of the IPPIS reform policy on reduction of corruption in Nigeria public service. The purpose of IPPIS is to ensure the elimination of wastages noticed in the manual administration of payroll in public service.

In line with the research problem and research questions, the study seeks to the achieve the following objectives;

Research Objective:

- i. To find out how has the implementation of IPPIS has been able to reduce the cost of recurrent expenditure
- ii. To examine whether the implementation of IPPIS has really reduced the Ghost workers syndrome experienced in the public service
- iii. To find out the challenges faced during the implementation of the IPPIS in the public service.
- iv. To find how IPPIS has been able to ensure Financial Accountability in the Public Service?
- v. In line with the research problem and research questions, the following hypothesis was designed to guide the study;

Hypothesis:

- i. H_0 : There is no significance relationship between Implementation of IPPIS toward reducing recurrent expenditure and financial. Accountability.
- ii. H_0 : There is no significance relationship between Implementation of IPPIS in reduction of Ghost Worker in Public Service.

Mede (2016) noted that government effort to regenerate the public service for efficient and effective service delivery and elimination of payroll fraud led to the conceptualization and implementation of IPPIS. Essentially, the flaws encountered in the manual file based payroll system prompted the introduction of IPPIS. Elimination of these weaknesses inherent in the manual file system translates into the benefit of the implementation of IPPIS. This study has therefore articulated the problems of the file based system and consequently the benefit of the implementation of IPPIS.

Literature Review:

Yoijfigian (1996) and Derek, Laura and Stephen (2005) argued that Human Resource Management requires managing resourceful personnel through adequate reward system. However, corruption syndrome in recent time has threatened this belief hence the application of Integrated Payroll and Personnel Information System, with the exposition through evidence show cased of its efficiency in curbing ghost workers syndrome. It is capable of serving as an antidote to addressing the negative trend of Ghost workers and reduced wage bill. It is based on this that the research is set to assess the Implementation of Integrated Payroll and Personnel Information System on Reduction of corruption in the Nigerian Public Service (2007-2017). Mede (2016) explained that information on Public Service, transparency, accountability, elimination of payroll travels, accurate budgeting of recurrent expenditures, in both the civil service and public service are some of the challenges and weaknesses that IPPIS was set to address and possibly eliminate. Evidences have so far shown that there is very slow implementation of the IPPIS policy with some reported case of Ghost Workers being removed from the Federal Government payroll. The Nigerian Minister of Finance in February 2011 revealed that the pilot implementation of the Integrated Payroll and Personnel Information System (IPPIS) in (16) Pilot Ministers has saved the Federal Government over #12 billion between, 2007-2010. Integrated Payroll and Personnel 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 Housing Fund, Bank Loans and Associations Dues (Department of IPPIS, (2012).

The IPPIS is an IT-enabled facility being put in place to establish a reliable and comprehensive data base 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 payments with minimal wastages and leakages. IPPIS department Complement the functions of Federal government under the efficient service drive to remove administrative bottleneck and bureaucratic complexities aimed at promoting governance, efficiency and service delivery.

Omoelinwa & Nwajeju (2005) sees financial management reforms as the aspect of reforms that relates to how government financial transactions are handled, recorded and reported. Some of this reforms that have been embarked upon by the Nigerian government include: e-payment system, Treasury Single Account, Government Integrated Financial Management Information System, Integrated Public Sector Accounting Standard, Integrated Payroll Personnel Information System. The whole essence or purpose of these reforms is to ensure fiscal responsibility, transparency and accountability in public sector.

The need for IPPIS

Integrated Payroll and Personnel Information System: (IPPIS) is one of the Federal Government Reform conceived to transform the Nigerian Public Service and makes it more efficient and effective in service delivery (OAGF, 2004) the IPPIS initiative is aimed at improving the Public Financial Management and providing a Centralized payroll system in the country. IPPIS is designed to enroll all federal government Ministries Department and Agencies into the platform that draw personnel cost fund from Consolidated Revenue Fund (CRF 2006). In order to be described as a reform, the scheme must be planned, systematic and must produce a fundamental change that involves modernization and attitudinal reorientation in terms of value service delivery (Agboda, 2016). The Accountant General of the Federation, Ahmed Idris in 2016, said the enrolment would address critical issues bedeviling the system. In the Nigerian public service there are some glaring problems that the reform is formulated to address like, the ghost workers syndrome, falsification of records, employees working in different places i.e. earning double or triple

salaries. Other problems are poor records management systems, weak accountability, non-procurement system, accounting, audit and budget procedures, ageing workforce, erosion of public service value, poor succession planning, weak/inappropriate organizational structures.

