

Payroll Administration Reform in Nigerian Civil Service: Assessing the Integrated Personnel and Payroll Information System

Olowu Olagunju Folorunso & Uke Iro Iro

Department of Political Science and International Relations,

University of Abuja

Corresponding author: Olagunju.olowu@uniabuja.edu.ng

Abstract

The study examined payroll administration reform in Nigerian civil service with focus on the Integrated Personnel and Payroll Information System (IPPIS). The work was explorative research with qualitative method of sourcing data. Organizational process theory was adopted as the theoretical underpinning of the study to explain why some bureaucrats resist reform in civil service. The study found that the IPPIS software was introduced as part of payroll administration reform in the civil service and that the introduction of the IPPIS was mutually beneficial to both government and civil servants. The deployment of the software has helped the federal government to block the leakages associated to payroll fraud and on the other hand, it has resulted into seamless and timely payment of salaries to the civil servants despite the marginally perceived shortcomings of the payment platform. The study recommended among others that the gains should be sustained while the weaknesses should be worked upon to ensure efficiency and effectiveness of the platform, there is need by Office of Accountant General of the Federation and other related agencies manning IPPIS to urgently work on other six modules of the software in order to optimally utilize the platform beyond payroll module and that IPPIS payroll platform should be redesigned to accommodate institutional and organizational peculiarities.

Keyword: Payroll, Administration, Reform, Civil Service, IPPIS

Introduction

In order to reposition and update the Nigerian civil service, many reforms had been carried out in the civil service over the years and one of such reforms was the payroll reform which directly touched the welfare of the civil servants. PPIS is one of the offshoots of the civil service reform programs aimed at ensuring transparency and accountability in the Nigerian civil service by computerizing the manual Payroll System. One of the biggest problems associated with the manual Payroll System was that government did not know the size of its workforce. Thus, some mischievous workers were collecting salaries from multiple pay points for fictitious employees and of course workers collecting salaries when they are employed somewhere or not working with government (Agboola, 2018).

Before the introduction of IPPIS, the exact number of Personnel in MDAs being paid by the Nigerian Federal Government cannot be easily ascertained due to non-availability of required and necessary information. Consequently, it has become difficult for government to have an accurate wage data for planning and budgeting

purpose (Akubo, 2020).

The manual file-based personnel system operated by the federal public sector since Nigeria gained her independence meant that government did not have accurate and reliable information about the size and nature of its workforce. Manual computation of salaries and documentation of personnel information have been compounding the problem of transparency and accountability. This also affects accuracy in computation of salary hence overpayment or underpayment of salaries, omission of staff name in payment, wrong calculation of promotion and pension that is due to staff and retirees as the case may be (Agboola, 2018).

It was against this backdrop that the Federal Executive Council in its meeting of Wednesday 1st December, 2010 approved the enrolment of all MDAs that draw their Personnel Cost from the Consolidated Revenue Fund (CRF) into the Integrated Payroll and Personnel Information System (IPPIS) after a pilot implementation that started in 2006 with seven Federal Ministries (Office of Accountant General of the Federation 2020).

Clarification of Concepts

Wages and Salary Administration

In conceptualizing wages and salary administration, Olatunji and Sarat (2014) opined that salary and wage administration can be seen as the process of compensating an organization's employees in accordance with accepted policy and procedures. An important component of a successful organization's salary and wage administration policy is monitoring and evaluating all employee compensation to ensure that they are being paid appropriately, both with respect to others in the same organization and to the marketplace as a whole. Salary and wage administration is often an integral function of the organization's human resources department, but in general, the larger the organization, the more likely it is that it will be handled by a separate department.

Ogunbameru (2000) sees wages and salaries administration as a continuous developmental effort. According to him, the central objective or purpose of wage and salary administration is to provide pay that is both competitive and equitable. In a more encompassing way, Agburu (2012) noted that wage and salary administration activities refer to all those processes, strategies, plans and schemes that give rise to pay policies. Such policies set the overall direction of pay within the organizations or establishment, public or private as the case may be. The actual development of a base pay system follows the determination of pay policies.

In another broad conception, Ojoromi (2012) examined wage and salary administration as well as the factors that influenced wage and salary determination. He observed that wage and salary administration is the establishment and implementation of sound policies and practices of employee compensations. Wage policies of different organizations vary somewhat. Some organizations pay minimum necessary to attract the required number and kind of labor, while some organizations pay well above the going rates in the labor market. Various factors influence wage and salary structure and administration like government legislation and public policy, organization ability to pay, labor supply and demand, going wages and salaries,

cost of living, productivity, trade union 's bargaining power, job requirement and management attitude about wage to be paid.

