Research Paper

Integrated Payroll and Personnel Information Systems (IPPIS) and Public Service Wages and Salary Payment in Nigeria

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ABSTRACT
The role of public servants in nation building cannot be underestimated in any society but when their wellbeing is compromised, the attendant consequences affect performances and pace of development. IPPIS policy was implemented to ensure prompt and accurate payment of public servants, collect and keep their data for personnel cost and budgeting but these functions have not been fully achieved. It is on this basis that the study examined the Integrated Payroll and Personnel Information System on public service wages and salary administration in Nigeria. The study adopted organizational process theory as its theoretical framework while survey research design was adopted to sample opinions from the population of public servants that have enrolled on IPPIS. Questionnaires and key participant interviews served as the primary source of data collection while journals, textbooks, newspapers, government publication etc. were part of the secondary source. Research Advisor Table was used to determine the sample size while occupational cluster of probability and quota sampling of non-probability sampling were adopted. The study found that IPPIS has been able to mitigate problems associated with salary payment of public servants' wages and salary in Nigeria. The study recommends among others that: the IPPIS office should be given more autonomy from Office of Accountant General of the Federation in order to function optimally and that the IPPIS consultants/engineers should redesign or remodify the software to accommodate more organizational flexibility and peculiarity.
KEYWORDS: IPPIS, Public Service, Wages and Salary, Payment

I. INTRODUCTION

Wages and salary vary from one country to other depending on economic buoyancy as well as standard of living of such country. In America and Europe where there is relative stable economic growth and development, employees' wages and salary are usually commensurate with output as strong legislative framework makes it practically impossible for employers to exploit employees. Modes and period of payment in America and Europe is also different when compared to other third world countries. Salary payments are done through bank cheques and bank transfers usually every two weeks interval to allow employees access to fund to settle bills. Employee's salary is calculated per hour of work done as there is a base line or minimum that has been legally fixed by government which both private and public employers adhere strictly to.

In third world countries where the economy is not as strong as that of America and Europe, there are lots of discrepancies in employees' salary administration and these discrepancies favour the employers of labour. In some Asia, North-America, South-America and Africa countries, employees are greatly exploited through cheap labour against what is legally obtainable in such countries. Most often, this abnormality continued unabated as employees prefer low wage to being outrightly unemployed at the expense of increasing growing poverty.

In Nigeria, the issue of public service salary has been at the forefront right from early stage of Nigerian nationhood. While the mode of payment evolved from time to time, the minimum wage was a subject of unending debates between labour and government in Nigeria. Earlier stage, Payments are done through cash payment, cheque, bank overdraft and latter bank transfer after the bank's reconsolidation. Unlike America and Europe, period of salary payment in Nigeria is usually a month and this is a popular practice in the public service. Being a federal state, the issue of minimum wages and method of payment implementation had

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generated a lot of crises between states and the federal government. Most a times, the states refused to pay the new implemented minimum wage on the excuse of not being economically buoyant to do so thus leaving state employees pauperized.

Since the return of civil rule 1999, lots of reforms have been carried out in the Nigerian public service which has revolutionized salary administration. The recent salary administration reform came with the introduction of electronic payment system which was designed to replace the cumbersome obsolete process that have characterized salary payment. It was on this basis that the federal government introduced the Integrated Payroll and Personnel Information System (IPPIS) to efficiently and effectively meet the needs of public servants in Nigeria and to block leakages and corruption in public service through payroll system. Although, the introduction and implementation of IPPIS was faced with slight resistance from few segments of the federal government Ministry, Department and Agency.

The introduction and the implementation of Integrated Payroll and Personnel Information System (IPPIS) in 2006 with core objectives to pay federal government employee on time and accurately, to have a centralized payroll system that meet the needs of federal government employee and help government to plan and manage payroll budget by ensuring proper control of personnel cost has been riddled with lots of criticisms.

Research Question
Has IPPIS been able to pay public servant wages and salary on time and accurately?
Objective
To assess how IPPIS has been able to pay public servant wages and salary on time and accurately.
Hypothesis
Ho: IPPIS policy has not mitigate the problem of delay and accurate payment of public servants.