According to (Olaopa, 2008) IPPIS is a centralized computer based payroll and management system aimed at ascertaining the actual number of personnel and the total cost of salaries at a glance. It is also aimed at ensuring data integrity so that personnel information is correct and intact. Omolelinwa & Neijeju (2015), agreed that IPPIS was designed to achieve the following objectives:

1. Facilitates human resource planning by providing information for decision making
 2. Provide a platform for accurate budgeting and annual recurrent expenditure on staff emoluments
 3. Monitor monthly payments of staff emoluments against FGN's annual budget to ensure minimal wastages and leakages;
 4. Eliminates payroll fraud such as multiple payments of emoluments to single employees or payment of monthly salary to a non-existing employee;
 5. Facilitates easy storage, updating and retrieval of personnel records
 6. Ensure data base integrity so that once entered cannot be manipulated by unauthorized users:
 7. Enhance confidence in the process or determining staff emolument cost:
 8. Prompt deduction and remittances to accounts of all third parties payments.
- IPPIS Department (2015).

There was also the need for the replacement of normal and file based system with IPPIS: Adedeji (2015).It is asserted that the purpose of IPPIS is to ensure the elimination of wastages noticed in the administration of payroll in public service. Mede (2016) noted that government effort to regenerate the Civil Service for efficient and effective service delivery and elimination of payroll fraud led to the conceptualization and implementation of IPPIS. Idris, Adaja and Audu (2014) believe the reform will ensure viable economy through enhanced productivity and save billions of Naira in personnel Cost through wastages elimination.

Mede (2016) stated that IPPIS was meant to provide identity to public servants. Unique identity that ensures that duplicity of payments is impossible due to synchronized, centralized database and pay point.

Gap in this study was established through the review of following empirical studies; Empirical review or studies is a systematic review of related studies

of articles that have been written and published in academic journals. Theophilus Olumuyiwa (2018) conducted a study on the effectiveness of integrated Payroll and personnel information system in addressing Ghost Workers syndrome in Nigerian public service. The study critically looked at the effects of ghost workers on public service salary administration and also analyzed the challenges facing IPPIS in the implementation of the policy in the Federal Ministry of Finance in Nigeria.

The paper utilizes primary and secondary sources of data to elicit the information from public servants. The study population was (450) which consist of both senior and junior public servants of administrative, finance and audit departments. This comprised the population of the study. The three departments are directly involved in human German resource and salary administration. Interviews were conducted with the three directors and three heads of departments to provide information on the challenges facing IPPIS in uploading check off dues of the unions and cooperative as well as detecting ghost workers on salary administration in FMF. However the findings reveal that the strategy adopted by IPPIS has addressed the ghost workers syndrome in the public service in Nigeria.

Another study conducted by Idris Eta'1 (2015), On Integrated Payroll and Personnel Information System (IPPIS) Panaceas for Ghost workers Syndrome in Nigerian Public Service. The paper examined the effect of ghost workers syndrome and how the instrumentality of integrated personnel and payroll information system has addressed the menace in the public service. The researchers elicit data from both primary and secondary sources. The data were analyzed and it was conducted that ghost workers syndrome is highly imminent in the public service. The study recommended that the integrated personnel payroll and information's system (IPPIS) should be adopted throughout the public service to ensure a virile economy through enhanced productivity. The above review of studies has created large gap as its only discussed the instrumentality of integrated personnel payroll and information system (IPPIS) but neglected the aspect of policy implementation.

Methodology:

This paper adopted field survey as research design. Field survey involves the administration of questionnaires to gather data in order to answer the research question(s) and/or analyze specific hypothesis. Using documentary design, the researcher analyzed part of the data that was not collect. Documentary design is existing data collected for research purposes or non-research purposes. Documentary design was obtained from existing data, the works of past researchers and official records. The target population comprised of Staff of Office of the Accountant General of the Federation. The choice of Staff OAGF is due to the fact that, every staff has knowledge on the operation of the IPPIS. Simple random sampling technique was used to determine the sample size. The total staff strength at the OAGF stood at 846. Taro Yamane statistical formula was used to determine the sample size.

