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AN EXAMINATION OF INTEGRATED PERSONNEL AND PAYROLL INFORMATION SYSTEM IN THE NIGERIAN CIVIL SERVICE.

BY

NWOSU IFEYINWA JANE
PG/MBA/09/54260

DEPARTMENT OF ACCOUNTANCY
FACULTY OF BUSINESS ADMINISTRATION
UNIVERSITY OF NIGERIA
ENUGU CAMPUS

SEPTEMBER 2010.
APPROVAL PAGE

We certify that NWOSU Ifeyinwa J. an undergraduate of Accountancy, University of Nigeria, Enugu Campus, with Registration number PG/MBA/09/54260, has satisfactorily completed the course and research work in accordance with regulation for award of Masters of Business Administration in Accountancy.

--------------------------------------------
Mr R. O. Ugwuoke
Supervisor

--------------------------------------------
Mr R. O. Ugwuoke
Head of Department
DECLARATION

Nwosu Ifeyinwa J. a post graduate student of the Department of Accountancy of Nigeria, Enugu campus, with registration number PG/MBA/09/54260 has satisfactorily completed the requirements for the course and research work for the award of the degree of Masters of Business Administration (MBA) in Accountancy.

........................
Name: Nwosu Ifeyinwa J.
Reg. No: PG/MBA/09/54260
Researcher
DEDICATION

This project work is dedicated to my maker Jehovah, to the one who saved my soul and gave me everlasting life, Jesus Christ and my comforter and helper Holy Spirit.
ACKNOWLEDGEMENT

I am happy to use this medium and good opportunity to appreciate the people that helped in one way or another in making this Research work a success. Firstly, I give thanks and praise to the Almighty God who gave me the wisdom, knowledge and understanding to be able to bring this work to a successful conclusion. My sincere gratitude goes to my beloved and understanding husband, who stood for his support and encouragement. My children and family members are not left out; their help and contributions are in no way negligible.

Furthermore, my thanks and appreciation goes to my Lecturers. Most importantly, my gentle supervisor, Mr R.O. Ugwoke of the Accountancy Department UNEC, who tirelessly and patiently encouraged and corrected my research work.

My gratitude extends to my friends like Mr Sunday Ugwu, Sunday Nwoye and many others who in one way or the other contributed to the success of this research work.
ABSTRACT.

This research work tends to examine the Integrated Personnel and Payroll Information System (IPPIS) in the Nigerian civil service. This is a program introduced by the Federal Government supported by the World Bank as one of the measures of Public Service Reform. Prior to the introduction of this scheme Ministries, Departments and Agencies (MDAs) do receive their recurrent costs on monthly basis as subvention. The above arrangement gave room for the MDA’s to disburse money sent to them whenever and however it pleases them. This therefore according to records led to financial misconduct in the Nigerian civil service. The huge amount spent on recurrent expenditure, if not monitored and cut down through appropriate government policy and reform program, Nigeria may wake up one day to see that Government revenue is spent just in paying salaries at the detriment of competing needs.

There is need for Nigerian Government to provide accurate and correct number of civil servants under her care and to an extent minimize budget estimate.

The researcher tried to answer some questions on the reason why Government set up the IPPIS scheme. The research is also poised to determining the extent to which the Government is prepared towards actualizing of the IPPIS objectives. The research tried to examine how safe and reliable the civil servants Personnel records are with IPPIS program and the extent to which the program will help Government in planning and budgeting.
In this research survey method was used, in this case the researcher sourced data from both primary and secondary sources. Questionnaire and Interview methods were used extensively.

It was found out from the research that Integrated Personnel and Payroll System (IPPIS) is generally one of the offshoots of the civil service reform program to ensure transparency and accountability in the Nigerian civil service. However, Government is not fully technologically prepared for the program and there are some other challenges that are facing the program, they are both human and material.

IPPIS if implemented properly and honestly will minimize, if not eliminate fraud in the civil service of Nigeria, and provide other benefits.

This research work is poised to examine IPPIS program in Nigeria, finding out the possible challenges that are likely to be encountered in the course of implementation of the program also give some suggestions.

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CHAPTER ONE.

INTRODUCTION.

1.1 BACKGROUN OF THE STUDY

In Nigeria all the Ministries, Departments and Agencies (MDA’s) draw their personnel cost from the Consolidated Revenue Fund (CRF). The exert number of Personnel being paid in the Nation cannot be easily ascertained due to non-availability of required and necessary information. As a result of none availability of the exert number of Public servants in the country, it has become difficult for government to have an accurate wage data for planning and budgeting purpose. The Integrated Personnel and Payroll Information System (IPPIS) project seeks to resolve this and also reduce the Federal Government expenditure on Overheads. In 2007, the Federal Government of Nigeria and the World Bank initiated Integrated Personnel and Payroll Information System.

The Goals set by the Federal Government include the following:

- Implement an Integrated Solution
- Improve human management effectiveness
- Increase confidence in Govt. Payroll cost and expenditure management.
- Significantly improve overall management reporting and planning.

Amongst the objectives of the reforms of Government is to entrench transparency and accountability in the public service Human Resources (HR) records and payroll administration. Successive Government has observed gross inadequacies in the payroll and personnel records in the public service. Several efforts have been made to reduce these challenges, but it tends to worsen with time, resulting to greater difference in accessing reliable data for human resources planning and management, chaotic state of pension administration; ‘ghost worker’ syndrome and various forms of payroll and credential fraud.

Manual computation of salary and documentation of personnel information has 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 Ex-staff as the case may be. With the introduction of the Integrated Personnel and Payroll Information System scheme, if properly implemented and managed, will go a long way in eradicating or at least bring the above mentioned problems to the barest minimum.

1.2 STATEMENT OF PROBLEM

Record showed that the Government of Nigeria spends almost 50 to 60% of its revenue on Personnel management every year at the detriment of other sectors of the Economy. According
to the Honourable minister of Finance, Mr Olusegun Aganga in his address at the flag off of Integrated Personnel and Payroll Information System Phase II workshop held at the Sharaton Hotels Abuja, he said that in 2011 Federal Government Budget was projected at #4,226.19 billion, comprising #196.12 billion (4%) for statutory transfers; #542.38 billion (13%) for Debt servicing; #2,481.71 billion (59%) for Recurrent (Non-debt) expenditure and #1,005.99 billion (24%) for Capital expenditure. This huge bill it is said if not monitored and cut down through (appropriate government policy and reform program, we may wake up one day to see that all Govt. revenue is spent in paying salaries at the detriment of competing needs.

Ghost worker syndrome is not a new thing in Nigerian Public service, where a non-existing employee is being paid monthly. There are multiple payments of emoluments to a single employee and credentials are falsified. People have access to their age of retirement.

It is a big challenge, that at this age when almost every aspect of the world economy is computerized, Nigeria is still depending on manual records for her personnel and payroll information. Workers data are kept in paper files, their salaries are calculated manually and as such mistakes and fraud in form of overpayment, underpayment and payment of ghost workers always occur.

Government of Nigeria does not have the accurate number of civil servants and her budget is always an estimate. This has created some loop holes, whereby some ministries budget more than they require and use the excess for some other things other than payment of salary and allowances. Sometimes some will get personnel allocation that is quite less than what they need
and for that reason they place some workers especially the new ones on allowances for many months thereby subjecting them to unnecessary hardship.

1.3 PURPOSE OF THE STUDY

(1) To determine the extent to which proper implementation of Integrated Personnel and Payroll System program will eliminate payroll fraud in the Nigerian civil service.

(2) To determine the possible effect of Integrated Personnel and Payroll System on Recurrent Expenditure of the Government.

(3) To ascertain how Integrated Personnel and Payroll System will ensure the safety of civil servants Personnel information.

(4) To determine the extent to which the Nigerian civil servants personnel records can be relied upon.

(5) To find out how prepared the Government and other stakeholders are towards actualization of the Integrated Personnel and Payroll System objective.

(6) To determine the extent to which the Integrated Personnel and Payroll System program will help the Government in Planning and Budgeting.

1.4 RESEARCH QUESTIONS
(1) How can proper implementation of Integrated Personnel and Payroll Information System program eliminate payroll fraud in the Nigerian civil service?

(2) What are the possibilities of Integrated Personnel and Payroll Information System positively affecting the recurrent expenditure of the Nigerian Government?

(3) Can the Integrated Personnel and Payroll Information System ensure the safety of the civil servants personnel information?

