

**INTEGRATED PERSONNEL AND PAYROLL INFORMATION SYSTEM (IPPIS)  
AND ACCOUNTABILITY IN GOVERNMENT ADMINISTRATION IN NIGERIA  
CIVIL SERVICE**

**ENYA, JOSEPH ODUM**

**Email: [odumjoseph27@gmail.com](mailto:odumjoseph27@gmail.com), Phone: 07031362555**

**DIRECTOR OF BUDGET, PLANNING AND CONTROL  
BURSARY DEPARTMENT, UNIVERSITY OF CALABAR, CALABAR**

**ABSTRACT**

The ghost workers syndrome has been a menace across all tiers of government and has led to government spending billions of naira resulting from the money being siphoned through payments to none-existing employees. Consequently, the geometric annual increase in wage bill has become worrisome, hence, the Nigerian labor met has become saturated and the nation's economy being put in jeopardy. This research work examined the Integrated Personnel and Payroll Information System (IPPIS) and accountability in the Nigeria civil service. However, this main objective is further broken down to the following: To examine the significant effect of IPPIS on identification of ghost workers in Nigeria civil service; to examine the significant effect of IPPIS on reducing cost of governance in Nigeria civil service and to examine the significant effect of IPPIS on efficient service delivery in Nigeria civil service. This study used cross-sectional survey design and the population of the study consists of 79 employees working in three ministries from Cross River State federal secretariat. The three ministries are federal ministry of Finance, Agriculture and Works. The study adopted the primary and secondary sources of data collection and multiple regression analysis was used in analyzing the data. Finding revealed that there is a significant positive effect of IPPIS and ghost worker's identification in Nigeria civil service, IPPIS has a significant positive affect on reducing cost of governance in Nigeria civil service and IPPIS significantly and positively affect efficient service delivery in Nigeria civil service. It was concluded that IPPIS has a significant positive impact on accountability in Nigeria federal civil service. It was recommended that the federal government should intensify effort in ensuring that all federal civil servants are enrolled in the IPPIS system, that federal government should make it mandatory for all staff to be computer literate so as to ensure smooth implementation of E-governance and that federal government should ensure that all her financial dealings are conducted using the IPPIS platform.

**Keywords: (IPPIS, Ghost workers, Accountability, Public service and Ghost Workers)**

**Introduction**

The Integrated Personnel and Payroll Information System is a world Bank-Assisted project under the Economic Reform and Government Project (ERGP) which was developed to establish a reliable and comprehensive database for the public service; facilitate manpower planning and assist in providing information for decision making. The fact is that, the Integrated Personnel and Payroll Information System (IPPIS) would enable the government Ministers, Departments and Agencies (MDAs) to fish out the ghost workers syndrome for the attainment of public probity in governance (Carsons, 2005). The office of the Accountant General of Nigeria stated that the Integrated Personnel and Payroll Information System (IPPIS) is one of the transformation agenda of the Federal Government of Nigeria with the aim of creating a centralized database system for Nigerian public service with single, accurate source of employee information that provides integration with other business application. Integrated Personnel and Payroll Information System (IPPIS) 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. The Integrated Personnel and Payroll Information System (IPPIS) project seeks to resolve these problems and also reduce the Federal Government expenditure on overheads (Salisu, 2011). In 2007, the Federal Government of Nigeria and the World Bank initiated Integrated Personnel and Payroll Information System.

The ghost worker's syndrome has been a menace across all tiers of government and has led to government spending billions of naira resulting from the money being siphoned through payments to none-existing employees. Consequently, the geometric annual increase in wage bill has become worrisome, hence, the Nigerian labor met has become saturated and the nation's economy being put in jeopardy. There are multiple payments of emoluments to a single employee and credentials are falsified. People have access to their age of retirement. 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. The 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 salaries and allowance. The objective of this study was to determine the effect of Integrated Personnel and Payroll Information System on accountability of the federal civil servant in Nigeria, and hypothesis is,

H<sub>0</sub>: IPPIS has no significant effect on reducing cost of governance in Nigeria civil service.