The Statistical Package for the Social Sciences (SPSS) was used to present and analyze the data. That is, SPSS will be used to compute frequency table and corresponding chart. The Multiple Regression model was used to analyze data collected and validate the research hypothesis. Multiple Regression model is an analysis that assesses whether one or more predictor variables explain the dependent (criterion) variable. Multiple Regression model is a statistical method in which the variation in a set of observations is divided into distinct components.

The reason for the choice of Multiple Regression model is because; it is well-understood algorithms in statistics. It is also a predictive statistical model with minimal error thereby making the most accurate predictions possible. These Multiple Regression model estimates are used to explain the relationship between one dependent variable and one or more independent variables.

The regression analysis will be calculated at 5% level of significance. The Regression model is stated as: $Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \mu$

Theoretical Framework

According to Easton (1957:40), quoted in Okafor (2011) there is not “one best way” to socio-political analysis. It is only a matter of what appears at a given level of available knowledge as the most useful. The concept of system theory is now substantially and generally used as well applied in all aspects of life and virtually all disciplines. It is common and often used in Global system, organizational system, computer system, government

system, and most importantly the system theory has the advantage of insight into the totality of the policy process and into interactions between components of parts. Ikelegbe (1994; 32). The theory places before the researchers several relationship and questions of interest for investigation. System theory was adopted to analyze the impact of electronic banking system. System theory was proposed in 1940's by the biologist Ludwig Von Bertalanffy (General system theory, (1968), and furthermore by Ashby (introduction of Cybernetics, 1995;6.

The authors of system theory such Ludwig Von Bertalanffy, Kenneth Boulding, argues that the universe can be viewed as hierarchy of system" with everything at some level within the structure. The system in question was adopted on its merit in terms of their connectivity among parts of global systematic arrangement that made up single whole. A country could be said to be totally committed to implementation strategy as far as integration is concerned. That is if the basic diverse elements in the realm of politics, socio cultural, technocratic, bureaucratic and above all economic resources are marshaled towards that end. Though, there inputs are hard to quantify but they come mostly in qualitative terms. Esecebor (1993). He further lamented that systems exist in aspect of life and all discipline such as biology, information, engineering, organization etc. The system there is also employed in this research to stress the point that as a result of interdependence of the parts of a system, for instance in human digestive system, it is obvious that our feeding and consequently constipation would adversely lead to total disorder of the human system thus leading to unintended consequences like stomach-ache, body pains headache, cold among others.

Criticism of the theory

New Public Management (NPM) refers to the method of change by which administrative reforms are enacted over the time in order to create a policy change in the Nigeria public service. This theoretical framework of bureaucratic reforms developed by Hood (1991) see the bureaucracy as accountable to the political masters but it seems that their accountability is not clarified and explicit. It is entirely up to the political hierarchy to interpret the accountability in a manner that is most convenient to them. Agboola (2016) agreed that New Public Management assessment of administrative practices as a consulting fad and a body of theory that interprets recent development in public administration. Scholars like Olowu, (2016), Dunleavy (2013), Hood (1991), Smith (2015) among others. argued

persuasively that scholars should pay more attention to NPM as a theory than as a fad. New public management is part and parcel of the massive intrusion of free-market values into public space, which threatens to drive out political values altogether.

Relevance of system theory to the study

The relevance of system approach to policy process and indeed implementation of every adopted policy like the ICT policy and IPPIS reform in use by the public service cannot be over emphasized especially for the fact that before independence to date the duties of the public service have expanded in line with the dynamics of human society which has resulted in certain changes in the structure, scope and nomenclature of the whole system of this entity called the Nigeria public service with the mandate area of coverage of service delivery to the generality of the people. Public service with the aim of improving the operation of the system and the need for effective service delivery and reduction of irregularities like Ghost Workers Syndrome, Corruption, Falsification of records, Manual Filling System, Cost of Governance etc cannot be emphasized which resulted in practical application of ICT and IPPIS reform in the conduct and processing of most of the financial activities in the public service such as e-payment of salary, software database for all employees of the Federal Government (MDAs), Treasury Single Account (TSA), e-remittance of Government Revenue, Electric Data Capture and Finger Prints, etc.