(4) To what extent can the Nigerian civil servants personnel records be relied upon?

(5) How prepared are the Nigerian government and the IPPIS stakeholder towards actualization of the IPPIS objectives?

(6) To what extent can the Integrated Personnel and Payroll Information System program help the government in Planning and Budgeting?

1.5 RESEARCH HYPOTHESIS

(1) Ho: Integrated Personnel and Payroll Information System will not properly ensure civil servants Personnel information safety and integrity

(2) Ho: Proper implementation of Integrated Personnel and Payroll Information System will not significantly eliminate payroll fraud and will have no prominent effect on recurrent expenditure.

(3) Ho: Integrated Personnel and Payroll Information System will not significantly help the Government in planning and budgeting.

1.6 SCOPE OF THE STUDY
This work overviewed Integrated Personnel and Payroll Information System (IPPIS) as an Information and Computer Technology (ICT) system for the reformation of the public service in Nigeria, its implementation and possible hindrances. The old system of personnel records, administration of monthly payroll with the new IPPIS system were thoroughly studied and discussed. Reason/s for Government reverting to the new system was discussed. The researcher used just small percentage of four Federal Government Ministries in Enugu that are among the ones already captured in the first phase of the program for the purpose of the research.

1.7 SIGNIFICANCE OF THE STUDY

(1) The study will enable the Government to put more effort in ensuring a successful implementation of the program in order to achieve their objective and to guard against failures, lapses, sabotages and other likely challenges.

(2) It will help workers to plan their income accordingly, prepare and be ready for their retirement.

(3) This study will establish the fact that IPPIS program has come to improve and perfect the duties of Personnel and Payroll staff and not to displace them.

(4) This research stands as an aid and basis for future researchers in this area of study.
1.8 DEFINITION OF TERMS

There is need for us to have a clear understanding of some of the key words and terms that will be used in the course of this study.

i) **PAYROLL**: - Payroll is the sum of all Financial records of Salaries for an employee, wages, bonuses and deductions. In accounting, payroll refers to the amount paid to employees for services they provided during a certain period of time.

ii) **PERSONNEL**: - Personnel simply defined according to the Oxford dictionary is staff; persons employed in any work, especially public undertakings and the armed forces.

iii) **BIOMETRIC DATA**: - Biometric data is combination of words and will be defined separately before summarizing it. According to the Longman Contemporary English Dictionary –Bio is a form of Life and living thing. Metric- concerns the system of measurement based on the meter and kilogram. Data is just fact or information.

For the purpose of this research biometric data is simply Fingerprints and passports photographs captured during enrollment process.
(iv) **STAKEHOLDER:** - This can be seen as a person or one who has interest (stake) in a system or is affected by or who can influence but not directly involved with the system. Stakeholders in the IPPIS project include the following: Custodian of the system, Civil servants, civil servants, operators, Personnel and Financial Information managers in the MDAs, control agencies and third party agencies e.g. FIRS, BOIR, etc.

(v) **CADRE MANAGEMENT:** - Cadre is inner group of highly trained and active people in an organization or establishment as the case may be.

(vi) **PROCUREMENT REFORM**- Is to obtain especially by effort or careful attention. In this case, as it is established by the Federal Government Legislative.

(vii) **DATABASE**- The Librarian’s Glossary compiled by L.M. Harrod defined Data to be a general term for information, used to distinguish input and output information from instructions, and also to indicate the absence, or presence, of a certain condition, such as magnetic field. Base of cause is a centre or point from which a start is made in an activity, often where supplies are kept and planes are made.
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CHAPTER TWO.

REVIEW OF LITERATURE.

2:1 HISTORY OF INTEGRATED PERSONNEL AND PAYROLL INFORMATION SYSTEM (IPPI). 

Integrated Personnel and Payroll Information System (IPPI) was first Initiated by the Federal Government in the year 2006. The intention was to improve the effectiveness and efficiency in the storage of personnel records and administration of monthly payroll in such a way to enhance confidence in staff emolument costs and budgeting.

IPPI 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 IPPI 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.
The seven pilot Ministries were

i) Federal Ministry of Education

ii) Federal Ministry of Works

iii) Federal Ministry of Finance

iv) Budget Office of the Federation

v) Federal Ministry of Information and Communication

vi) Ministry of Foreign Affairs, and

vii) National Planning Commission.

The intention was that the system will be implemented according to part of world where Information and Communications Technology (ICT) is used to improve management reporting and information. At the initial stage of formulation and planning of the project, Bureau for Public Service Reforms was the custodian of the IPPIS. The scope of the project is to cover the administration of the FGN’s human resources beginning with establishment control and cadre management. It will cover all the activities that have to do with recruitment, promotion, transfers, and career movements until appointment termination. The system is to track all the financial transactions that are related and linked to personnel emoluments. For the sustenance of the system the Federal Government commissioned a formidable consortium of ICT firms that have world class professional capabilities in networking, connectivity, software development and integration for the implementation of the project.
2.2 E-PAYMENT SYSTEM

The e-Payment system simply put is the electronic system of payment. The Guardian News paper publication (2008:14), explained Electronic payment as means of buying and selling goods and services through the Internet. Depending on the innovators, it comes in different formats. E-payment allows customers to buy goods and services from the precinct of their homes across the world without any hassle. The e-payment cards are a payment instrument in form of plastic cards, issued by the institutions to the card-holders to access telecommunication networks.

Another good thing concerning the e-payment is that some governments are interested in some form of electronic payment system. They have provided regulations and gone as far as providing the necessary infrastructure whenever it is lacking. They have issued guidelines/instructions to banks and other individuals to innovate and support electronic payment system.

In Nigeria the electronic payment system is being accepted by the elites and the urban dwellers. The rural areas are still not embracing the e-payment system due largely to the language barrier and low supply of electricity. Transactions in Nigeria have
transformed from the trade by barter in the old days to the cheque system and lately the electronic form of transactions.

Financial analysts believed that even though the electronic form of payment is not enormous as in the advanced world, the ones already introduced are good enough to lift the fortunes of the economy and reduce incidences of carrying cash around. Some of the Information and Computer Technological-based banking services available in the country include the personal computer banking, telephone banking, internet, electronic card (credit card), the Automated Teller Machine (ATM), among others. The use of cheque has started dropping giving way to electronic payment. Cheque was formerly important in effecting large value payment, but the increasing need for safety and efficiency has brought out more ingenuity in the country.

2:3 THE NIGERIAN PUBLIC SERVICE

Public service refers to all organization that exists as part of government’s machinery for implementing policies and programmes as well as for delivering services to meet the need of citizens. The civil service is part of the public service. It is often referred to as the “core” service because it directly services the executive branch of government. Accordingly, officers in ministries and extra ministerial departments and those whose recruitment and career progression are determined by the Federation and the Federal Civil Service Commission are civil servants.

The public service or the public bureaucracy on the other hand, is often referred to as the “enlarged” service. It is made up of other service outside of the core civil service, and inclusive of the civil service, to encompass the following:
i) The police service and other security agencies.

ii) The armed forces (army, navy, air force)

iii) The national (or state) assembly services

iv) The judicial service

v) Parastatals and agencies-regulatory agencies, educational institutions, research institutes, infrastructure agencies, statutory agencies and other services providers owned by government and established by Acts of the National Assembly.

vi) Companies or enterprise in which Government or its agency owns controlling shares or interest.

The Federal Public Service has many central agencies some of which are;

a) Federal Civil Service commission

b) National Assembly Service Commission

c) Judicial Service Commission

d) Office of the Head of the Civil Service of the Federation.

Public Service is co-ordinate by the President through the secretary to the Government of the Federation; Head of the civil service of the Federation, the respective heads of other services (Judicial, National Assembly, Police etc) as well heads of relevant public service central agencies. In most countries of the world, the Head of Government is the Head of the public service .This is because as explained earlier, the public service includes the civil service, the police, etc. Consequently, the President of the Federal Republic of Nigeria is the Head of the
Public Service. This is affirmed in the 1999 constitution which refers to the President as “Head of state and Chief Executive of the Federation”

The primary duty of the Public service is serving the public, the nation and the community, in order to promote the common good. This responsibility is to be discharged by:

1. Serving efficiently, objectively and impartially.
2. Serving with skill, knowledge, respect and courtesy.
3. Being accountable and responsive.
4. Upholding the public trust at all times.