Wages and salary administration in Nigeria is as old as civil service itself. Wage and salary administration in Nigeria has been a subject of immense controversy in the context of Nigeria politico-administrative setup for several decades now. Nwachukwu (2000) noted that wage and salary administration refer to the development, implementation, and on-going maintenance of a base pay system. The central objective or purpose of wage and salary administration is to provide pay that is both competitive and equitable.

Olatunji and Sarat (2014) identified two elements of salary and wage administration. The first element of salary and wage administration is the periodic payroll which is a critical component of any functioning organization. If the payroll is incompetently processed, the employer itself could conceivably collapse. Employees' personal budgets and plans are contingent upon getting paid regularly, and if compensation is late, short, or missing even a single time, morale is severely affected and also, the confidence in the employer's stability. Whether an employer utilizes the services of a third-party payroll service or handles all payroll functions internally, it will usually devote significant resources to making sure that employees are paid the right amount on time. The second element of salary and wage administration is monitoring and evaluating employee compensation and it is an ongoing function. This includes evaluating the elements of each job in the organization and classifying it according to a number of different criteria, including the nature of the work itself, the amount of supervision necessary, the physical exertion normally associated with the job, and the amount of training necessary to do the job proficiently (Source).

Payroll System

Irish Times (2002) defined payroll system as a system whereby workers are being paid according to their level of productivity. Emphasis was also made on the method and manner in which salaries and wages are prepared in different organizations. Payroll in

this manner is a reward system put together for workers who have performed a specified obligation. But Armstrong (2001) sees payroll as a relationship between employees and reward system when he defines it as "the list of employees by a company and the amount of money to be paid to each of them. Before the advent of payroll system there was what was referred to as compensation of what was being rendered. That is to say, a job or work or goods were used to pay for work. But since the advent of money, it has become necessary to commensurate job done with or by actual money value. This system for money exchange of labour or services rendered users in the use of wages and salaries as a means of remunerating laborers or employees for the services rendered to the organization. This therefore led to payroll system where employee's remuneration can be tabulated on paper showing their total emoluments. The payment of wages and salaries on payroll therefore has become the usual practice in organization or tertiary institutions in the country for remunerating their employees.

Civil Service

According to Chukwuemeka, Okechukwu & Enudu, (2011:38) the Civil Service is a branch of government which is usually grouped with the Executive, and without which governments cannot function. These are men and women who constitute the permanent staff of the departments of governments. They are professional administrators. Some people refer collectively to these personnel as public administrators or the bureaucrats, or public servants. (Chukwuemeka et al, 2011) provided us with the quintessential role which Civil Service performs to sustain government and see them as strong integral part of government.

In the view of Olaopa, 2008:35 who expresses the nebulous nature of the concept when he concluded that, the term Civil Service although commonly used, is usually misunderstood, and so often misused as it really has no standard definition as domestic law, practices, and conventions, has influenced its definition considerably. Adamolekun (2002:17) interchangeably replace the concept with government when he opines that, the term that is most commonly used as the synonym of the

machinery of government is the civil service. In Britain and other Commonwealth countries, the term Civil Service is used in two ways. First it refers to the body of permanent officials appointed to assist the political executive in formulating and implementing governmental policies. These officials are called civil servants. Again, the term refers to the ministries and departments within which public administration takes place, excluding the local government. The members of staff of the local government are referred to as Local Government Officials.

Etzioni (2006:190) opinion about the term differs as he sees it from angle of a mechanism or template when he opines that civil service can be seen as - the administrative machine within which the work of government is carried out. According to him, organized states have always had Civil Servants and the role of these servants can be studied at two levels. First, it is the primary function of the civil servants to advise his political master, whom we shall call the minister, on all aspects of governmental activities to ensure formulation of the policy, which is consonant with the objective of the government of the day. Put differently, the success of any government 's initiative is directly and crucially dependent on the willingness and ability of the civil service to execute the policies.

For example, according to Samsuddeen Usman, the basic role of the Civil Service and Civil Servants are to assist government in the formulation of policy by providing the necessary data; implement the decision of government, within rules and regulations, without fear or favour (Bodunde, 2009:2). Usman reinforces the policy formulation and policy implementation roles of the Civil Servants with the above conception.