Even with the emergence of payroll technologies, payroll fraud is still evident among businesses worldwide. Having weak internal control is the main reason why employees find a way to trick a company's payroll system. The best preventive measure is to strengthen controls from the very beginning and embed it into the company culture can easily be spotted and eliminated on time (Gillian Vitug, 2016). The research is designed to cover five out 25 federal government ministers in Cross River State that are among the ones already captured in the first phase of the program for the purpose of the research. They include: ministry of works, ministry of agriculture, ministry of education, ministry of finance and ministry of information and strategy. This is because 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.

Generally, some literature reviewed showed that, most researchers had established the relationship between IPPIS and accountability (Salisu, 2011; Carsons, 2005; Carsons, 2005). However, only a few studies linked IPPIS with accountability in the Federal civil service in specific terms in Cross River State. It is evident that the relationship between IPPIS and accountability sub-variables and in aggregate have been omitted in the body of knowledge in

the Federal civil service in specific terms in Cross River State. This omission has created gaps upon which the current study intended to fill.

## **.Conceptual framework**

### **Integrated personnel and payroll information system: The journey so far.**

IPPIS is a product of the government initiated to turnaround the dwindling performance of the public and civil service. In 1999 after the Nigeria's return to democratic rule, the Federal Government carried out a Public Service Reform (PSR) study and the result was the development of the National Strategy for Public Service Reform (NSPSR) in 2003 (Mede, 2016).

The strategy was to be implemented through four cardinal programmes known as the four pillars of NSPSR. One of the pillars, precisely pillar 3 was aimed at implementing a public financial management reform to achieve strategic, efficient and effective mobilization, allocation and use of public resources, fiscal discipline, transparency, integrity and accountability through timely reporting. Accordingly, in order to achieve pillar 3, the Economic Reform and Governance Project (ERGP) of which the Government Integrated Financial Management Information System (GIFMIS) and Integrated Personnel and Payroll Information System (IPPIS) were created. These are digital based programmes aimed at Public Financial Management (PFM) and the Human Resource and Payroll issues at the federal level respectively. Essentially, IPPIS captures facial images, fingerprints of government employees, and store in a digitalized data based library which can accessed with authorization anywhere.

Integrated Personnel and Payroll Information System is a child of the federal government reform programmes 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.

The seven pilot ministries were:

1. Federal ministry of education
2. Federal ministry of works
3. Federal ministry of finance
4. Budget office of the federation
5. Federal ministry of information and communication
6. Ministry of foreign affairs
7. National planning commission

The intention was that the system will be implemented according to part of world where Information and information. At the initial stage of formulation and planning of the project, Bureau for Public Service Reforms (BPSR) 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, promotions, 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 substance 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.

### **Prospects of IPPIS implementation**

Although implementation of IPPIS, a part of activities to turn the manual governance into e-governance has some challenges, the future poses both some vitality for governance administration in Nigeria. As noted by Asogwa (2013) digitalizing government operation would enable Nigerians at all level to render efficiencies in the public sector, ensure higher productivity and economic growth, foster national competitiveness and lead to the attainment of the vision 20-2020; Thus, the paper articulates some of the prospect of IPPIS in Nigeria.

#### Serves Platform for Future Scientific Overhead Budgeting

Knowing the accurate number of personnel in the payroll list will enable the government to accurately budget for personnel cost in the overhead budget. While it helps to re-direct resources to areas of needs, it also serves as a base for government to scientifically increase future budgeting allocation based on the projected number of jobs it intend to create and thus giving citizen a responsive, accountable and thoughtful government.

#### **Future statistics and database reference**

A full implementation of IPPIS will ensure that statistics of government employees are readily available. Adoption of some form of identify management by the private sectors will enable national government know and be able to give full detail of the working force in the country and thus identify management will serve as a database for future statistical study and reference. The ratio of unemployed persons could easily be determined when compared with eligible workforce.

#### **Synchronized employment data base**

Expanding the identify management system in the country and synchronizing them would act as database to the government. We argue that all persons should be registered within his local government make decision on such individual in the future. This could form pool of data base for government to draw on in the future should the need for employment arise.

### **Reduction of cost of governance and recruitment**

Centrally synchronized data base of unemployed persons in the society saves future cost of governance. Government in the event of any social welfare programme or job creation could draw from the pool of data available and invite qualified person based on records for interview.