The public service has witnessed eventful reforms that have revolutionized its operation line with the global ICT Management System. This study will examine how this IPPIS and ICT units established in Nigeria public service has performed their manifest and latent functions especially with the application of ICT policy through IPPIS reform and to what extent such digit experiment has brought positive changes to the operation of the public service and the quality of Financial Management in the service.

Effect of IPPIS on Financial Management in Nigeria

Since the inception of the IPPIS policy in 2007 to December 2014, it saved Nigeri government N 185 billion representing the difference between the money that government would have released to MDA's based on their estimated nominal roll submission and the amount actually paid through the IPPIS platform. A breakdown of this shows that ₦ 416 million was saved in

its first month of operation and at the end of three years ₦ 2 billion was saved. IPPIS has successfully enrolled 237,917 members of staff and has weeded out 60, 450 ghost workers from the Federal Government payroll. Furthermore, it has reduced red tapism involved in the manual payroll in salary administration (Okonjo Iweala, 2011). For example, the Federal Government has discovered 23,846 non-existing employees from its payroll according to Festus Akanbi, a special adviser to Finance Minister, Kemi Adeosun. Consequently, the salary bill for February 2016 reduced by ₦2.293 billion (10.5 million Euros and equivalent to 11.5 million US Dollars when compared to December 2015 when the BVN audit process commenced. He explained further that the ministry announced that it would undertake a periodic checks and utilizes computer assisted audit techniques. Also he saw that the ministry was working with the Financial Crimes Agencies and the National Pension Commission to identify the irregularities surrounding public finances with the aim of recovering salaries and pension contributions released to ghost workers in the service (Sunday Punch 6, December, 2016)

Data Presentation and Analysis

Questionnaire Administered

Respondents	Response Rate	Percentage (%)
Returned	228	82
Unreturned	48	18
Total	276	100

Source: Field Survey, 2019

The above table shows that out of 276 administered to the Staff of OAGF; only 228 questionnaires representing (82%) were completed and returned. While, 48 questionnaires representing (16%) questionnaires were not returned. 228 returned questionnaire was used for analysis.

Statistics

	Implementation of IPPIS and Reduction in the Recurrent expenditure	Implementation of IPPIS and reduction of Ghost Worker	Implementation of IPPIS and Streamlining of all personnel records in MDAs	Public financial reform and Accountability in public service
N	228	228	228	228
Valid	228	228	228	228
Missing	4	4	4	4
Mean	1.3553	1.1272	1.3772	1.2281

Std. Deviation	.57182	.45653	.57695	.52321
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Source: SPSS Version 20

Implementation of IPPIS and Reduction in recurrent expenditure

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Agreed	158	68.1	69.3	69.3
	Disagreed	59	25.4	25.9	95.2
	I'M not Sure	11	4.7	4.8	100.0
	Total	228	98.3	100.0	
Missing	System	4	1.7		
Total		232	100.0		

Source: Field Survey, 2019

From the above table, 158 respondents representing 69.3% agreed that, the implementation of the IPPIS has reduced the cost of recurrent expenditure in federal government annual budget. 59 respondents representing 25.9% disagreed while 11 respondents representing 4.8% could not ascertain whether implementation of the IPPIS has reduced the cost of recurrent expenditure in federal government annual budget.

Implementation of IPPIS and Reduction of Ghost Worker

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Agreed	210	90.5	92.1	92.1
	Disagreed	7	3.0	3.1	95.2
	I'M not Sure	11	4.7	4.8	100.0
	Total	228	98.3	100.0	
Missing	System	4	1.7		

Total	232	100.0		
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Source: Field Survey, 2019

From the above table, 210 respondents representing 92.1% agreed that, the Implementation of IPPIS has eliminated the issue of Ghost Worker in the Nigerian Civil Service. 7 respondents representing 3.1% disagreed while 11 respondents representing 4.7% could not ascertain whether the Implementation of IPPIS has eliminated the issue of Ghost Worker in the Nigerian Civil Service.