2.4 THE PUBLIC SERVICE REFORM IN NIGERIA

In any system or organization where things are working out fine, infrastructures are current and up-to-date, workers are not only hardworking but also sincere, and there may not be need for any change, (i.e. change for good). Reform is a process of effecting change in order to make things better. Reform does not apply to all manners of change. In order to be described as reform, an intervention must be planned and systematic and must produce a fundamental change involving innovation, modernization and attitudinal re-orientation in terms of value and service delivery.

In Nigeria public service there are some glaring inadequacies that reform has been formulated to address. They are among others:

1) Poor record management system, accounting for preponderance of ghost workers.
2) Weak accountability, as in flawed and non-transparent procurement system, accounting, audit and budget procedures.
3) Ageing workforce.

4) Erosion of public service value.

5) Poor succession planning.

6) Weak/inappropriate organizational structures.

7) Hierarchical-based and non-productive work operations and system.

8) Serious capacity gaps, arising from prolonged absence of systematic training, needs identification and serious commitment towards updating skills.

9) Absence of professional management of human resources and institution of merit-oriented human resource policies.

10) Poor remuneration and working conditions, including work environment.

The head of civil service of the Federation, (Prof. Abraham Oladepe Afolabi, 2000) in his speech at the flag off of IPPIS Phase 11 sensitization and charge management workshop said “The IPPIS is one of the projects implemented under the Reform programmes of Government that was aimed at improving the effectiveness and Efficiency in the storage of personnel records and administration of monthly payroll in such a way to enhance confidence in staff document, cost and budgeting, using up-to-date information and communication Technology (ICT) infrastructure.

Nigerian Public Service Reforms has been able to change and better a lot of things which are obvious. Some of the good results produced by the reform include the following:
1) Substantial savings were recorded in restructuring exercises as a result of effective staff audits reducing, to the barest minimum, the phenomenon of ghost workers.

2) Service-wide capacity building is being harnessed through opportunities provided by international co-operation.

3) Fully structured Ministries, Departments, Agencies (MDAs) such as Federal Ministry of Finance, Budget office, National planning commission, Bureau of statistics, and the state House are functioning.

4) New initiatives are being formulated on ethics and integrity to ensure a value – driven public service.

5) Monetization of ‘Fringe Benefit has blocked many avenue of leakage/waste of government resources and culture of judicious management and maintenance of government assets is developing.

6) The National Health Insurance Scheme (NHIS) has been put in place to address the health needs of workers.

7) Virtually all MDAs are undergoing restructuring in order to improve their effectiveness.

8) Parastatals are undergoing reforms to curtail their waste, overlapping of functions and improve their service delivery capabilities.

9) Fiscal Responsibility Bill to further ensure prudent management of resources is before the National Assembly for passage into Law.

10) Through the Pension Reform Act of 2004, a contributory Pension Scheme has been put in place.

11) Procurement Reform has institutionalized transparency in tendering, contract award and payments.
12) Officers who have not been adding value to the public service are either being severed or have been removed from the system. This is to pave way for the injection of young graduates and other categories of qualified employees, with the right drive and aptitudes to join with other staff levels to take the public service to the next level.

2.5 PAYROLL ACCOUNTING

Accurate record keeping provides the basic data for computing payroll costs and its attendant withholdings and deductions.

The two processes involved in mechanized payroll Accounting is;

1) Calculation and payment of each employee’s net earnings for a period.

2) Distribution of labour expenses over cost or expenses heads.

The above processes involve the creation of a payroll master file and the generation of a payroll registers for reference, controlling and balancing. Mechanization of payroll has the advantage of, the individual pay slips, the individual earning record cards and the cheques (or deposit slips or pay envelopes) may be produced simultaneously with only one handling of the figures. The composition of net pay is automatic, totals of all earnings and deduction columns may also be obtained automatically. Progressive accumulation of those earnings and deductions required in total at the end of the period may be programmed. All these processes, if manually computed will not only be repetitive and cumbersome but will appear to be astronomically time consuming, when compared with the computer system.
Anderson Carol, pg.153, (1990), listed the **cost/benefits savings** that are likely to be achieved by computerizing Payroll in the following areas;

(1) number of Payroll staff can be significantly reduced.

(2) greatly reduced Payroll processing time

(3) accuracy and reliability of calculation

(4) fast input sorting and retrieval of information

(5) non-paper storage of records, saving expenditure on paper and storage space

(6) automatic production of reports, summaries and all end-of-year documents

**The costs incurred in setting up a new Payroll system will include the following;**

(1) hardware and software including all new computer stationary.

(2) development and set up cost using in–house and outside consultants

(3) cost of time used in running and checking parallel systems.

(4) Training of new and existing staff.

### 2.6 EFFECT OF COMPUTER ON THE ACCOUNTANT

There are a lot of the influences and effect Computer has on an Accountant. It is clear that computers are being called upon to do more and more of human works Accountants inclusive. However, it has been acknowledged that the computer cannot and Accountants en masse into redundancy as was speculated some years back. The fact is that any Accountant who cannot keep pace with technology will certainly find themselves left out. In order to avoid this embarrassment accountants are advised to appreciate and learn how to use the computer as a working tool.
A paper delivered by (A. Yetunde Ekpe, 1990) on Roll of the Nigerian Accountant in industry in 1990 at the 25th Anniversary 20th Annual/conference of the Institute of chartered Accountant of Nigeria reads “After a successful twenty-five years of existence, ICAN must accept that the increasing use of computer will fundamentally change the roll of Accountant in industry. In countries where automation has taken hold, the Accountant has had to adapt very quickly or be marginalized. Those who understand this will adapt and prosper those who do not will be increasingly marginalized. This view more or less paraphrases or reinstates the researcher’s second hypotheses. ‘The computer has the obvious potential for displacing human being’. “In addition to its displacement capacity computer application implies a change in job structure. It is reasonable to expect that jobs in a system without computers”.

(Martin O. Haloien, 1978) expressing a similar view states that “without doubt, computers have irreversibly affected business and industry. Probably most results have been good. The one nagging question is related to the replacement of people by computers, but in the great majority of such cases, people have been released from jobs they found most distasteful.

With a different view to replacement of people by computers Haloien again argued that “although logically such automated system would result in reduction of the accounting staff, the truth is that this does not usually happen. Why not, especially when it is true that many tasks are done so much better and faster by the computer? One reason is that when management realizes that relative ease with which timely information can be obtained from a computerized record keeping system, it requests more reports than it ever
did before. More reports mean more people, time is required, and the end result is that employees are not laid off but their tasks are redefined”.

(John Brown, 1980) also looking at the issue from a macro point of view believes that the computer has been charged with substituting non-human automation for human labour, this causing painful unemployment. He argues that technological change has always hurt people whose jobs have become obsolete, but believes that the eventual and overall effect has been beneficial. He buttressed his point by citing the case of the replacement of manual writing by printing press and the resultant increase in the employment of people to meet the need.

2.7 PERSONNEL/HUMAN RESOURCE MANAGEMENT

According to (Scarpello Ledvinka, 1988) “Personnel/Human resource management refers to the management of the organization’s employee”. Going further he explained that the purpose of Personnel/Human resources management is to foster organizational policies that enhance the contribution employees make to the effectiveness of the organization.

The objective of the organization and the objective of employees are often incompatible. For example, the organization wants to minimize labour cost, while employees want to maximize their pay. This may lead to conflict, not only with employees but also with labour unions and the government which regulates pay and other aspects of Personnel policy. The management of such conflicts is a principle responsibility of Personnel/Human management. One way to manage the conflicts is to reduce the incompatibility between organization and employee objectives. (John Bratton, 1999)
defined Human resource management as a body of knowledge and a set of Practices that define the nature of work and regulate the employment relationship. Human resource management covers the following five areas.

1) Staffing-obtaining of people with appropriate skills, abilities, knowledge and experience to fill jobs in the work organization.

2) Rewards: the design and administration of reward systems. Practices include job evaluation, performance appraisal and benefits.

3) Employee development: analyzing training requirements to ensure that employee posses the knowledge and skill to perform satisfactorily in their jobs or to advance in the organization.

4) Employee maintenance: the administration and monitoring of workplace safety, health and welfare policies to retain a competent workforce and comply with statutory standards and regulations.

5) Employee relations: Under this heading may be a range of employee involvement/Participation schemes in union or non-union workplaces.