### **Public Service: A catalyst to the Socio-Economic Development of Nigeria**

Salisu (2011) viewed the public service to consist of the federal civil service, the 36 autonomous state civil services, the unified local government services husbanding 774 local authorizes excluding the military, the legislative and judicial arms of the state as well as the federal and state parastatals. The public service plays a very significant role in the socio-economic development of the nation. Olusanya, (1997) posits that the public service is charged with the provision of people's needs though the representation of government resources. Hence, the intellectual capability of the public services are explored in achieving the short, medium and strategic goals of the nation in creating a virile economy, improved social and political network and drive enhanced productivity and egalitarian society. More so, the public service is charged with the responsibility of public direction and vehicle for creating deep-rooted government policies and programs targeted at improving the welfare of the citizens through provision of employment, creation of roles, maintaining orderliness, equity, basic infrastructural facilities and promotion of ethics, norms and efficiency (Ajaji, 1998). Therefore, the role of public service in the socio-economic development cannot be over emphasized.

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

1. The police service and other security agencies
2. The armed forces (army, navy, air force)
3. The national (or state) assembly services
4. The judicial service
5. Parastatals and agencies-regulatory agencies, educational institutions, research institutes, infrastructure agencies, statutory agencies and other service providers owned by government and established by Acts of the National Assembly.
6. 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:

1. Federal Civic Service Commission
2. National Assembly Service Commission
3. Judicial Service Commission
4. 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

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. Reforms 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 reorientation in terms of value and service delivery.

In Nigerian public service, there are some glaring inadequacies that the form 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 resources policies.
10. Poor remuneration and working conditions, including work environment.

The head of civil service of the Federation, (Prof. Abraham Oladepo Afolabi, 2000) in his speech at the flag off of IPPIS phase 1 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 as 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 result 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, Department, 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 payment.
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 aptitude to join with other staff levels to take the public service to the next level.

### **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 labor 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 individuals pay slips, the individuals earnings record 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.

Carol, (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 to time used in running and checking parallel systems
4. Training of new and existing staff.

### 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 employment relationship.

Human resource management covers the following five areas.

1. Staffing-obtaining of people with appropriate skills, abilities, knowledge and experience
2. **Rewards:** The design and administration of reward systems. Practices include job evaluation, performance appraisal and benefits.

3. **Employees development:** Analyzing training requirement 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 work place 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 needs to be doing, and how well.

#### **.Theoretical framework**

Robert K. Merton's (1983) anomie theory was adopted as the theoretical framework in this paper. The theory holds that deviance is a function of the conflict between prescribed goals and the means they can use to legally obtain these goals. This disjunction between means and goals is referred to as 'anomie'. Merton used the term to describe the difference between socially acceptable goals and the availability of means to achieve those goals. He stressed, for instance, that attaining wealth is a major goals of the Americans possess the means to do this, especially members of the minority and disadvantaged groups.

## **Integrated personnel payroll and information system (IPPIS) as a panacea for ghost worker syndrome in Nigerian public service**

Section 206 of the Constitution of Federal Republic of Nigeria 1999 (as amended) provides for the establishment of State Civil Service. The Civil Service provides the machinery and acts as a springboard for the development, consolidation of programmes and policies of the government of the day. However, these realities are far from being achieved in Akwa Ibom State Civil Service largely due to widespread corruption. In Cross River State Civil Service, it has been observed that some unscrupulous civil servants put in names of non-existing workers (ghost names) in the payroll of government for pecuniary gains. This has over the years accounted for loss of billions of naira due to over bloated recurrent expenditure at the expense of capital expenditure and significantly weakened the state's capacity to function optimally. In each of these levels, as observed, names of non-existing workers are stuffed up the payroll as ghosts that are paid salaries for doing nothing, yet the qualified youths roam the streets of Cross River State in a desperate search for white collar jobs.

Financial experts argued that there is no financial fraud committed in government without the knowledge of civil servants. They create the loopholes for monies to leave the treasury and sometimes devise dubious means to earn above their monthly income (Odiegwu, 2012). According to Odiegwu, people are however worried that the rot in the public service has continued despite the basket of promises by successive government to reform the system.