Conceptual Clarifications
Integrated Payroll and Personnel Information System (IPPIS)

Enakirerhi and Temile (2017:4) see IPPIS as an IT-enabled facility being put in place to establish a reliable and comprehensive database for the public service, facilitate manpower planning, eliminate record and payroll fraud, facilitate easy storage, update and retrieval of personnel records for administrative and pension processes and staff remuneration payment with minimal wastages and leakages. According to them, since the inception of the project, IPPIS has saved the Federal Government of Nigeria billions of Naira by eliminating thousands of ghost workers via personnel verification exercise and salary payment process.

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

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

The Federal Government in October 2006, conceived the Integrated Personnel and Payroll Information System (IPPIS) to provide a reliable and comprehensive database for the public service to address ghost worker also to facilitate human resource planning, eliminate manual record and payroll fraud also to facilitate easy storage, update and retrieve personnel records for administrative and pension processes, and facilitate convenient staff salary administration payment with minimal waste and leakage (Public Service Institute of Nigeria, 2011). This implies that IPPIS was conceived with a broad base objective which has not been fully achieved.

Department of IPPIS while describing mode of its operations asserts that, the Integrated Payroll Personnel and Information System (IPPIS) is a department within the office of the Accountant–General of the federation which is responsible for payment of salaries and wages directly to government employee's bank account with appropriate deductions and remittances of 3rd party payments such as: Federal

Inland Revenue Service, State Boards of Internal Revenue, National Health Insurance Scheme, Pension Fund Administrative, Cooperative Societies, National Housing Fund, Bank Loans and Associations Dues (Department of IPPIS, 2012).

According to Effiong, et al, (2017:26), IPPIS was conceived to reduce or eliminate corruption and data storage in the payroll system. According to them, "in a bid to reduce corruption, the Nigerian government in October 2006, conceived the Integrated Payroll and Personnel Information System (IPPIS) to provide a reliable and efficient database for the public service to eliminate record and payroll frauds, facilitate easy storage, facilitate manpower planning, update and retrieve personnel records for administrative and pension processes and facilitate convenient staff remuneration payment with minimal wastes and leakages".

IPPIS in other words can be seen as a paradigm shift from analogue process to IT-driven digital way of pay rolling public servants. It is a multi-tasking software designed to ease human resources challenges in the federal civil service.

Public Service

The term public service includes the following: a. The Civil Service: the career personnel of the presidency, ministries, Extra – Ministerial Departments, the National Assembly and the Judiciary. b. The Armed Forces, the Police, Other Security agencies e.g., Para – Military organizations c. The Parastatals or Public Enterprises.

The meaning of Public service is contained in section 277 (91) of the Constitution of the Federal Republic of Nigeria of 1979 now section 169 of the 1999 Constitution as encompassing the civil service (Ministerial departments), statutory corporations or parastatals, judiciary, legislature, educational institutions, financially or principally owned by government at the State, Local and Federal levels, Nigeria Police or Armed Forces and other organizations in which the Federal or state governments owned controlling share or interest. In Nigeria, the Country's government bureaucracy is the public service. This is because government at whatever level enunciates and implements its policies, programs and projects through the instrumentally of the public service. Most public services are service – oriented (1999 Constitution of Nigeria).

The Public Service is often referred to as the employees of government who are responsible for the functioning of government through the implementation of government policies (Onuoha, 1993). In other words, those who are in the public service constitute the permanent officials of the various government departments that are responsible for the execution of government policies and programmes (Adebayo, 1981). Specifically, within the Nigerian context, and in relation to the task of engendering sustainable development, Olugbemi (1987:431) sees the public service as "the mill through which those acquired and vastly expanded responsibilities of the country's government(s) are processed. Therefore, the public service in Nigeria is made up of workers in various government ministries, parastatals and agencies.

However, workers in the inner core government ministries that are also known as civil service are 76 separated from other parastatals and agencies which include the Nigerian Railway Corporation, the then National Electric Power Authority, Central Bank of Nigeria, National Drug Law Enforcement Agency, Universities, Polytechnics, Colleges of Education, the Armed Forces, Police and other paramilitary establishments such as the Prisons and Customs Services and the Federal Road Safety Commission.