However, in addition to the definitions given by various people on Personnel/Human resource management, it can still be added that its activities are carried out by all those in a leadership role in an organization. Every manager or team leader is necessarily involved in concerns about the way in which people are employed as well as about what they need to be doing, and how well.

**Role of Human Resource Manager**
The role of Human Resource Manager must parallel the need of his or her changing organization. Human Resource Professional, who is considered necessary by line manager, is a strategic partner, an employee sponsor or advocate and a change mentor. Human resource person playing the role of a strategic manager contributes to the development of and the accomplishment of the organization–wide business plan and objective. The HR business objectives are established to support the attainment of the overall strategic biz plan and objectives. The tactical HR representative is deeply knowledgeable about the design of work systems in which people succeed and contribute. This strategic partnership impacts HR services such as the design of work position; hiring reward recognition and strategic pay; performance development and appraisal system; career and succession planning; and employee development.

HR plays an integral role in organizational success via his knowledge about and advocacy of people. This advocacy includes expertise in how to create a working environment in which people will choose to be motivated, contributory and happy. Fostering effective method of goal setting, communication and empowerment through responsibility, build employee ownership of the organization. The HR professional helps establish the organizational culture and climate in which people have the competency, concern and commitment to serve customers well. The HR manager’s roll also provides employee development opportunities, employee assistance programs, gain sharing and profit-sharing strategies, organizations development, interventions, due process approaches to problem solving. HR sponsors change in other departments and in work practices. To promote the overall success of his organization; he champions the identification of the organization mission, vision, values, goals and action plans. Finally, he helps determine the measures that will tell his organization how well it is succeeding in all of these.
2.8 THE STAKEHOLDERS ROLE IN THE IPPIS PROJECT

First, let us get to know the meaning of a stakeholder in the contest of this study, this will help as we go ahead to look at their roles.

A stakeholder is a person or who has interest (stake) in a system or who is affected by or who can influence but not directly involved with the system.

From the above it means that in carrying out the IPPIS project some people or group of people are directly concerned and each of them must contribute his/her quota at one stage of the project or another until it is successfully rolled-out service-wide.

Who then are these stakeholders and what their roles in the IPPIS project are. IPPIS has some stakeholders which can be categorized as follows.

A) The custodian of the IPPIS system.

The office of that has a core responsibility to ensure the successful delivery of IPPIS so that the set objectives and aims of the system can be achieved is the custodian. This office carries out this duty by:

i) Liaisoning /connecting with all other stakeholders involved in the delivery of the pilot.

ii) Ensuring subsequent roll-out of the system until a service-wide implementation is achieved.

iii) Providing general visibility and awareness of the IPPIS programme within the entire public sector.
iv) Ensuring the gains envisaged by Government are achieved and sustained.

Office of the Accountant General of the Federation is the office of the Government that is saddled with the above responsibility, hence the custodian of IPPIS.

(B) Civil Servants

The servants the people whom IPPIS is meant to reform. They are the major entity whose records are being stored and managed by the IPPIS. The project is centered on the civil servants therefore they are directly or indirectly affected by the success or failure of the operation.

C) Operators/Schedule officers

The operators/schedule officers are the technical people who have been trained to operate the IPPIS on daily basis to perform/record personnel and payroll activities that occur in the database at the various data centres of the MDAs. The quantity of data is being captured into IPPIS and the accuracy of staff emoluments that are paid into salary bank accounts of civil servants are being determined by the operators/schedule officers’ skill. This set of people needs training and re-training not just once but on a regular basis so that they can perform optimally.

D) MDAs Personnel/Salary Managers

These are the middle/top level technocrats that use the information generated by IPPIS for decision making and management reporting. They too, are greatly affected by the quality of data inputted into IPPIS as wrong data will automatically lead them
into wrong decision making. People here are the Head of Salary and Personnel records sections and Directors of personnel/Finance of MDAs. They supervise and interact directly with the operators of IPPIS.

E) Control Agencies

As the name says they are the government departments that examine carefully the information generated from IPPIS before they exert some measures of control as a way of putting checks and balances into the system. Their work is to make sure that the information recorded are consistence and if not alarm is raised. The control agencies can effectively plan, monitor and control information flow with comprehensive database of personnel records, they make sure that the performance of IPPIS to bring about the desired gains for which it was implemented.

The control Agencies includes the following:

1) Office of the Head of Service of the Federation (OHCSF)
2) Budget Office (BOF)
3) Office of the Auditor General for the Federation (OAuGF)
4) Central Bank of the Nigeria (CBN)

F) Third Party Agencies:- The third party agencies to IPPIS are:

i) Federal Inland Revenue Service(FIRS)
ii) State Board of Inland Revenue services(BoIRS)
iii) Pension Commission (PenCom)

iv) Cooperative Societies

v) Unions and Associations

The Office of the Accountant General of the Federation (OAGF), generate mandate and salary remittance. The OAGF are directly in control of the implementation of IPPIS, hence the custodian of the system. They perform the following roles;

1) Maintenance and control of the IPPIS database which contains the personnel records of all Fed. Civil servants.

2) Supervision and Management of IPPIS implementation for attainment of its set objective.

3) Prescription of standard and uniform infrastructure for the capturing of employment biometric data and processing of payroll.

4) Prescription of internal control and guidance and ensuring their compliance by operation of IPPIS.

5) Organization of periodic training for operators/users of IPPIS.

6) Provision of cash backing mandates to the CBN in respect of warrants issued by BOF for the payment of staff salaries.

7) Attending to queries and complaints arising from IPPIS implementation.

8) Analyzing report generated by the MOAs and BOF with a view to identifying areas that need further attention.
Federal Civil Service Commission (FCSC) is responsible for maintenance of ICT and termination of appointment into Federal Service.

Nigeria Information Technology Development Agency (NITDA) is responsible for maintenance of ICT infrastructure on which the IPPIS runs. Office of the Head of Civil Service of the Federation (OHCSF) is responsible for establishment control and Cadre Management. They design the organization structure of the Fed. Civil service and provides a framework for which employees are placed when employed, promoted or transferred. Their roles are summarized as follows:

i) Keeping records of career progression, that is movements of all staff, either by way of promotion/demotion, transfers or termination of appointment.

ii) Maintaining detailed Personnel records of Federal Civil Servants.

iii) Laisoning with MDAs and Pool office in the compilation and custody of personnel records.

Office of the Accountant General of the Federation (OAGF) is responsible for mandate generation and payroll process to CBN. The following constitute the processes that take place in (OAGF).

1) Principle system Analyst OAGF-receives notification of closed payroll run, payroll report and the warrant from Director Funds, OAGF.

2) Generates transaction files for each payment type e.g salaries, Tax payment, Pension contributions, Union Dues, Loans Repayment etc.

3) Prepares payroll transaction files for transfer to CBN on electronic media (e.g.CD).
4) Generates report for mandate generation. Some of these reports include payroll summary, Bank Analysis, Payroll Register, End of month Analysis and Management summary report.

Office of the Auditor General for the Federation is responsible for audit and control oversight. They examine closely all the financial transactions that are recorded/performed with IPPIS by the operators to ensure compliance with Laid down rules and regulations.

Budget Office (BOF) is responsible for payroll warrant release, using the information available from IPPIS, they plan ahead the recurrent expenditures to be incurred on personnel emoluments in the incoming year. They also compare actual salary payment with what has been budgeted for.

Central Bank of Nigeria (CBN), sends the mandate to NIBSS for e-payment into individual employee’s Accounts. Funding of salary payments is done through banks’ settlement Account with the CBN. Nigeria Inter-Bank Settlement System Plc operates Automated Direct Credits Service to facilitate the payment of civil servants salaries nationwide through banks. They deliver payment instructions to all banks electronically and ensure that they credit beneficiary same day. (Flag off and Sensitization IPPIS February 7, 2011).
2.9 REFERENCE


Haloien, M. O. (1978), *Computers and Their societal Impact*. N.Y: John Willey and John Willey and Sons.


Government Publication

Fed. Min. of Finance Agenda/Program on IPPIS Phase II.

(Flag off and Sensitization) February 7, 2011.

Government Publication.

Integrated Personnel and Payroll system operational manual.

Office of the Accountant General of the Federation.(OAGF), January 1,2008
CHAPTER THREE

RESEARCH METHODOLOGY

3.1 RESEARCH DESIGN

This research is not experimental research but a survey work.