But observers believe that political office holders benefiting from the decay have shown lack of the required will to transform the service and get rid of corrupt practices. Modugu (2013) asserts that the war against fraud and financial crimes in Nigeria will not be won because of the following factors: syndicates and collaborators are organized and are within the system, as well as failure by the anti-graft agencies to smash the gang, arrest perpetrators and prosecute

culprits to serve as a deterrent to others. This poses serious concern to many observers of this problem, knowing full well that if the problem is allowed to continue, the socio-economic conditions of the state would not improve and the citizens will continue to wallow in poverty while a few feed fat on the financial resources of the state. It is on this basis that this study was undertaken.

Like many other forms of crime in Nigeria, payroll fraud is one form of corruption that has dominated every level of government. It has been observed, that as a form of corruption, it exists because the culture of the environment encourages material success (Babalobi, 2008). It represents effort to secure wealth or power at public expenses by public servant. It allows for a misuse of public power for private benefits (Lipset and Lenz, 2000). Payroll fraud flourishes because of the inordinate desire of the syndicates to siphon public funds (that could have been used to provide infrastructure) to private accounts. It is the shortest means by which perpetrators.

### **Reduction and elimination of corruption and sharp practices**

Letsvva and Egwuem (2013) noted that corruption and widespread illegality are traceable to ancient civilization. Rebuilding of public confidence and increased efficiency in public service have prompted human civilization to adopt ways of eliminating or minimizing widespread corruption and serve the society for optimum productivity. In this vein, Uzochukwu (2015) explained that IPPIS enhances confidence in payroll cost and budgeting, improve management information reporting and builds public confidence. The file based system is marred with practices such as collection of salaries from more than one ministries, personnel collecting salaries of ghost or non-existing workers, over-estimation of ministerial budgeting and thereby fuelling corruption in two ways. Falsification of age and certificate of local government of origin due to ease of placement of file records and other sharp practices.



Introduction of IPPIS helps reduce these menace as pay rolling would be central and directly to employees' private accounts.

### **Research design**

A research design is a procedure or process that guides the researcher in providing answers to research questions and meeting desired objectives. This study used cross-sectional survey design. This is a process where data are collected from the population through questionnaires. Under this research design, data relating to the variables are collected at about the same time to basically describe the relationship between the variables under study.

### **Population of the study**

The population of this study is made up of civil servants including staff of Accounts and Personnel units of federal Ministries in Cross River State, Nigeria. The Federal Ministries used for purpose of this research is that which has been enrolled into IPPIS and they are now receiving their salaries through the new IPPIS scheme. For the purpose of this work, the researcher chose three Ministries from Cross River State federal secretariat. The ministries and their population are: federal Ministry of finance (FMF) = 28. Federal Ministry of Agriculture = 24. Federal Ministry of Works = 27. The total population of the three chosen sample ministries in the Cross River State federal Ministry is 79.

### **Sample size and sample size determination**

The sample size of the study was 66 staff working in the federal Ministry of finance, Federal Ministry of Agriculture and Federal Ministry of Works. Which was determined using Taro Yamane formula. The sample size was calculated thus;

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

$$n = \frac{79}{1+79(0.05^2)} = 66$$

Where n = Sample size  
N = Population size  
e = error term (5%)  
1 = constant

### **Sources of data and method of data collection**

The study adopted the primary sources of data collection by survey research design. Data gathering methods may be by interview, observations, opinion of panels of expert, review of performance and surveys. Surveys are used when researcher want to gather data from a large number of people and when it is impractical to meet them all face to face. The study adopted survey research design for data collection through standardized questionnaires administered to respondents.

Multiple regression analysis was conducted to assess the relative predictive power of the independent variables on the dependent variable. The statistical package for social sciences (SPSS) was employed in the different analyses conducted.

Reliability is the degree of consistency that the instrument or procedure demonstrates. In this study reliability will be achieve by measuring consistent results from the respondents. Reliability of data will be assured through information collected from relevant respondents with specific attention to key issues related to IPPIS in Nigeria. Furthermore, Cronbach Alpha were adopted to test for internal consistency of the construct. Cronbach's alpha is a statistic tools commonly quoted by authors to demonstrate that tests and scales that have been constructed or adopted for research projects are fit for purpose.