Wage and salary

Wage and salary are interchangeably used to refer to incentives which workers get in exchange for service rendered within a period of time but they are not entirely the same concepts or terms. Wages are the total earning a worker receives for the performance of services within a period of time. That they are equal to the product of an hourly rate, times the number of pieces plus houses, premiums and fringe benefits. Thus, a rate of pay may be based on time output or guaranteed hourly rate plus a bonus ordinarily based on the amount of extra work put beyond the standard required (Ileka and Muogbo, 2020).

Rose (2008) in her own conception saw ―wage as a stated sum per price, hour, day or any other unit or period‖. Salary on the other hand refers to the weekly or monthly rates to clerical, administrative and professional employees. Salary is mostly determined by mutual agreement between the individual and the employer (Odoh (2012). They are sometimes determined or fixed by the government. The two concepts could therefore be used interchangeably to mean the same thing. Wage or salary is usually based on an agreement between the labourer who offers to sell his services to the management who in turn accepts to pay money in return for the services of the labourer. The monetary value of the services rendered by the employee depends on the quality of services rendered and effort put into such services by the employee.

Odoh (2012) showed the importance of wage and salary when he maintained that wage and salaries that workers receive from his organization is significant to him or her in three major ways: economic, psychological growth and motivation. The economic importance of wage and incentives is most obvious because it serves as a way of obtaining the necessities and luxuries people need and want. Many workers do not have sources of

income besides their pay; therefore, employment in organization is the way to obtain the material necessities of life which can be expected for such items as food, rent, clothes and countless other goods and services.

But Obasa (2015) tried to make a distinction between wages and salary when he noted that wages are important for what they symbolize. For some wages symbolize security, for other it represents success. Increase in reward may permit one to join many clubs and associations. If the boss or organization grants one a sizeable pay increase, this will show the subordinates that the boss likes him and approves of his performance.

In other words, wages represent instant momentary pay in exchange of service render within a short period of time while salary is a periodic payment to workers, usually fortnight or monthly in return for their efforts or service render for a period of time longer than a day or week.

According to Armstrong and Stephens (2005) the basic rule in most organization is that every employee must be paid at the end of their hours of labour, either daily, weekly or monthly. Efficient wages and salaries system is essential to maintain the continued co-operation of the workforce. The payment of every employee must be made in a detailed explanation of computation used in determining the net amount received by the employee. The payroll system must therefore be capable of processing the input data such as employee 's name, social security number, date worked, pay rate, overtime due and taxes, to produce accurate output of pay schedule, cheque, pay record, withholding or payee taxes, statements and reports to the appropriate government agencies (Jibrin, et al, 2015). In other words, a payroll is method whether manual or digital way of rewarding employees after a commensurate performance of work done.