Also, Chukwuemeka, *et al* (2011:89) are in consonant with this instructive role of policy formulation and implementation when they observe that the basic role of the civil servant is, therefore, to initiate and take active part in all the processes leading to the formulation of policy; and thereafter ensure that the policy agreed by government is faithfully and honestly executed. From this brief statement of the role of the civil servants, it will be seen that the civil service is about the most important single

institution affecting the lives of the citizens of a state; its influence is all pervasive, more so in the modern world where most states carry out wide functions in providing social services and regulating the economic life of their citizens. Therefore, the operational definition of civil service therefore is an institution with the sum total of civil employees of government who have taken government service as a career and are grossly involved in the overall success of government or otherwise.

Integrated Payroll and Personnel Information System (IPPIS)

Enakirerhi and Temile (2017:4) 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.

While Enakirerhi and Temile conceptualized IPPIS from IT-enabled facility which has assisted the government in saving billions of Naira, Farajimakin and Anichebe (2019:19) 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).

Empirical Literature

Knowledge is lacking projecting IPPIS policy as payroll administration reform in the civil service 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) on Integrated Personnel Payroll and Information System (IPPIS) Panacea for Ghost Workers Syndrome in Nigerian Public Service supported this direction. Also, Agboola (2018) work on Effectiveness of Integrated Personnel and Payroll Information System in Addressing Ghost Worker Syndrome in Nigerian Public Sector aligned with the conclusion. Leyira & Temple (2018) on IPPIS and the Ghost Workers Syndrome in Nigeria's Public Sector and the work of Effiong (2017) on 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 both agreed that IPPIS has successfully helped to discover ghost workers.

While work by Enakirerhi & Temile (2017) on the effectiveness as well as challenges of IPPIS implementation in Nigeria focused on relationship between IPPIS and TSA and IFMIS and the study by Kaoje, et al, (2020) established relationship between IPPIS and similar platform. Farajimakin & Anichebe (2020) Study —Effect of Integrated Personal Payroll Information System on Employee Welfare: Evidence from Federal Ministries in Nigeria established relationship between IPPIS, personnel cost and overhead cost and also demonstrated weak relationship between IPPIS and employee welfare. Olowu & Adeyemi (2021) on the gains and pains of Integrated Payroll and Personnel Information Systems (IPPIS) policy implementation in Nigeria established the advantages and disadvantages of IPPIS implementation.

Chima, Ahmadu & Folorunsho, (2019) in their work Implementation of Digital Integrated Personnel and Payroll Information System: Lesson from Kenya, Ghana and Nigeria lays more credence to digital payment platform

Geoffrey (2019) study aimed at examining the implementation of GIFMIS and how it has impacted accountability in Ghana; Musa, Ezra, Munyambonera & Guloba (2018) study Effectiveness of The Public Payroll Decentralization Reforms in Uganda showed that IPPIS and related platform has helped in sanitizing payroll system and improved efficiency with little and minor challenges.

None of the Scholars in recent studies, to the best of my knowledge addresses IPPIS policy as payroll administration reform in the civil service in Nigeria policy implementation on public service salary administration in Nigeria a gap which this study intends to fill.

Theoretical Framework

The study adopts organizational process theory as underpinning theory, as it conceived IPPIS introduction as a fall out of organizational reform in civil service. Allison (1971) observed that every organization, especially large ones, consists of workers who behave in accordance with established traditions, as well as their personal interest. Politicians encounter pockets of resistance in the course of introducing radical reforms on the system owing to the stiff resistance from bureaucrats who have been used to certain patterns of handling policy decisions (Dlakwa, 2008). Public policy is thus formulated through the application of well-known Standard Operation Procedures (SOP). These procedures lay emphasis on things that are routine and familiar to the actors. In other words, professionals apply habits and rigid rules and regulations in handling societal problems. By so doing their self-interest and pride heavily influence their attitude to reforms. Accordingly, only favorable information is given attention to, whereas unfavorable or unfamiliar information is deliberately ignored. This implies that actors, usually career officials in the public service that dominate the policymaking and implementation processes tend to personalize the issues involved and are resistant to change. If at all they accept changes, this is done slowly and cautiously (Dlakwa, 2008).