Implementation of IPPIS and Streamlining of all personnel records in MDAs

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Agreed	153	65.9	67.1	67.1
Disagreed	64	27.6	28.1	95.2
I'M not Sure	11	4.7	4.8	100.0
Total	228	98.3	100.0	
Missing System	4	1.7		
Total	232	100.0		

Source: Field Survey, 2019

From the above table, 153 respondents representing 67.1% agreed that, the Implementation of IPPIS has streamlined all personnel records in MDAs in Nigeria. 64 respondents representing 28.1% disagreed while 11 respondents representing 4.7% could not ascertain whether the Implementation of IPPIS has streamlined all personnel records in MDAs in Nigeria.

Implementation of IPPIS and Financial Accountability

	Frequency	Percent	Valid Percent	Cumulative Percent
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Valid	Agreed	187	80.6	82.0	82.0
	Disagreed	30	12.9	13.2	95.2
	IM not Sure	11	4.7	4.8	100.0
	Total	228	98.3	100.0	
Total		232	100.0		

Source: Field Survey, 2019

From the above table, 187 respondents representing 82.0% agreed that, Implementation of IPPIS has enhanced Financial Accountability in MDAs. 30 respondents representing 12.9% disagreed while 11 respondents representing 4.7% could not ascertain whether Implementation of IPPIS has enhanced Financial Accountability in MDAs.

Data Analysis

Variables Entered/ Removed^a

Model	Variables Entered	Variables Removed	Method
1	Implementation of IPPIS in streamlining of all personnel records in MDAs, Implementation of IPPIS in reducing Ghost Worker, Implementation of IPPIS in Reducing cost of recurrent expenditure		Enter

a. Dependent Variable: Financial Accountability in MDAs

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.891 ^a	.794	.791	.23930

Predictors: (Constant), Implementation of IPPIS in streamlining all personnel records in MDAs, Implementation of IPPIS in reduction of Ghost Workers, Implementation of IPPIS in reducing the cost of recurrent expenditure.

Dependent Variable: Financial Accountability in MDAs

The R figure at 0.89 shows that, there is strong relationship between independent and dependent variable. This further indicates that, this model is fit to be used.

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	49.313	3	16.438	287.058	.000 ^b
Residual	12.827	224	.057		
Total	62.140	227			

a. Dependent Variable: Financial Accountability in MDAs

b. Predictors: (Constant), Implementation of IPPIS in streamlining of all personnel records in MDAs, Implementation of IPPIS in reduction of Ghost Worker, Implementation of IPPIS in reducing the cost of recurrent expenditure.

The ANOVA Table above shows the overall significance relationship between the two variables under consideration.

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.280E-16	.045		.000	1.000
Implementation of IPPIS in Reducing the cost of recurrent expenditure	.442	.112	.483	3.948	.000

Implementation of IPPIS in reducing Ghost Worker	.558	.048	.487	11.646	.000
Implementation of IPPIS and Streamlining of all personnel records in MDAs	.613	.109	.000	.000	.000

a. Dependent Variable: Financial accountability in MDAs

The result from the analysis shows that, the calculated value of X^2 stood at 0.44 which shows there is weak relationship between the two variables and the level of significance is 0.00 which is lower than the estimated value of X which stood at 0.05. Since the calculated regression value is less than the estimated value of X . we will reject the null hypothesis which stated that; there is no significance relationship between Implementation of IPPIS toward reducing the cost of recurrent expenditure and Financial Accountability in MDAs and accept the alternative hypothesis which stated that, There is significance relationship between Implementation of IPPIS towards reducing the cost of recurrent expenditure and Financial Accountability in MDAs. We can deduce that, Implementation of IPPIS toward reducing the cost of recurrent expenditure has enhanced Financial Accountability in MDAs and this has led to increase in government saving from the implementation of the policy since its inception.

This findings from the analysis also correspond with the record retrieved from the IPPIS department and the breakdown of this is as follows; 416 Million was saved in its first month of operation and 12 billion at the end of its three-year pilot phase. The scheme now covers 459 MDAs and has successfully enrolled 49,637 members of staff and weeded out 61,447 ghost-workers and had saved the Federal Government 288 Billion from inception in 2007. The scheme has succeeded in streamlining MDAs under the payroll of the Federal Government, that is those under the Consolidated Revenue Fund.