Viability as the quality of a data gathering instrument or procedure that enables it to measure what is supposed to measure. In justifying the validity of this study, a number of steps will be taken. First, the use of random sample and convenience sample will provide the study with rich information that enabled the generalization of finding to wider populations.

## Data presentation

**Table 1: Gender of the respondents**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Female	18	26.7	26.7	26.7
	Male	48	73.3	73.3	100.0
	Total	66	100.0	100.0	

**Source: Researcher's computation (2021)**

The analysis showed that 73.3% of the respondents were male while 26.7% were female.

**Table 2: Age of respondent**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	20-30 years	6	10.0	10.0	10.0
	31-40 years	22	33.3	33.3	43.3
	41-50 years	29	43.3	43.3	86.7
	51 years & above	9	13.3	13.3	100.0
	Total	66	100.0	100.0	

**Source: Researcher's computation (2021)**

According to the analysis presented in Table 2, the age of the respondents was distributed as follows; 20-30 years (10%), 31-40 years (33.3%), 41-50 years (43.3%) and 51 years and above (13.3%).

**Table 3: Educational level of respondents**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	B.Sc/ HND	31	46.7	46.7	46.7
	Postgraduate Degree	35	53.3	53.3	100.0
	Total	66	100.0	100.0	

**Source: Researcher's computation (2021)**

The result of the analysis showed that 46.7% of the respondents hand a first degree while 53.3% had postgraduate degrees.

**Table 4: Marital status of respondents**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Single	20	30.0	30.0	30.0
	Married	44	66.7	66.7	96.7
	Divorced/Widow/Widower	2	3.3	3.3	100.0
	Total	66	100.0	100.0	

Source: Researcher's computation (2021)

The respondents were made up of 20 singles (30%), 44 married (66.7%) and 2 divorcees (3.3%).

The test of hypotheses was carried out in line with the model specification. The sum of the scores of the respondents was used to represent each of the variables.

**Hypothesis: H<sub>0</sub>:** IPPIS has no significant effect on reducing cost of governance in Nigeria civil service.

**Table 5: Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate	Durbin-Watson
1	.692 <sup>a</sup>	.479	.471		2.14649	2.545

a. Predictors: (Constant), IPPIS

b. Dependent Variable: COST OF GOVERNANCE

Source: Researcher's computation (2021)

**Table 6: ANOVA<sup>a</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	270.899	1	270.899	58.796	.000 <sup>b</sup>
	Residual	294.874	64	4.607		
	Total	565.773	65			

a. Dependent Variable: COST OF GOVERNANCE

b. Predictors: (Constant), IPPIS

Source: Researcher's computation (2021).

**Table 7: Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	6.470	1.288		5.023	.000		
	IPPIS	-.576	-.075	-.692	7.668	.000	1.000	1.000

a. Dependent Variable: COST OF GOVERNANCE

Source: Researcher's computation (2021).

The null hypothesis states that IPPIS does not significantly affect the cost of governance in Nigeria civil service. Based on the decision rule of the study, the null hypothesis two of the study is rejected and the alternate accepted because the p-value of 0.000 shown in Table 7 is less than 0.05 and the calculated t-value of 7.668 is greater than the critical value of t which was 1.997.

### **Discussion of the findings**

The result suggests that the IPPIS has positive influence on reducing cost of governance in Nigeria civil service. This is because the beta coefficient from the regression analysis was -0.692 which implies 69.2%. The implication of this result is that 69.2% of the variation in IPPIS as assisted in reducing cost of governance in Nigeria. The direction of the influence shows that as IPPIS increases, the cost of governance will ultimately decrease. This findings is in line with the findings of Idris , Adaja and Audu, (2015)

### **Conclusion**

This study is very important to policy makers' as it relates to addressing corruption in Nigeria. It will as well help to bring to the attention of appropriate authorities, information on how government funds are stolen by organized criminals within the civil service organization, and agitate for proper policies to be made and implemented in order curb the problem. From the above analysis, it can be concluded that IPPIS has a significant positive impact on accountability in Nigeria federal civil service.

### **Recommendations**

The following recommendations were made:

1. That the federal government should intensify effort in ensuring that all federal civil servants are enrolled in the IPPIS system.