II.   EMPIRICAL LITERATURE

Scholars have extensively written about Integrate Payroll and Personnel Information System (IPPIS) within its short time of implementation in Nigeria. For instance, Farajimakin& Anichebe (2019)
Study "Effect of Integrated Personal Payroll Information System on Employee Welfare: Evidence from Federal Ministries in Nigeria" the study was based on survey and descriptive research design and the data were collected using questionnaire structured in hinaty format. Binary logistic regression analysis was employed. The result of the study showed that, the implementation of IPPIS had weak positive relationship with employee welfare but it is statistically significantly.
In another study by Farajimakin& Anichebe (2020) on "Integrated Payroll System and Government
Recurrent Expenditure in Nigeria". The study used both qualitative and quantitative method of research. Data were collected through primary and secondary sources. The secondary was collected from annual reports of Bayelsa State Government, Nigeria and survey data were obtained from 30 respondents using researcher-designed questionnaire validated by experts and shown to have a reliability coefficient of 0.90. Descriptive and ordinary least square regression statistical techniques were used in analyzing the data with the aid of Statistical package for Social Sciences (SPSS) version 21. The study found that, there was positive and strong relationship between integrated payroll system and personnel cost and overhead cost.
In the study of Leyira& Temple (2018) on "IPPIS and the Ghost Workers' Syndrome in Nigeria's
Public Sector". The study adopted a historical research method and its finding was that the implementation and deployment of Integrated Personnel and Payroll Management System (IPPIS) have to a great extent reduced the incentive, capacity and opportunity of fraudulent individuals to perpetrate payroll fraud at all levels.
While the study by Agboola (2018) on "Effectiveness of Integrated Personnel and Payroll Information
System in Addressing Ghost Worker Syndrome in Nigerian Public Sector" was survey research. The study utilized primary and secondary sources of data to elicit the opinions of public servants in the Federal Inland Revenue Service (FIRS). The study revealed that there were still challenges facing IPPIS in uploading monthly salary of the employees. The study concluded that with the introduction of the IPPIS scheme, if properly implemented and managed, it will go a long way in eradicating ghost workers in the Nigeria public service.
The study by Mela (2019) on "The Implementation of IPPIS Policy in The Nigerian Universities by
Federal Government: Benefits and Challenges". The study was qualitative research typed. The study revealed that, university system did not reject IPPIS but argued that IPPIS did not adequately capture university flexibility and peculiarities.
In their own study, Kaoje, et al, (2020) which focused on "Integrated Personnel and Payroll Information System (IPPIS) and Transparency in Government Payroll Administration in Nigerian
Civil Service: A Unique Approach". The study was carried out with descriptive cross-sectional survey research design. The study found a significant moderate positive relationship between IPPIS, Transparency and Accountability.
Enakirerhi&Temile (2017) study on "IPPIS in Nigeria: Challenges, Benefits and Prospects". The study was a theoretical one that relied on various federal government announcement, opinions, stakeholders, presentations to international bodies and various articles and newspaper publications to reach its conclusion. The study found that accurate and reliable personnel, reduction or elimination of corrupt and sharp practices, facilitation of modern scientific and accurate budgeting and forecasting were major benefits of IPPIS. These benefits

according to the study were however threatened by skills transfer problem, poor supporting infrastructure, technological barriers for inter MDAs transfer, resistance from stakeholders and lack of will for accelerated implementation.

Idris, Adaja&Audu (2015) study on "Integrated Personnel Payroll and Information System (IPPIS) Panacea for Ghost Workers Syndrome in Nigerian Public Service". The study elicited data from both primary and secondary sources. The data were analyzed using the simple percentage, frequency tables, mean score and spearman rank order correlation technique. The study found that ghost workers syndrome was rampant in the public service and that the integrated personnel payroll and information system (IPPIS) if properly adopted in the public service, it would ensure a virile economy through enhance productivity.

Effiong, et al, (2017) study which examined the "Effects of Treasury Single Account (TSA), Integrated Payroll and Personnel Information System (IPPIS), and Integrated Financial Management Information System (IFMIS): Application and Implementation Effects on Fraud Management in the Public Sector in Nigeria. The study was conducted using descriptive research design with questionnaire administered on respondents randomly selected from the studied Ministries. The linear regression model was employed in establishing the relationship between variables and the study finding showed that TSA, IPPIS, and IFMIS have positive and significant relationship with Fraud and fraud management as well as jointly impact the performances of Public Interest Entities.

Literature Gap

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

Theoretical Framework

The study adopts organizational process theory as underpinning theory, as it conceived IPPIS introduction as a fall out of organizational reform in public service. Graham Allison (1971) observed that every organization, especially large ones, consists of workers who behave in accordance with established traditions, as well as their personal interest. Politicians encounter pockets of resistance in the course of introducing radical reforms on the system owing to the stiff resistance from bureaucrats who have been used to certain patterns of handling policy decisions (Dlakwa, 2008).

Organizational Process theory demonstrates how decisions stem not from rational decisions but from the outputs of organizational processes (Allison 1971). Organizations act according to strict, preestablished routines that produce the desired output. In other words, decision in organizational are seen as products divergent parochial interests of both government representative and workers.

Public policy is thus formulated through the application of well-known Standard Operation Procedures (SOP). These procedures lay emphasis on things that are routine and familiar to the actors. In other words, professionals apply habits and rigid rules and regulations in handling societal problems. By so doing their self-interest and pride influence heavily their attitude to reforms.