Bureaucrats are equally more inclined to address issues of the moment than to engage in long-term planning, putting them on collision course with politicians that are eager to see practical results of public policies within the

shortest time possible. Allison calls the resistant attitude as organizational parochialism. It is thus incumbent on politicians to work out a way of overcoming this form of parochialism (Dlakwa, 2008). The policy analyst must be able to detect and assess the implication of such parochialism on public policy as well. In essence, this theory is saying that government decision-making behaviour is understood less as deliberate choices of leaders but more as output of standard operating procedures of large organizations: that are tenaciously held onto by career public servant (Kickert, 1979).

The significance of this theory lies in the fact that it shows clearly the disconnect between the rush for results by politicians on one hand and the dilatory attitude of the public servants on the other. It can help the policy analyst in understanding the consequence of friction between politics and administration on the planning and implementation of public policy. Therefore, in order to prosecute public policy successfully, here ought to be unity of purpose between the policymakers and the bureaucrats.

A reform is expected to enable the public servants to relax the rigidity on procedures and adopt a dynamic approach to public administration. This would bridge the gap between politics and administration. Care must be taken to incorporate the bureaucrats in the policymaking process so as to build this unity of purpose. Doing otherwise will encourage the bureaucrats to sabotage the efforts of the government, especially when the policy works against their personal interest. Any government wishing to introduce radical changes in the political system must undertake a reform in its civil service bureaucracy as a precondition for success. There should also be room created for training of personnel to enable them to be proactive and innovative in their thinking (Dlakwa, 2008).

According to Aganga (2011), Integrated Personnel and Payroll Information System (IPPIS) is one of the Federal Government Reform initiatives conceived to transform the Nigerian Public Service and make it more efficient and effective in-service delivery. 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 into platform, all federal

government ministries, departments, and agencies, that draw personnel cost fund from Consolidated Revenue Fund. The Accountant General of the Federation said when fully functional, the system will help solve the challenges for lack of efficiency lack of central control, lack of central management and lack of edition of figures. Besides, he said, the implementation of IPPIS policy will help to reduce personnel costs in the country.

The IPPIS since its introduction has been a controversial issue that has caused dichotomy between politics and administration as the politicians expect practical result in no time the bureaucrats see policy as issue of moment rather than long term planning. While political actors like President Buhari, Minister of Labour and employment Chris Ngige, Accountant General of the Federation etc. as favourable information is paid attention to - by them whereas unfavorable or unfamiliar information affecting the bureaucrat are deliberately ignored. Such information includes the challenges which IPPIS has created as a result of instantaneous implementation by politicians thus deepening the politics/administration dichotomy (Olowu & Adeyemi, 2021).

The IPPIS policy has shown by literature it was unable to accommodate the peculiarity of few governments Ministry, Department and Parastatals such as university and others like Independent Electoral Commission (INEC) and ministry of Justice which are not drawing salary from the Consolidated Revenue Fund Account. Under-payment delayed or non-payment of salary and promotion arrears characterized the IPPIS platform which has not been given the required legal backing of legislation for operation. If this type of information is ignored by government (politicians), the public servants (administration) continued resistance as described by Allison (1971) as organizational parochialism to the IPPIS policy might be sympathetically justified. The Nigerian federal universities (both teaching and non-teaching staff), Nigerian Army, PENGASON and related agencies have resisted the continuation of the payment platform or refused to transfer based on perceived inconsistency of the platform.

The Organizational Process theory emphasized on how the bureaucrats try to resist reform as professionals apply habits and rigid

rules and regulations in handling societal problems with their self-interest and pride which heavily influence their attitude to reforms (Dlakwa, 2008). IPPIS policy was a product of civil service reform introduced by the administration of former President Olusegun Obasanjo in 2006 whose total implementation was not fully achieved as of 2021 under President Muhammadu Buhari. This gives credence to the claim that bureaucrats are indifferent to organizational reform at the expense of the masses (Olowu & Adeyemi, 2021).

Methodology

The study adopted exploratory type and the qualitative method. Explorative in that, it studies a problem that has not been clearly defined yet. It is conducted in order to determine the nature of the problem. While explorative design may not help us to provide conclusive evidence, it is useful in understanding the problem. IPPIS policy has been researched into in diverse perspective, but it has not been conceived as part of civil service payroll reform thus presenting a new perspective. The study relied on already published information about the subject matter and used non-numerical data such as words and observations.