In this survey design, the researcher does not aim to control or manipulate any of the variables under investigation. The research intends to observe occurrences at a point in time. The researcher chose to question a sample size of the population relevant to the research work in order to get the needed information since it was not easy to reach the entire population. The data generated from the sample were generalized on the entire population.

3.2 SOURCES OF DATA

Data for this research was collected from different sources, both primary and secondary sources. This is to be able to get suitable, reliable and sufficient information for the work. Primary sources used for this research include; Questionnaire and Interview methods.

The secondary sources of data collection for this research are to strengthen the primary data. These data were sourced from articles, publications of previous acknowledged work of others, journals, textbooks, media and internet.

3.3 QUESTIONNAIRE METHOD

One of the Instruments used in the research study as mentioned earlier is questionnaire.
The questionnaire according to J.U.J. Onwumere is a body of questions targeted at the respondents with a view to satisfying the purpose of the study and providing information for analysis. For the purpose of this research, questions were distributed to staff of the ministry in order to examine the Integrated Personnel and Payroll Information System in the Nigerian Civil Service. The questionnaire was designed in such a way as to gather information from some of the unreached staff of the ministry, it is clear and simple and answers were provided in most of them.

3.4 INTERVIEW METHOD

Interview is equally an important instrument in a research because it is meeting and interacting with person or persons that is the respondent, for formal consultation and obtaining of information. Interview in this research helped to elicit some important information, it was void of ambiguity. Apart from face to face interaction, the researcher made use of telephone. The whole conversation for this study was focused on the examination of Integrated Personnel and Payroll Information System in different ministries and the results were recorded.

3.5 POPULATION OF THE STUDY

The population of this study is made up of civil servants including staff of Accounts and Personnel units of selected Federal Ministry in Enugu State, Nigeria. The Federal Ministries used for purpose of this research are those who have been enrolled into the scheme during the first phase of the program and they are now receiving their salaries through the new IPPIS scheme. For the purpose of this work, the researcher chose four ministries from Enugu Federal
Secretariat that was used in the pilot phase of the project. The ministries and there population are Federal Ministry of Finance (FMF) = 50, Federal Ministry of works (FMW) = 112, Federal Ministry of Agriculture (FMA) = 104, Federal Ministry of Education Enugu (FME) = 134. The total population of the four chosen sample ministries in the Enugu State Federal Ministry is four hundred (400).

3.6 SAMPLE SIZE

The sample size taken from the population using Yamani’s statistical distribution;

\[ n = \frac{N}{1+N(e)^2} \]

Where \( n \) = sample size

\[ N = \text{population unit} = 400 \]

\[ e = \text{allowable sample error} 0.05 \]

\[ I = \text{a constant} \]

\[ n = \frac{400}{1+400(0.05)^2} = 200 \]

Sample size \( n \) = 200
From the above two hundred shall be distributed in the following ratio;

\[
\text{Federal Mini. of works} = \frac{112}{400} \times \frac{200}{1} = 56
\]

\[
\text{Federal Mini. of Agriculture} = \frac{104}{427} \times \frac{200}{1} = 52
\]

\[
\text{Federal Mini. of Finance} = \frac{50}{427} \times \frac{200}{1} = 25
\]

\[
\text{Federal Mini. of Education} = \frac{134}{427} \times \frac{200}{1} = 67
\]

\[
\text{TOTAL} = 200
\]

3.7 VALIDITY OF STUDY

Validation of this study includes the instrument used for the study as follows: questionnaire, interviews and facts from textbooks.

Therefore, the validity of the above mentioned instruments was discovered when efforts were made by the researched to ensure that the methods and procedures taken were understandable.

The personal interview and questions are responded positively and without bias.

The research believed wholly that the data were consistent and reliable.

3.8 TEST STATISTICS

Statistical procedure according to Bernard S. Philips (1971) “consists a portion of the techniques that have been developed for the analysis of data and thus, for bringing data to bear on the
researcher’s problem”. The test analysis used in testing hypothesis for this research is the Chi-square ($X^2$) statistics.

The formula for chi-square is represented as following:

$$X^2 = \frac{\sum (O_f - E_f)^2}{E_f}$$

Where:

$O_f = \text{Observed frequency}$

$E_f = \text{Expected Frequency}$

$\sum = \text{Summation Sign}$

The Chi-square ($X^2$) is a non-parametric test commonly used to test the significant of the difference between the observed frequency and the expected frequency. From the meaning of level of significance, it shows the degree of confidence with which we are willing to accept or reject a null hypothesis in order words it is a percentage.
REFERENCES


CHAPTER FOUR.

DATA PRESENTATION AND ANALYSIS

4.1 PRESENTATION AND ANALYSIS OF DATA

Question: How long have you been in the service of this ministry?

TABLE I

<table>
<thead>
<tr>
<th>RESPONSE</th>
<th>FREQUENCY</th>
<th>PERCENTAGE %</th>
</tr>
</thead>
<tbody>
<tr>
<td>5-10 yrs</td>
<td>56</td>
<td>28</td>
</tr>
<tr>
<td>11-25 yrs</td>
<td>102</td>
<td>51</td>
</tr>
<tr>
<td>26-35 yrs</td>
<td>42</td>
<td>21</td>
</tr>
<tr>
<td>36 yrs and above</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>200</td>
<td>100</td>
</tr>
</tbody>
</table>

From the response above, one can say that greater percentages of the respondents are old and experienced staff. They should have an idea of the ministry and so are in a position to answer all or most of the questions objectively. This will give the researcher greater confidence and reliance on the data collected and its use.
Question: Was your personal biometric data and photograph captured during the enrolment of your ministry into IPPIS scheme?

**TABLE II**

<table>
<thead>
<tr>
<th>RESPONSE</th>
<th>FREQUENCY</th>
<th>PERCENTAGE %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>200</td>
<td>100</td>
</tr>
<tr>
<td>No</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>200</td>
<td>100</td>
</tr>
</tbody>
</table>

The response above is 100% positive; this is to say that the biometric data of all the respondents and probably all the staff of the sample ministries were captured during the enrollment exercise.

It can also be deduced from the above response that all the staff of sample ministry receive their salary every month through the Integrated Personnel and Payroll Information System.

Question: What system of personnel record does your ministry keep before the introduction of the IPPIS?

**TABLE III**

<table>
<thead>
<tr>
<th>RESPONSE</th>
<th>FREQUENCY</th>
<th>PERCENTAGE %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manual system</td>
<td>164</td>
<td>82</td>
</tr>
<tr>
<td>Computerized system</td>
<td>30</td>
<td>15</td>
</tr>
<tr>
<td>No idea</td>
<td>6</td>
<td>3</td>
</tr>
<tr>
<td>Total</td>
<td>200</td>
<td>100</td>
</tr>
</tbody>
</table>
82% of the respondents admitted that their personnel records are kept manually before the introduction of IPPIS program, only 15% of the respondent use computerized system of record keeping while 3% had no idea of the type of system they use. Analyzing the above one can imagine how cumbersome, tedious and slow work can be before the introduction of IPPIS program.

Question: Has the introduction of computer led to displacement/retrenchment of workers in your ministry?

**TABLE IV**

<table>
<thead>
<tr>
<th>RESPONSE</th>
<th>FREQUENCY</th>
<th>PERCENTAGE %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>58</td>
<td>29</td>
</tr>
<tr>
<td>No</td>
<td>114</td>
<td>57</td>
</tr>
<tr>
<td>No idea</td>
<td>28</td>
<td>14</td>
</tr>
<tr>
<td>Total</td>
<td>200</td>
<td>100</td>
</tr>
</tbody>
</table>

From the response above having 57% of the sample population disagreeing with the fact that the introduction of computer their ministry has not led to displacement or retrenchment of workers shows that actually the program has nothing to do with the rightsizing or downsizing of staff strength. Only 29% believed that the introduction of the new system has caused displacement/retrenchment of workers, while 14% admitted not having any idea of that.
Question: How often do you experience computer system break down?