2. That federal government should make it mandatory for all staff to be computer literate so as to ensure smooth implementation of E-governance.

### REFERENCES

- Ajayi, P. U. (1998): *Productivity improvement through motivation in processing of an in plant training on supervisory leadership and productivity*. Lagos, NIM publication.
- Anderson, C. (1991). *How to set up and run a payroll system*. London, Baptist press.
- Anwer, S. (2006): Local government in developing countries: public sector governance and accountability series: *International Journal of Social Sciences*. 2(16).
- Ayobobo, J. (2012). *EFCC Corruption and Due Process*. [www.gamyi.com article.6000/news643J.hlinUitne.2012](http://www.gamyi.com/article.6000/news643J.hlinUitne.2012). Retrieved 12/8/2014.
- Babalobi, B. (2008). *Causes of Corruption in Nigeria*. Report of a workshop for civil society organizations involved in the fight against corruption, organized by zero coalition. (ZCC) Lagos. December 11-12.
- Bratton. J. and Jeffrey G. (1999), *Human resource Management theory and practice*. London: Macmillan Press Ltd.
- Brown. J. O. (1980), *Computer and Accounting*. London: Macmillan Press.
- Danfulani, J. (2013). E-governance: *A Weapon for the Fight against Corruption*. [www.vnewsrib.com.ng/egovernance-a-weapon-for-the-fight-against-corruption](http://www.vnewsrib.com.ng/egovernance-a-weapon-for-the-fight-against-corruption). Retrieved 12/8/2014.
- Derek. Laura. H. S. and Stephen. T. (2005): *Human Resource Management*. 6th ed. Prentice Hall, Mateu Cromo, Artes.
- Ekpe, A.Y. (1990) *Role of the Nigerian accountant in industry in 1990's* (a paper presented at the 25/20 annual conference of ICAN at NIC/ON NOG A Hilton Hotel, Abuja on August 31, 1990) Financial Regulations (2.009): Revised Edition, Abuja; Federal Republic of Nigeria.
- Electronic Payment, *The cutting edge*. The Guardian. Aug.27,2008.
- Emem, A. (2014). EFCC funding and matters arising. The Eagle Online January, 27. [www.theeagleonline.com/efcc-2014-3-funding-matters-arising-atta-emem](http://www.theeagleonline.com/efcc-2014-3-funding-matters-arising-atta-emem). Retrieved 12/8/2014.

- Faustinus, N. (2013). Nigeria civil service and salary fraudster. Daily Post Nigeria Online NewsPaper. [www.dailypost.ng/2013/03/03nvaorgu-faustinus-nigeria-civil-service-and-salary-fraudsters](http://www.dailypost.ng/2013/03/03nvaorgu-faustinus-nigeria-civil-service-and-salary-fraudsters). Retrieved 12/8/2014.
- Freeman, R.L (2004), "A stakeholder theory of modern corporations", *Ethical Theory and Business*, 7th edition.
- Gillian Vitug (2016). Payroll management: *How to prevent payroll fraud in your company*.
- Government Publication. Fed.min. of finance agenda/program on IPPIS Phase II. (Flag off and Sensitization) February 7. 201 I.
- Government Publication. Integrated personnel and payroll system operational manual. Office of the Accountant General of the Federation, (OAGF), January 1, 2008.
- Government Publication, Integrated personnel and payroll system operational manual. Office of the Accountant General of the Federation, (OAGF), January 1, 2008
- Hall, L. Torrington, D. P. (1998): The human resources function: The Dynamic Change and development. London: Financial Times, Pitman publishing.
- Haloien, M. O. (1978). *Computers and their societal Impact*. N.Y: John Willey and John Willey and Sons.
- Harrod, L. M. (1971). The Librarian's Glossary, London: Andre Deuteh limited.
- Idris H., Adaja. J. 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 (LIPAMR)*, 2 (5), 55-64
- Igbo, H. M. (2008). *Aetiology of Crime Perspectives in Theoretical Criminology*. Enugu: New generation ventures limited.
- Impact of public service reforms: The IPPIS. Jan 7. 2016 *International Journal of Social Science and Economic Research*: 2455-8834: 02. Issue:05" May 2017"
- Irish Times, 2002. Body offers neither accountability nor transparency. Dublin. 4-7-2002: Irish Times.
- Iseolorunkanm, O. J. (2014): Decentralization, local government and public goods delivery in Nigeria. *International journal of public administration and management research*. 2(2).
- Letswa, A. M & Egwuem, V. (2013): Corruption and the challenges of democratic governance in Nigeria. C, 3(1).
- Mayo, A. (2011): The human value of enterprise valuing people as assets: London: Nicholas Brealey.