IPPIS as Payroll Reform in the Civil Service

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 (Office of Accountant General of the Federal, 2020).

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 (Department of IPPIS, 2012).

According to Effiong, et al, (2017:26), 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 multi-tasking software designed to ease human resources challenges in the federal civil service. The Pilot Phase implementation financed by the World Bank commenced in February, 2006 at the Bureau of

Public Service Reforms (BPSR) upon the approval of the Federal Executive Council (FEC). While the project went live in April, 2007 with seven (7) Pilot MDAs, its management was transferred to the Office of the Accountant General of the Federation (OAGF) in October, 2008 (Source).

The Pilot MDAs are:

- I. Federal Ministry of Education.
- ii. Federal Ministry of Transportation.
- iii. Federal Ministry of Finance
- iv. Budget Office of the Federation (BOF).
- v. Federal Ministry of Information.
- vi. Ministry of Foreign Affairs; and
- vii. National Planning Commission.

Prior to their registration, the nominal rolls of the Seven Pilot MDAs submitted indicated 55,000 staff, hence World Bank paid for fifty-five thousand (55,000) licenses. However, after their enrolment into the Scheme it was discovered that their total staff strength was 32,000, therefore additional eleven (11) MDAs were brought on board in July, 2009 to optimize the 55,000 licenses purchased. The MDAs are:.

- a) Federal Ministry of Transport.
- b) Federal Ministry of Health.
- c) Federal Ministry of Agriculture and Water Resources.
- d) Federal Ministry of Aviation.
- e) Federal Ministry of Petroleum Resources.
- f) Federal Civil Service Commission.
- g) Federal Ministry of Works (Housing & Urban Development).
- h) Federal Ministry of Information (Communication).
- i) Office of the Accountant-General of the Federation.
- j) Office of the Head of Civil Service of the Federation.
- k) Office of the Secretary to the Government of the Federation.

Having seen the benefits of the Scheme especially in the area of savings to the Government, the Federal Executive Council in its meeting of Wednesday 1st December, 2010 approved the enrolment of all MDAs that draw their Personnel Cost from the Consolidated Revenue Fund (CRF) into the Integrated Payroll and Personnel Information System (IPPIS).

The Phase II Service wide implementation

commenced under the platform of new Software called Oracle Application in September, 2011 in batches and is being financed by the Federal Government of Nigeria. Phase III of the project which commenced in May, 2016 covers the Nigeria Police Force (NPF), Federal Tertiary Institutions and Paramilitary Agencies and Military.

The technical support in Phase 1 was provided by SystemSpec Consortium, the Phase II solution provider is Soft Alliance and Resources Limited. The Technical support for phase IIIA (Nigeria Police Force) is being provided by Soft Alliance and Resources Ltd while Phase IIIB (Federal Tertiary Institutions) is being provided by Infiniti Segments Ltd (OAGF, 2020).

Benefit of IPPIS Policy in Nigeria

- a. Elimination of unauthorized personnel – workforce (ghost workers) from Government payroll.
- b. Easy retrieval of personnel information of all public servants under the scheme.
- c. Reduction in personnel records falsification – record of service (including age, length of service; etc).
- d. Salary/monthly emoluments are paid to all public servants on the scheme same day no matter the location within the country without delay.
- e. Actual personnel cost paid monthly / annually are easily accessible with reason(s) for fluctuation easily given.
- f. The scheme as programmed affect 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.
- g. All third parties' payment (cooperative deduction, tax, NHF and Union dues, etc.) are affected from employees' salary and paid directly and promptly to beneficiaries account on behalf of payee. Schedule of payment are made available to the beneficiaries.
- h. Unapplied/unutilized fund are easily monitored.
- i. Planning/budgeting for training of personnel can now be done easily since IPPIS is also a personnel management tool.

- j. Saving to Government as a result of personnel cost over-budgeting (OAGF, 2020).