**TABLE V**

<table>
<thead>
<tr>
<th>RESPONSE</th>
<th>FREQUENCY</th>
<th>PERCENTAGE %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Often</td>
<td>72</td>
<td>36</td>
</tr>
<tr>
<td>Seldom</td>
<td>56</td>
<td>28</td>
</tr>
<tr>
<td>No idea</td>
<td>72</td>
<td>36</td>
</tr>
<tr>
<td>Total</td>
<td>200</td>
<td>100</td>
</tr>
</tbody>
</table>

System breakdown is the inability or failure of computer system to perform its functions of receiving data, storing data, processing and producing required information and at the right time. Naturally in an undeveloped society like ours there is tendency of experiencing system breakdown due to our level of technological civilisation. 36% from the above table agreed that they often experience computer breakdown while 28% said that they don’t always experience it. 36% admitted ignorance of that fact.
Question: How easy or difficult is it for one to make a change/s to his/her personnel record now?

**TABLE VI**

<table>
<thead>
<tr>
<th>RESPONSE</th>
<th>FREQUENCY</th>
<th>PERCENTAGE %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very easy</td>
<td>30</td>
<td>15</td>
</tr>
<tr>
<td>Easy</td>
<td>14</td>
<td>7</td>
</tr>
<tr>
<td>Difficult</td>
<td>78</td>
<td>39</td>
</tr>
<tr>
<td>Very difficult</td>
<td>78</td>
<td>39</td>
</tr>
<tr>
<td>Total</td>
<td>200</td>
<td>100</td>
</tr>
</tbody>
</table>

For the fact that the co-coordinating centre of the IPPIS programme is very far from the various Fed. Ministries all over the nation, also because of the poor information transmission system of our country and other technological reasons, it is expected that there will of disappointment and delay in attending to civil servants problems. Responding to the question above, the table shows that 39% of the sample size population said that it is either difficult or very difficult getting their personnel records changed. 15% and 7% said it is very easy and easy respectively.
Question: Personnel information are now more authentic and secured than before.

**TABLE VII**

<table>
<thead>
<tr>
<th>RESPONSE</th>
<th>FREQUENCY</th>
<th>PERCENTAGE %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>164</td>
<td>82</td>
</tr>
<tr>
<td>No</td>
<td>36</td>
<td>18</td>
</tr>
<tr>
<td>Total</td>
<td>200</td>
<td>100</td>
</tr>
</tbody>
</table>

Having all the civil servants personnel and payroll information together in a saver, controlled by the Office of the Head of Service of the Federation definitely will go a long way in preventing alteration in the civil servants personnel and payroll data. Looking at the table above we can see that 82% of the response supported the fact that with the introduction of the IPPIS, civil servants personnel information are more secured now than before it can also be relied upon. 18% disagreed with that.
Question: Due to the fact that Personnel information is secured and cannot be altered, database integrity and safety is assured.

### TABLE VIII

<table>
<thead>
<tr>
<th>Responses</th>
<th>Respondents</th>
<th>Total</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>18</td>
<td>42</td>
<td>22</td>
</tr>
<tr>
<td>No</td>
<td>1</td>
<td>10</td>
<td>12</td>
</tr>
<tr>
<td>No idea</td>
<td>6</td>
<td>4</td>
<td>18</td>
</tr>
<tr>
<td>Total</td>
<td>25</td>
<td>56</td>
<td>52</td>
</tr>
</tbody>
</table>

61% of the respondents are of the opinion that with the security of civil servants personnel information, integrity of the data base is assured. For the fact that civil servants personnel information is not accessible by everybody especially unauthorized persons, it will be easy for both governmental and non-governmental organizations that has need for the civil servants numerical strength (population) to get such information. 19% of the respondents are of different opinion while 20% have no idea at all.
Question: The IPPIS program will aid government in manpower planning and development.

**TABLE IX**

<table>
<thead>
<tr>
<th>RESPONSE</th>
<th>FREQUENCY</th>
<th>PERCENTAGE %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>136</td>
<td>68</td>
</tr>
<tr>
<td>No</td>
<td>6</td>
<td>3</td>
</tr>
<tr>
<td>No idea</td>
<td>58</td>
<td>29</td>
</tr>
<tr>
<td>Total</td>
<td>200</td>
<td>100</td>
</tr>
</tbody>
</table>

For any meaningful and proper planning to take place, there is need for the planner to know amongst other things and most importantly if not exert, an approximated number of people or population he or she is planning for at a particular point in time. Government on its side need to know, the number of manpower at a particular grade level and with a particular educational qualification for the purpose of training, development and recruitment.

From the above response 136 persons out of 200 respondents are on the affirmative side that the IPPIS program will help government in manpower planning and development.
Question: IPPIS has void the ministry of Ghost worker syndrome due to centralization of personnel data

TABLE X

<table>
<thead>
<tr>
<th>RESPONSE</th>
<th>FREQUENCY</th>
<th>PERCENTAGE %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>150</td>
<td>75</td>
</tr>
<tr>
<td>No</td>
<td>36</td>
<td>18</td>
</tr>
<tr>
<td>No idea</td>
<td>14</td>
<td>7</td>
</tr>
<tr>
<td>Total</td>
<td>200</td>
<td>100</td>
</tr>
</tbody>
</table>

Having all the Federal civil servants personnel records in a secured and central place coupled with the fact that all the civil servants bio data must be captured physically makes it difficult for any ministry to harbor ghost workers. Science has proved that no two persons have the same finger prints. The above response proved that it is so, having 150 respondents saying Yes to the question while only 36 said No and 14 out of 200 answered neither Yes nor No.
Question: Is there any month/s that you did not receive your salary due to any reason in connection to the new system of payment?

**TABLE XI**

<table>
<thead>
<tr>
<th>RESPONSE</th>
<th>FREQUENCY</th>
<th>PERCENTAGE %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>158</td>
<td>79</td>
</tr>
<tr>
<td>No</td>
<td>42</td>
<td>21</td>
</tr>
<tr>
<td>Total</td>
<td>200</td>
<td>100</td>
</tr>
</tbody>
</table>

From the above data 79% of the respondents have experienced nonpayment of salary at one time or the other due to one reason or the other. 21% of the sample population has not experienced nonpayment of salary since the inception of the scheme. This is to say that majority of the workers have experienced it.

Question: Have you ever been underpaid or overpaid in your salary since the takeoff of the IPPIS scheme?

**TABLE XII**

<table>
<thead>
<tr>
<th>RESPONSE</th>
<th>FREQUENCY</th>
<th>PERCENTAGE %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>108</td>
<td>54</td>
</tr>
<tr>
<td>No</td>
<td>92</td>
<td>46</td>
</tr>
<tr>
<td>Total</td>
<td>200</td>
<td>100</td>
</tr>
</tbody>
</table>
From the report of respondents above there has been underpayment and overpayment of civil servants salary. 108 out of the total number 200 admitted to the fact that their salary has been over or underpaid at one time or the other despite the fact that 92 of them answered No.

**Question: Is it difficult getting the mistake in your salary payment corrected?**

**TABLE XIII**

<table>
<thead>
<tr>
<th>RESPONSE</th>
<th>FREQUENCY</th>
<th>PERCENTAGE %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>158</td>
<td>79</td>
</tr>
<tr>
<td>No</td>
<td>42</td>
<td>21</td>
</tr>
<tr>
<td>Total</td>
<td>200</td>
<td>100</td>
</tr>
</tbody>
</table>

Difficulty in this case does not just mean not being able to know how, where and what to do when one notices mistake in his or her salary but also the period of time it takes for the problem to be rectified. 79% of this research population admitted that it is difficult getting mistakes in worker’s salary rectifies. Only 21% of the population said No that it was not difficult to rectify.
Question: Will you say that IPPIS program will reduce or eliminate payroll fraud and as such reduce government expenses on salary?

TABLE XIV

<table>
<thead>
<tr>
<th>Responses</th>
<th>Respondents</th>
<th></th>
<th></th>
<th></th>
<th>Total</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>16</td>
<td>28</td>
<td>32</td>
<td>40</td>
<td>116</td>
<td>58</td>
</tr>
<tr>
<td>No</td>
<td>1</td>
<td>16</td>
<td>18</td>
<td>9</td>
<td>44</td>
<td>22</td>
</tr>
<tr>
<td>No idea</td>
<td>8</td>
<td>12</td>
<td>2</td>
<td>18</td>
<td>40</td>
<td>20</td>
</tr>
<tr>
<td>Total</td>
<td>25</td>
<td>56</td>
<td>52</td>
<td>67</td>
<td>200</td>
<td>100</td>
</tr>
</tbody>
</table>

Fraud is the crime of cheating somebody in order to get money illegally in other words it is an act of insincerity. There are many fraudulent activities that are perpetrated in payroll in the Nigerian civil service. Looking at the table above 58% of the sample size agreed that the introduction of the IPPIS program will reduce or eliminate payroll fraud. 22% disagreed while 20% have no idea.
Question: This new scheme will aid easy updating and retrieval of personnel record for administrative and Pension processing.