- Mede (2016) 'Nigeria's experience with identity systems for civil service reform' a paper presented at the id 4 Africa annual meeting - Rwanda, 2016, 1-13
- Merton, R. K. (1938). Social Structure and Anomie. *American Sociological Review*, 3: 672-682.
- Merton, R. K. (1958). *Social Theory and Social Structure*. New York: Free Press.
- Mikail, I. K. (2013) "Impact of Public Service Reforms on Service Delivery and Democratic Performance in Nigeria's Fourth Democratic Dispensation".
- National Bureau of Statistics (2014): National manpower stock and employment generation survey.
- Nigeria's Economic Reform Progress and Challenges (2007)*. Working paper for Nigerian economic reforms: Nigeria purges ghost workers press-room. Retrieved 23<sup>rd</sup> November. 2014.
- Olusanya, G. O. (1997): Enhancing effective performance of the Nigeria civil service, management in Nigeria, June, 1997 edition.
- Okon, A. O. (2003): Enhancing productivity through improved work attitude in the new mill environ. *International Research Journal for Development*. 5(1).
- Salisu, B. (2011): The Role of the Civil Services in Policy Formulation and Implementation. *Management in Nigeria*. 47(2).
- Scarpello, L. (1988), *Personnel/Human Resource management Environments and Function*. London: PWS-Pub.Coy.
- Tambuwal, A. (2013). Jonathan's government can't light corruption; EFCC is very corrupt. *Nigeriaworldnews*. [www.nigeria-news-world-com](http://www.nigeria-news-world-com) December 12.
- Tan, M. Andrew. G. B. M. and Malcolm. S. N. W. (2003): *Business Studies*, Second Edition. London: Holder and Stoughton Educational.
- Ukoko, J. (2014). Scammers, ghost worker syndrome and bleeding the economy. *Daily Newswatch* - [www.mydailynewswatch.com](http://www.mydailynewswatch.com). June 14. Retrieved 12/8/2014.
- United Nations Development Programme. UNDP (2007), Contract, assets and procurement user guide. Available at <http://cont.eitt.undp.org/go/userguide/cap/procurement/lang=en#top>.
- Uzochukwu, M. (2015): Unemployment in Nigeria and solutions. Retrieved 21st January, 2015.
- Waziri, F. (2013). Current laws can't light corruption, [www.naiya.com/34852.html](http://www.naiya.com/34852.html), May. Retrieved 12/8/2014.



World Bank (2005): International records management trust partnership, [www.google.com](http://www.google.com)

### Appendix

Please complete this section by ticking the option (Strongly Agreed(SA), Agreed(A) Undecided(U) Disagreed(D) Strongly Disagreed(SD). to indicate the option considered most suitable.

S/N	ITEM STATEMENT	SA	A	U	D	SD
1	The implementation of IPPIS program will reduce or eliminate payroll fraud and as such reduce government salary expenses.					
2	Ghost workers has reduced since the implementation of IPPIS.					
3	IPPIS has void the ministry of ghost worker syndrome due to centralization of personnel data.					
4	Ghost workers still exist in the Nigerian civil service following the implementation of IPPIS.					
5	Currently, ghost worker syndrome has a negative effect on the Nigerian civil service.					
	Accountability and Integrated Personnel and Payroll Information System(IPPIS)					
6	I am satisfied with the new methods of keeping personnel records and salary payment.					
7	After the implementation of IPPIS, personnel information is now more authentic and secure than before.					
8	I receive salary every: month following the implementation of IPPIS.					
9	Following the implementation of IPPIS, due to the fact that personnel information is secure, and cannot be altered, database integrity and safety is assured.					
10	I have been underpaid/overpaid since the implementation of the IPPIS scheme.					