Accordingly, only favorable information is given attention to, whereas unfavorable or unfamiliar information is deliberately ignored. This implies that actors, usually career officials in the public service that dominate the policymaking and implementation processes tend to personalized the issues involved and are resistant to change. If at all they accept changes, this is done slowly and cautiously.

Bureaucrats are equally more inclined to address issues of the moment than to engage in long-term planning, putting them on collision course with politicians that are eager to see practical results of public policies within the shortest time possible. Allison calls the resistant attitude as "organizational parochialism". It is thus incumbent on politicians to work out a way of overcoming this form of parochialism (Dlakwa, 2008). The policy analyst must be able to detect and assess the implication of such parochialism on public policy as well. In essence, this model is saying that "government decision-making behaviour is understood less as deliberate choices of leaders but more as output of standard operating procedures of large organizations: that are tenaciously held onto by career public servant (Kickert, 1979).

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

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

According to Aganga, (2011), Integrated Personnel and Payroll Information System (IPPIS) is one of the Federal Government Reforms Initiative conceived to transform the Nigerian Public Service and make it more efficient and effective in-service delivery. The IPPIS initiative is aimed at improving the public financial management and providing a centralized payroll system in the country. IPPIS is designed to enroll into platform, all federal government ministries, departments and agencies, that draw personnel cost fund from consolidated revenue fund. The AGF said when fully functional, the system will help solve the challenges for lack of efficiency lack of central control, lack of central management and lack of edition of figures. Besides, he said, the elimination of replacement of personnel costs in the country.

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

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

The Organizational Process theory emphasized on how the bureaucrats try to resist reform as professionals apply habits and rigid rules and regulations in handling societal problems with their self-interest and pride which heavily influence their attitude to reforms (Folorunso and Simeon, 2021). IPPIS policy was a product of civil service reform introduced by the administration former PresidentOlusegun Obasanjo in 2006 whose total implementation is not fully achieved in 2020 under President Muhammadu Buhari. This gives credence to the claim that bureaucrats are indifferent to organizational reform at the expense of the masses.

Data And Methods

The study adopts a survey research design. This is the most frequently used mode of observation in the social science today. It is the type of research that social scientists adopt when collecting original data for describing a population too large to observe directly. According to Onyishi and Omemma (2010:16), survey research is imperative in the social science because:

More often than not, the researcher finds that he cannot possibly study all the subjects or items in the population. Hence, the survey researcher selects a sample from a subject of the population using some techniques of sampling.

In other words, survey research is the type that studies a group or items by collecting and analyzing data from only a few people or items considered to be representative of the entire group.

Method of Data Collection

The study used both primary and secondary methods of data gathering. The ***primary method*** of data collection was used to generate data from the field of study through structured questionnaire to elicit response

from the respondents who are strictly civil servants on IPPIS payroll platform. There are several reasons which inform the distribution of questionnaire. One of such reasons is that it can gather more information and increase commitment from different perspectives in the target audience. It also helps respondent to freely express themselves. It is a less expensive way of gathering data and it is useful in sampling large respondents' opinions about issues. Committing respondents to questionnaire reduce the occurrence of biases in research results and help to increase the reliability of the research.

Also, key participant interviews (interviews conducted with knowledgeable or experts in a particular field) were done. In this wise, interviews were conducted with few IPPIS Desk Officers in various MDAs within and around Abuja metropolis.

On the other hand, the ***secondary source*** of data collection was also employed in the study. The empirical and theoretical literature of the study were derived from scholarly journals, textbooks, government publications, seminar papers, conference papers and useful internet sources. The secondary source of data enables the author to access some documentary evidences from IPPIS office and other MDAs.

Population of the Study

The figure of federal public servants was estimated at 1.2 million but it was a subject of unending debates. As at July, 2020 there was 1,121,031 head count of public servants that have been enrolled on IPPIS platform (OAGF, 2020). Also, 701 Ministry, Department and Agency of government have been captured on the IPPIS system. In other words, the population of this study is drawn from the duly registered civil servants that have been receiving salary through the IPPIS platform.