TABLE XV

<table>
<thead>
<tr>
<th>RESPONSE</th>
<th>FREQUENCY</th>
<th>PERCENTAGE %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>172</td>
<td>86</td>
</tr>
<tr>
<td>No</td>
<td>28</td>
<td>14</td>
</tr>
<tr>
<td>Total</td>
<td>200</td>
<td>100</td>
</tr>
</tbody>
</table>

It is quite clear that the IPPIS scheme will in no small measure help easy updating and retrieval of personnel record for administrative and pension processing. From the above record 86% of the respondent agreed with that fact while only 14% of sample population disagreed.

Question: The IPPIS scheme will facilitate Government planning and budgeting.

TABLE XVI

<table>
<thead>
<tr>
<th>Responses</th>
<th>Respondents</th>
<th>Total</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>22</td>
<td>33</td>
<td>36</td>
</tr>
<tr>
<td>No</td>
<td>1</td>
<td>5</td>
<td>16</td>
</tr>
<tr>
<td>No idea</td>
<td>2</td>
<td>18</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>25</td>
<td>56</td>
<td>52</td>
</tr>
</tbody>
</table>
The response above shows that 130 respondents out of 200 understand and believed that IPPIS scheme will facilitate planning and also help the Government in budgeting. 30 persons either do not understand or have no idea whether the scheme will facilitate planning and budgeting or not. 40 respondents said no that the scheme will not facilitate Government planning and budgeting. The result is clear that the scheme will actually facilitate planning and budgeting, in other words Government can comfortably estimate the amount of money to be spent on recurrent.

**Question: Are you satisfied with the new method of keeping personnel records and salary payment?**

**TABLE XVIII**

<table>
<thead>
<tr>
<th>RESPONSE</th>
<th>FREQUENCY</th>
<th>PERCENTAGE %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>144</td>
<td>72</td>
</tr>
<tr>
<td>No</td>
<td>56</td>
<td>28</td>
</tr>
<tr>
<td>Total</td>
<td>200</td>
<td>100</td>
</tr>
</tbody>
</table>

In as much as the government will benefit more in this program, civil servants may not be totally comfortable with it because of one reason or the other. The above result shows that some respondents are not quite satisfied with the new method of keeping personnel records and payment of salary. While 72% are satisfied with the method of keeping personnel record and payment of salary 28% are not.
4.2 HYPOTHESIS TESTING

There are statements of hypothesis that were made at the beginning chapter of this research. In this chapter, the statements are to be tested; this is to enable the researcher to make specific inferences depending on the tests at the end. Also earlier in chapter three the test statistics was briefly explained the chi-square.

Decision Rule

If the computed chi-square value is greater than the tabulated (critical) value, we reject the Null hypothesis. On the other hand, if the tabulated figure is greater than the calculated figure the Alternative hypothesis will be rejected and Null accepted.

The Chi-square formula has been given in the previous chapter of this research.

Degree of Freedom (df) = (R-1) (C-1)
                        (3-1) (4-1)
                        (2) (3)

Df = 6

Operation assumptions

Level of significance 0.05

\[ \chi^2 = \sum \frac{(O_f - E_f)^2}{E_f} \]
Where;

\[ O_f = \text{Observed frequency} \]
\[ E_f = \text{Expected frequency} \]
\[ \sum = \text{summation} \]

**TEST OF HYPOTHESIS 1**

**Question:** Due to the fact that Personnel information is secured and cannot be altered, database integrity and safety is assured. (See Table VIII)

**Chi-Square Table A**

<table>
<thead>
<tr>
<th>(O_f)</th>
<th>(E_f)</th>
<th>(O_f - E_f)</th>
<th>((O_f - E_f)^2)</th>
<th>(\frac{(O_f - E_f)^2}{E_f})</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>15.25</td>
<td>2.75</td>
<td>7.56</td>
<td>0.49</td>
</tr>
<tr>
<td>42</td>
<td>34.16</td>
<td>7.84</td>
<td>61.46</td>
<td>1.79</td>
</tr>
<tr>
<td>22</td>
<td>31.72</td>
<td>-9.72</td>
<td>94.47</td>
<td>2.97</td>
</tr>
<tr>
<td>40</td>
<td>40.87</td>
<td>-0.87</td>
<td>0.75</td>
<td>0.02</td>
</tr>
<tr>
<td>1</td>
<td>4.75</td>
<td>-3.75</td>
<td>14.06</td>
<td>2.96</td>
</tr>
<tr>
<td>10</td>
<td>10.64</td>
<td>-0.64</td>
<td>0.40</td>
<td>0.03</td>
</tr>
<tr>
<td>12</td>
<td>9.88</td>
<td>2.12</td>
<td>4.49</td>
<td>0.45</td>
</tr>
<tr>
<td>15</td>
<td>12.73</td>
<td>2.27</td>
<td>5.15</td>
<td>0.40</td>
</tr>
<tr>
<td>6</td>
<td>5.00</td>
<td>1.00</td>
<td>1.00</td>
<td>0.20</td>
</tr>
<tr>
<td>4</td>
<td>11.20</td>
<td>-7.20</td>
<td>51.84</td>
<td>4.62</td>
</tr>
<tr>
<td>18</td>
<td>10.40</td>
<td>7.60</td>
<td>57.76</td>
<td>5.55</td>
</tr>
<tr>
<td>12</td>
<td>13.40</td>
<td>-0.40</td>
<td>0.16</td>
<td>0.01</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td><strong>19.4</strong></td>
<td></td>
</tr>
</tbody>
</table>
Ho: Integrated Personnel and Payroll Information System will not properly ensure civil servants Personnel information safety and integrity.

H1: Integrated Personnel and Payroll Information System will ensure civil servants Personnel information safety and integrity.

**Decision Rule**

Accept (Ho) Null hypothesis if the value of $x^2$ computed is greater than the critical (tabulated) value and reject the (Hi) Alternative hypothesis. On the other hand we will reject Ho and accept Hi if the computed value is less in value.

**Conclusion:**

From the result above the calculated $x^2$ (19.47) is greater than the tabulated value of (12.59) at 5% level of significance with 6 degree of freedom therefore Ho is rejected and Hi accepted. This is to say that Integrated Personnel and Payroll Information System will ensure civil servants Personnel information safety and integrity.
TEST OF HYPOTHESIS 2

Question: Will you say that IPPIS program will reduce or eliminate payroll fraud and as such reduce government expenses?

(See Table XIV)

Chi-Square Table B

<table>
<thead>
<tr>
<th>O_t</th>
<th>E_t</th>
<th>O_t - E_t</th>
<th>(O_t - E_t)^2</th>
<th>(\frac{(O_t - E_t)^2}{E_t})</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>14.50</td>
<td>1.50</td>
<td>2.25</td>
<td>0.15</td>
</tr>
<tr>
<td>28</td>
<td>32.48</td>
<td>-4.48</td>
<td>20.07</td>
<td>0.61</td>
</tr>
<tr>
<td>32</td>
<td>30.16</td>
<td>1.84</td>
<td>3.38</td>
<td>0.11</td>
</tr>
<tr>
<td>40</td>
<td>38.86</td>
<td>1.14</td>
<td>1.29</td>
<td>0.03</td>
</tr>
<tr>
<td>1</td>
<td>5.50</td>
<td>-4.50</td>
<td>20.25</td>
<td>4.05</td>
</tr>
<tr>
<td>16</td>
<td>11.00</td>
<td>5.00</td>
<td>25.00</td>
<td>2.27</td>
</tr>
<tr>
<td>18</td>
<td>11.44</td>
<td>6.56</td>
<td>43.03</td>
<td>3.76</td>
</tr>
<tr>
<td>9</td>
<td>14.74</td>
<td>-5.74</td>
<td>32.95</td>
<td>2.24</td>
</tr>
<tr>
<td>8</td>
<td>5.00</td>
<td>3.00</td>
<td>9.00</td>
<td>1.80</td>
</tr>
<tr>
<td>12</td>
<td>11.20</td>
<td>0.80</td>
<td>0.64</td>
<td>0.06</td>
</tr>
<tr>
<td>2</td>
<td>11.40</td>
<td>-8.40</td>
<td>70.56</td>
<td>6.79</td>
</tr>
<tr>
<td>18</td>
<td>13.40</td>
<td>4.60</td>
<td>21.16</td>
<td>1.58</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td>23.45</td>
<td></td>
</tr>
</tbody>
</table>

Ho: Proper implementation of Integrated Personnel and Payroll Information System will not significantly eliminate payroll fraud and has no positive effect on recurrent expenditure.
H1: Proper implementation of Integrated Personnel and Payroll Information System will significantly eliminate payroll fraud thereby reducing the recurrent expenditure.