Achievements of IPPIS Policy in Nigeria

- i. Improved prompt and regular payment of salaries of MDAs on IPPIS.
- ii. Facilitation of prompt deductions and remittances to the accounts of all third-party stakeholders e.g., PFAs, NHIS etc.
- iii. Over N361 Billion savings in personnel cost recorded between 2017 and 2019.
- iv. Financial/personnel variances trend is easily accessible and available.
- v. It makes personnel planning/budgeting easy since IPPIS is also a personnel management tool.
- vi. Enforcement of compliance with due process on employment.
- vii. IPPIS big data in various Organizations are being transformed into a rich source of information which could be leveraged to make rich decision about Government operations.
- viii. Many of the Departments and Agencies having realized that personnel cost was no longer coming to them for direct disbursement, embarked on recruitment to utilize their approved manpower/personnel budget; Between September, 2011 and now, so many Nigerians have been employed in the IPPIS MDAs thereby reducing unemployment rate in the country; and
- ix. MDAs are getting used to the application and many are currently managing their payroll at their respective offices without recourse to IPPIS Secretariat (OAGF, 2020).

Challenges of IPPIS Policy Implementation in Nigeria

- i. Deliberate Institutional resistance by many MDAs in joining IPPIS in the face of set deadline for enrolment.
- ii. 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 self-seeking objectives
- iii. 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.

- iv. 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 slows down implementation. Albeit a proposed governance structure to take care of this challenge is awaiting approval.
- v. 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 (OAGF, 2020).

Olowu and Adeyemi (2021) in their study added new twist to the challenges of IPPIS when they added that:

- i. Lack of Synergy between MDAs Desk Officers and OAGF
- ii. Sharp Practices by IPPIS Handlers
- iii. IPPIS and Corruption are major militating factors against the smooth implementation of the policy (OAGF, 2020).

Conclusion

The IPPIS policy no doubt has revolutionized the payroll administration in Nigerian civil service. It has graduated payroll system from the analogue style to digitally inclined platform with ability to detect payroll fraud thus saving the country huge personnel cost leakage. Beyond blocking of leakages, the IPPIS deployment had made it possible to accurately determine the number of federal civil servants as well as keep vital records for government planning.

The deployment of the platform has made salary payment seamless as federal government employees get paid timely and accurately irrespective of the location of such worker. It was also revealed in the study that the benefits and achievements of IPPIS payroll platform far

outweigh the perceived challenges that accompanied the implementation of the policy. IPPIS has eased the challenges of delayed salary payment as manually processed riddle with inconsistency has been phased out. The achievements of IPPIS payroll are mutually beneficial to both the government and the workers which justified the platform as positive reform in the civil service.

Recommendations

Based on the findings of the study, the following recommendations are suggested:

- i. The gains should be sustained while the weakness should be worked upon to ensure efficiency and effectiveness of the platform.
- ii. There is need by Office of Accountant General of the Federation and other related agencies manning IPPIS to urgently work on other six modules of the software in order to optimally utilize the platform beyond payroll module.
- iii. Government should embark on public enlightenment about the importance as well as the seamless nature of the IPPIS software to the civil and public servants.
- iv. IPPIS payroll platform should be redesigned to accommodate institutional and organizational peculiarities such as university and research institute and other related organizations which are peculiar to core ministry.

References

- Adaja, I.H., and Audu, J. S. (2015). Integrated Personnel Payroll and Information System (IPPIS) Panacea for Ghost Workers Syndrome in Nigerian Public Service, *International Journal of Public Administration and Management Research (IJPAMR)*, 2 (5), 55-64
- Adamolekun, L. (2002). Central Government Organization, Adamolekun, L. (ed), *Public Administration in Africa: Main issues and Selected Country Studies*, Ibadan: Spectrum Books
- Aganga, O.A. (2011). The Project Implementation Commenced at The Bureau of Public Service Reforms. *A Paper Delivered at Workshop For ministries In Abuja*. 1-10.
- Agboola, T. (2018). Much Ado about Minimum Wage //thenationonlineng.net/much-ado-minimum-wage/#:~:text=The histo#: ~of