Challenges of the Implementation of IPPIS reform:

IPPIS has recorded notable successes, but has faced some key challenges during the implementation process.

The IPPIS application has not fully utilized the seven modules on the software, only the payroll module is in appreciable use. The Human Resource Module, 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.

Connectivity remains a major challenge and MDAs are still not able to Connect Securely and consistently to the platform over a virtual private Network (VPN). There is a weak network Security that impacted on IPPIS rollout. Due to non-deployment of HR Modules, there is undue delay in the processing of issues bordering retirement, dismissal, death, etc. The existing structure for IPPIS is such that each of the key control agencies is in charge of a specific aspect of the scheme. There seems not to be a defined reporting line for these agencies, which shows down implementation. Though a proposed governance structure to take care of the challenges is awaiting approval.

1. Most of the IPPIS staff in MDAs has not been exposed to oracle training and some of the few that received the training have been deployed to other MDAs. The IPPIS personnel service-Wide staffs are not dully motivated in the area of provision of incentives to match the demanding jobs they perform.
2. Non-utilization of IPPIS reports for personnel Management by MDAs.
3. Non-migration of offices pay points when deployed to other MDAs thereby overstitching personnel cost in some MDAs while some are underutilized.

Data Analysis and Result

The aim of the Federal Government in introducing the integrated payroll and personnel information system in October 2006, was to provide a reliable and comprehensive data base for public Services and to facilitates manpower planning, eliminate record and payroll fraud, facilitates easy storage, update and retrieve personnel records for administrative and pension processes, and facilitates convenient staff remuneration payment with minimal wastages and leakages. In the first month of implementation,

IPPIS saved for the government N416 million at the end of its first in 2010, the savings had risen to N12 billion. Building on the success of the pilot phase, the government embarked on a service-wide deployment of IPPIS in 2011. The 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 onto the IPPIS platform. The platform has again been able to streamlined MDAs of the federal Government from inception of the scheme in 2007-2017 IPPIS has been able to streamlined MDAs of the Federal Government through the enrollment 46 MDAs, and over 49, 637 staff enrollment from the Federal Government Ministries, Department and Agencies. The scheme has been able to reduce corruption from the service through enrolling MDAs in the platform and weeding out ghost-workers from Federal Government MDAs and reducing the cost of recurrent expenditure in the personnel pay roll by weeding over 61,447 ghost workers and N288 1 billion from 2007-2017.

The breakdown of these shows that 416 Million was saved in its first month of operation and 12 billion at the end of its three-year pilot phase. The scheme now covers 459 MDAs and has successfully enrolled 49,637 members of staff and weeded out 61,447 ghost-workers and have saved the Federal Government N288 Billion from inception to 2017, it has succeeded in streamlining MDAs under the payroll of the Federal Government that is those under the Consolidated Revenue Fund.

Conclusion and Recommendations

IPPIS has enhanced transparency, accountability in Personnel record of the Federal Government of Nigeria. Integrated Personnel and Payroll Database (IPPD) has led to improvement in elimination of ghost workers on personnel payroll of the Federal Government which is highly sacrosanct in the public service as it affects the nation economy and national development.

IPPIS has reduced corruption since it has successfully weeded out over 86,000 ghost employees in the payroll. IPPIS has reduced the cost of recurrent expenditure by saving over #385 billion since the inception of the scheme. IPPIS has reduced the red tapism that come with the manual payroll administration. Integrated payroll is the portal that is accessible and

efficient which is open to be access by authorized staff from different departments that need to work with the same data. Along with better access and efficiency, an integrated payroll system also comes with better management information.

- i. The study recommends that, government should fully deploy for use Human Resource Module, which are meant to manage staff recruitment, posting, promotion, training discipline, and disengagement, which is the second face of the Implementation of IPPIS.
- ii. Government should see that whenever an employee resign or his/her appointment has been terminated, or dismissed, they must ensure that their records are properly updated, the national Assembly under the law must be sure that employers maintain records for employees who have left the service for at least four years.
- iii. The general principle of control in the payroll department, which is evident the best practices in payroll standards, must be sustained.

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