Sample Size

Since everybody's opinion cannot be sampled, it becomes absolutely necessary that sample must be drawn from the targeted study's population. According to Yusuf (2003:133) "there is no hard and fast rule binding the selection of sample size but the principle guiding it is that, the smaller the population, the bigger the sample ratio has to be for accurate sample".

The Research Advisor (2006) Sample Table was used to draw the sample size for this study.

Population size= 1,121,031

Degree of accuracy/margin of error=0.05

Sample size of=663

At confidence level of=99.00%

Based on this result, 663 sample size is adopted for this study. In other words, 663 questionnaires were distributed to public servants in various MDAs in Abuja Federal Capital Territory.

In determining the number of MDAs to be interviewed, out of 701 MDAs that have been enrolled on IPPIS platform, 5% of the 701 MDAs are used for interview purpose as the required 30% is not practically feasible because of the huge numbers and the stress of traversing Abuja city endlessly.

$$\frac{701 \times 5}{100} = \frac{3505}{100} = 35$$

35 MDAs IPPIS Desk officers and other stakeholders in the payroll were interviewed.

663 questionnaires of the study were distributed among 35 MDAs with core ministries which are the main focus of the study getting 25 questionnaire each while Department and Agency got 11 and 10 respectively. Out of the 663 distributed questionnaires, 600 which represents 90.4% were returned and collated for analysis.

Sampling Techniques

The study makes use of both probability and non-probability sampling techniques. A probability sample is one in which every member of a population has a known assurance or likelihood of being included in a sample to be studied. A cluster or area sampling which involves selecting members of a sample in groups rather than individually. The members of the target population may be grouped on the basis of geographical clusters, occupational clusters and religious clusters. in this type of research, the unit of observation is the group and not individuals who made up the group. Cluster sampling is suitable when the target population is too large. It minimizes costs that would have been spent on covering large sample (Obasi, 2008).

The population can be described as occupational clusters because they are united by virtue of working for federal government as a group in federal ministries, federal departments and federal agencies. These three cluster groups are domiciled federal MDAs and formed the core population of the study to sample from.

Non-probability sampling is one in which the likelihood or assurance of every member of a target population being included in the sample, is not known. Quota sampling of non-probability sampling techniques is the most suitable technique for the study. It involves obtaining a desired number of elements by selecting

those most accessible and those that have certain required characteristics. If a researcher is interested in particular issue which very few people that have knowledge about a purposive decision has to be taken to include only such knowledgeable people. In other words, the need for quota type of non-probability sampling is justified on the grounds that certain critical groups of the population should be included according to the number of such groups required (Obasi, 2008).

The study focuses on public service and not all public servants but public servants who receive their monthly salaries through the Integrated Personnel and Payroll Information System (IPPIS). This set of people have knowledge or are knowledgeable in a payroll system where their monthly emolument is paid. Meaning that the population quota is for the knowledgeable federal public servants under the IPPIS as the population target.

Data collected are analyzed and interpreted by using both statistical and descriptive method to analyze data obtained from the questionnaire. The statistical analysis is structured along simple percentage to enhance understanding and simplicity of the research study. Chi-Square (X^2) analysis is adopted to test the study hypothesis. Chi-square formula is as follows:

X^2 = chi – square

Formula = $X2 = \sum \frac{(0 – E) 2}{E}$

Where X^2 = Chi–Square
0 = Observed frequency
E = Expected frequency

Test of Hypothesis

IPPIS policy has not mitigate the problem of salary administration in public service. The sample of question related to hypothesis 1 isIPPIS mitigating problem of salary administration in public service.

Table 5.22 Contingency Table for Hypothesis 1

PPIS Policy	IPPIS Mitigating wages and Salary Issues			
	Yes	No	Undecided	Total
Yes	100	200	10	310
No	84	195	11	290
Total	184	395	21	**GT=600**

Tabular Values=5.991 $X^{2\ cal}$=8.83

Source: Field Survey, November 2020

The analysis of the above data is based on chi square: $X^{2=} \frac{(O-E)}{E}$

D.f= (r-1) (c-1) = (2-1) (3-1) = (1) (2) =2
Df=2
$\frac{RTxCT}{GT}$
RT= Row Total
CT=Column Total
GT= Grand Total
Level of significance=0.05%
E1=184x310/600=95
E2=184x290/600=88.9
E3=395x310/600=204
E4=395x290/600=190.9
E5=21x310/600=10.8
E6=21x290/600=10.15