- minimum wage in Nigeria is, the setting up of Hunts Commission in 1934.
- Agburu, J. I. (2012). Recent trends in wage and salary administration in Nigeria: A synopsis on theoretical and empirical challenges. *International Journal of Basic and Applied Sciences*, 1(2), 244–255.
- Akubo, J. ASUU, Senate Brainstorm on Way Forward for IPPIS, Union Want UTAS. *The Guardian Newspaper* Published on October 13, 2020 and retrieved on <https://guardian.ng/news/asuu-senate-brainstorm-on-wayforward-for-ippis-union-want-utas/>.
- Armstrong, M. and Brown, D. (2001). *New Dimensions in Pay Management*, CIPD: London.
- Bodunde, D. (2009). The Civil Service and Vision 2020. *The Nation*, Wednesday, September 9, p. B2. Bureau of Public Service Reforms Publication.
- Chima, P. Ahmadu, J. Folorunsho, O.G. (2019). Implementation of Digital Integrated Personnel and Payroll Information System: Lesson from Kenya, Ghana and Nigeria. *Governance and Management Review (GMR)* 4(2).
- Chukwuemeka, E. Okechukwu E. Enudu, I.T. (2011). Refocusing the Federal Civil Service: The Role of the Head of Service *Kuwait Chapter of Arabian Journal of Business and Management Review* 1(3).
- Department of IPPIS, (2012). The Integrated Personnel and Payroll Information System (IPPIS), *the World Bank Project*. 1-12.
- Dlakwa, H. (2008). *Concepts and Models in Public Policy Formulation and Analysis*. Maiduguri: Pyla-Mark Services Ltd.
- Effiong, S.A., Oro, B.L., Ogar, G.U., Imong, N.R., Jacob, G.E., and Iroushu, R.B. (2017). 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. *IOSR Journal of Business and Management (IOSR-JBM) e-ISSN: 2278-487X, p-ISSN: 23197668* 19(8).
- Enakirerhi, L.I and Temile, S.O. (2017). IPPIS in Nigeria: Challenges, Benefits and Prospects *International Journal of Social Science and Economic Research* ISSN 2(5).
- Etzioni, E.O. (2006). *Fundamentals of Public Administration* SNAAPress.
- Farajimakin, A.S and Anichebe, A.S. (2019). Effect of Integrated Personal Payroll Information System on Employee Welfare: Evidence from Federal
- Fatile, J. and Adejuwon, K. (2010). Public Sector Reform in Africa: Issues, Lessons, and Future Directions. *Journal of Sustainable Development*, 12(8) 145-157.
- Geoffrey, Y. (2019). The Impact of The Ghana Integrated Financial Management Information System (GIFMIS) On Accountability and Transparency, A Case Study of Ministry of Lands and Natural Resources. *A Dissertation of the University of Ghana* <Http://Ugspace.Ug.Edu.Gh>
- Irish Times, (2002). *Body Offers Neither Accountability nor Transparency*. *Journal of Business and Management Review* 1(3).
- Kaoje, A.N Nabila, K. Idris, S. Gambarawa, J. A. & Ubandawaki, L.I. (2020). Study on Integrated Personnel and Payroll Information System (IPPIS) and Transparency in Government Payroll Administration in Nigerian Civil Service: *Asian Journal of Economics, Business and Accounting* 19(3): 1-8.
- Kickert, W.J.M. (1979). Organization of Decision Making: A System Theoretical Approach. *Administrative Science Quarterly*. Amsterdam: North-Holland Publishing Company. Mintzberg.
- Leyira, C. M, and Temple M. (2018). IPPIS and the Ghost Workers Syndrome in Nigeria's Public Sectorl. *Scholars Journal of Economics, Business and Management (SJBEM)*.
- Musa, M. L. Ezra F. Munyambonera, Madina Guloba (2018). Effectiveness of The Public Payroll Decentralisation Reforms in Uganda. *Economic Policy Research Centre, Research Series* No. 141
- Office of the Accountant General of the Federation OAGF* (2020). IPPIS Department Publication.
- Ogunbameru, O.A. (2008). Human Resource Management in O.A. Ogunbameru and P.E. Oribabor (eds.) *Industrial Sociology* Ibadan: Penthouse publications
- Ojoromi, E. (2012). Salaries and wages Administration as a Tool for Improving Employees Performance in an Organization (A case study of Olamaboro Local Government Area of Kogi State). M.Sc. Thesis, Kogi State University, Ayamgba.
- Olaopa, T. (2008). *Theory and Practice of Public Administration and Civil Service*: Ibadan. University of Ibadan Press.
- Olatunji, E. S. and Sarat, I. A. (2014). Wages and Salaries Administration as Motivational Tool in Nigerian Organisation: A Case Study of Nestle Nigeria PLC. *Journal of Business*

- Theory and Practice* 2(2).
Olowu, O. F and Adeyemi, S.O. (2021). Gains and Pains of Integrated Payroll and Personnel Information System (IPPIS) Policy Implementation in Nigeria. *Journal of Human Resources and Sustainability Studies* 9(4).
Public Service Institute of Nigeria. (2012). Public Service Reforms in Nigeria. www.psin.gov.ng