Comparing of values;

$X^2$ Critical $= 12.59$

$X^2$ Computed $= 23.45$

Computed value is greater than Critical value

**Conclusion:**

Reject Ho. Since Ho is rejected it implies that proper implementation of Integrated Personnel and Payroll Information System will significantly eliminate payroll fraud thereby reducing government recurrent expenditure.
TEST OF HYPOTHESIS 3

Question: The IPPIS scheme will facilitate Government planning and budgeting.

(See Table XVI)

Chi-Square Table C

<table>
<thead>
<tr>
<th>O_f</th>
<th>E_f</th>
<th>O_f - E_f</th>
<th>(O_f - E_f)^2</th>
<th>( \frac{(O_f - E_f)^2}{E_f} )</th>
</tr>
</thead>
<tbody>
<tr>
<td>22</td>
<td>16.25</td>
<td>5.75</td>
<td>33.06</td>
<td>2.03</td>
</tr>
<tr>
<td>33</td>
<td>36.40</td>
<td>-3.40</td>
<td>11.56</td>
<td>0.31</td>
</tr>
<tr>
<td>36</td>
<td>33.80</td>
<td>2.20</td>
<td>4.84</td>
<td>0.14</td>
</tr>
<tr>
<td>39</td>
<td>43.55</td>
<td>-4.55</td>
<td>20.70</td>
<td>0.47</td>
</tr>
<tr>
<td>1</td>
<td>5.00</td>
<td>-4.00</td>
<td>16.00</td>
<td>3.20</td>
</tr>
<tr>
<td>5</td>
<td>11.20</td>
<td>-6.20</td>
<td>38.44</td>
<td>3.43</td>
</tr>
<tr>
<td>16</td>
<td>10.40</td>
<td>5.60</td>
<td>31.36</td>
<td>3.02</td>
</tr>
<tr>
<td>18</td>
<td>13.40</td>
<td>4.60</td>
<td>21.16</td>
<td>1.58</td>
</tr>
<tr>
<td>2</td>
<td>3.75</td>
<td>-1.75</td>
<td>3.06</td>
<td>0.82</td>
</tr>
<tr>
<td>18</td>
<td>8.40</td>
<td>9.60</td>
<td>92.16</td>
<td>10.97</td>
</tr>
<tr>
<td>0</td>
<td>7.80</td>
<td>7.80</td>
<td>60.84</td>
<td>7.80</td>
</tr>
<tr>
<td>10</td>
<td>10.05</td>
<td>0.05</td>
<td>0.0025</td>
<td>0.00</td>
</tr>
</tbody>
</table>

Total          | 33.77

Ho: Integrated Personnel and Payroll Information System will not help the Government in planning and budgeting.
H1 : Integrated Personnel and Payroll Information System will help the Government in planning and budgeting.

Comparing of values;

$X^2$ Critical $= 12.59$

$X^2$ Computed $= 33.77$

Computed value is greater than Critical value

**Conclusion:**

We reject Ho (Null Hypothesis) and accept Hi (Alternative Hypothesis) that means that the Integrated Personnel and Payroll Information System will help the Government in planning and budgeting.
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CHAPTER FIVE.

SUMMARY OF FINDINGS, RECOMMENDATION AND CONCLUSION

5.1 SUMMARY OF FINDINGS

In the course of this study and during the analysis of data, the researcher made some observations and they are summarized as follows:

* Workers Salaries are being paid on time unlike before when it is paid most times late.

* Mistakes and discrepancies in salary are takes time before it is rectified.

* Most of the Ministries up till the commencement of the Integrated Personnel and Payroll scheme where still pay rolling workers manually.

* Civil Servants do not like IPPIS because of their present poor performance and most importantly due to the fact that they no longer enjoy the extra pay from extras of the monthly Personnel Subvention.

* Some MDAs have refused to be captured in the scheme.

* Government is much interested in carrying out the program according to Honorable Minister of Finance’s word, because of the whopping sum saved during the Pilot implementation stage.

* Nigeria is not quite technologically prepared for the program.

* There is lack of co-ordination between the IPPIS management and the stake holders.

* IPPIS will actually help Government in planning and budgeting.

* Capturing of civil servants bio-data will make the existence of ghost workers difficult and minimize payroll fraud.
*Newly employed civil servants do not receive salary on time due to the long protocol that is involved before pay rolling a new staff.

* It is no longer easy to control or discipline workers by stopping or delaying their salary because of the long process it will go before it is implemented and to re-instate back the persons concerned.

* Salary advances which are usually granted to newly employed staff and transferred civil servants are not easily obtained.

*Deceased civil servants can still be paid salary without the government knowledge of it, unless MDA concerned decides to inform the government.

**RECOMMENDATIONS**

The researcher having made various observations in the course of the research work, hereby made the following suggestions, which if taken into practice by the Government and civil servants as well, will make a lot of remarkable improvement to the Scheme.

(1) **TRAINING OF OPERATORS OF THE SYSTEMS**

Government should budget enough money and make fund available for training and Re-training of both civil servants that will be handling the program and the stake holders to the program.

(2) **PROVISION OF FUND FOR THE PURCHASE OF NEW AND MAINTAINANCE OF INFRASTRUCTURES**

Government should also provide fund for purchasing of new machines, updating and replacement of Systems and Electronic infrastructures needed for the continuity and sustenance of the scheme.
(3) MONITORING AND INSPECTION TEAM

There should be committee set up for adequate monitoring and inspecting of the program so as to ensure that it is carried out the way it was planned. Also the equipments that were supplied to the MDAs for the scheme should be inspected from time to time to ensure that they are installed and are used accordingly.

(4) ADEQUATE ATTENTION TO PEOPLE’S COMPLAINTS

Government should make sure that they improve on the program 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 and equally attend to them.

(5) SINCERITY OF CIVIL SERVANTS

Workers should endeavor to report on time any case of death, resignation of staff and study leave without pay, etc.

(6) OTHER ISSUES TO BE CHECKED BY THE GOVERNMENT INCLUDE THE FOLLOWING

(i) Making sure that there is adequate and steady power supply for effective transfer of information and computation of salary.

(ii) That some dubious and selfish individuals or groups do not sabotage the program due to political or other reasons.

(iii) Make sure that money deducted from workers are remitted to the third party concerned and on time.
CONCLUSION

The Integrated Personnel and Payroll System is a good program 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 program 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 program.

Entrenchment of transparency and accountability in the Public Service Human Resource records can be significantly achieved with proper restrictions and adequate security measures put in place.

However, the fact remains that there are people who are expert in negative acts in every society, Nigeria is not an exception. Nigeria is one of the countries where people, instead of developing new ideas and improving on existing technology, they will rather develop on how to scatter and destroy other people's effort. Government should therefore enact laws and decrees that will be guiding the program. Offenders of the law should be punished without fear or favor; this will act as a deterrent to others.

According to Ahmed Usman comment in the Punch newspaper, in this era of ICT when the world has become a global village, processing of biodata and other information should not take more than a month. It is sad that five months after “capturing” and screening no salary payments have been effected.
A civil servant that has not been paid for five months can easily be tempted with corrupt practices. It is unfortunate that when it is time to pay, the arrears will be staggered between four and five months. Civil servants who obtained personal loans from banks are now paying penalties for default in servicing the loans for reasons that are not of their own making.

I am therefore appealing to the Minister of Finance and the Accountant-General of the Federation to effect payment to the affected federal civil servants to alleviate their sufferings.

Findings and suggestions made in this research are not absolute and conclusive. All these will only add to already available knowledge and information on the subject. No doubt that the government wants the Integrated Personnel and Payroll Scheme to succeed in Nigeria as it did in other developed countries, this can be achieved if only more interest is put to careful implementation of the project with the co-operation of the civil servants.
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