Table 5.23 Calculation of X² for Hypothesis 1

O	E	O-E	(O-E)²	(O-E)²/E
100	95	5	25	0.26
84	88.9	-4.9	-9.8	-19.6
200	204	-4	-8	-16
195	190.9	4.1	16.81	282
10	10.8	-0.8	-1.6	-256
11	10.15	0.85	0.72	0.51
Answer				**Total =8.83**

Source: Field Survey, November 2020
Tabular Values=5.991
Calculated Value=8.83

Decision rule: if the calculated value is higher than the tabular value, reject the null hypothesis and accept the alternate hypothesis and vice versa. On this basis, the alternate hypothesis implicitly accepted that *"IPPIS policyhas mitigate the problem of salary administration in public service."*.

III. DISCUSSION OF FINDINGS

The table shows that 184 respondents which represent 30% believed the IPPIS has successfully mitigated the problem of salary administration in public service. On the other hand, 395 respondents which represent 66% believe that the IPPIS has not successfully mitigated the problem of salary administration in public service. However, 21 respondents which represent 4% are undecided. This means that IPPIS has not been able to mitigate the problem of salary administrator in public service.

In the oral interview conducted, majority of the respondents supported the view that introduction of IPPIS has helped to mitigate some challenges confronting salary administration in Nigeria. On the ability of IPPIS to pay public servants on time and accurately, virtually all the interviewees unanimously agreed that the IPPIS platform paid public servants on time and accurately. They affirmed that the electronic pay system like IPPIS helped to meet salary needs of public servants on time and the basic consolidated salary hardly do mistake in crediting workers except rare occasions. According to them the issue of under and over payment are not too common to discredit IPPIS which has been able to fish out ghost workers on federal government payroll and assisted the government to save billions of naira. According to them, the issue of delay payment does not arise except government refused to release money on time and uniformity of salary among civil servants who are on same level and grade is guarantee. Also, the study carried out by Enakirerhi and Temile (2017) was in line with this conclusion. According to them: ―accurate and reliable personnel information, reduction or elimination of corrupt and sharp practices, facilitation of modern scientific and accurate budgeting and forecasting are the major benefits of IPPIS.

From audit carried out through IPPIS implementation, the Budget Office of the Federation and the National Planning Commission were among the government agencies that had high incidences of ghost workers with 77.3 per cent and 74.9 per cent of names on payroll being ghost workers. ―This means that in 2017, the overhead cost of running these two agencies is reduced by over 75 per cent due to the implementation of IPPIS‖. Under the old manual and filing system, some unscrupulous workers were collecting salaries from multiple salaries from different government sources, or not working with the government. Inaccurate and unreliable information characterized the old manual and file-based system, resulting in padded overhead cost, double pay and other sharp practices. This meant that the government did not know the number of its workforce resulting in budgeting and estimation difficulties (Nduka,2019).

The implication of this that, IPPIS to a large extent has been prompt in payment of salary and other entitlements of public servants within statutory and contractual obligation but with marginal error of under/over payment.

IV. CONCLUSION/ RECOMMENDATIONS

IPPIS to a large extent has been prompt in payment of salary and other entitlements of public servants within statutory and contractual obligation but with marginal error of under/over payment. The issue of public service salary payment has been effectively mitigated after the implementation of IPPIS. We observed that the implementation of IPPIS policy has mitigated the problems associated with delay and inaccurate salary payment and has enhanced effective entitlement payment to public servants. Although, the marginal and infinitesimal errors arising from under/over payment was not enough to discredit the achievement recorded in the area of prompt and accurate salary payment.

The implementation of IPPIS policy signified a paradigm shift from the archaic analogue system of payroll system to more digital centralized payroll. No doubt that the introduction has ease difficulty associated with salary payment but the federal government still need to pressurized the consultants to redesign the payment

platform in order to accommodate more flexibility and peculiarity. This will go a long way in eliminating the irregularity and inconsistency of under and over payment and restore the confidence of reluctant MDAs.

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