

The Integrated Payroll and Personnel Information Systems (IPPIS) and Public Service Salary Administration in Nigeria

Olowu Olagunju Folorunso Ph.D

Department of Political Science and International Relations, University of Abuja, Nigeria

DOI: <https://dx.doi.org/10.47772/IJRISS.2022.6436>

Abstract: The study examined the Integrated Payroll and Personnel Information System on public service salary administration in Nigeria. The study used survey research design 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 nonprobability sampling were adopted. The study found that IPPIS has been able to mitigate problems associated with salary payment of public servants but the irregularities that characterized the IPPIS implementation has stampeded salary administration improvement 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 IPPIS consultants should redesign the software to accommodate more organizational flexibility and peculiarity.

Keywords: IPPIS, Public Service, Salary Administration, Nigeria

I. INTRODUCTION

Man is central to administration because institutions without men cannot survive but men without institutions can survive. In other words, personnel perform quintessential role in manning institutions and articulating policies whether in public or private settings. Globally, institutions are built around humans who plan, execute, instruct and coordinate other factors in achieving organizational objectives. In performing this herculean role, the need for commensurate reward system becomes essentially important as prompt and attractive remuneration motivate personnel towards increased productivity.

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 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 of IPPIS in 2006 and the subsequent implementation in 2007 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 consistencies.

In Nigeria, previous salary reviews and increment were subject of manual process disbursement but the latest upward review of the salary in Nigeria from 18,000 minimum pay to 30,000 is being implemented through the IPPIS with electronical payment capacity to all federal public servants across the country. The review of the salary in Nigeria was timely because the need to reinvigorate human resources to ensure committed and motivated public service becomes absolutely necessary which arouse the curiosity of this study.

Despite the commendations that accosted the implementation of the IPPIS policy, wages and salary administration in Nigeria have suffered setbacks which has adversely affected public servants. Wage and salary administration in Nigeria has been a subject of immense controversy in the context of

Nigeria politico-administrative setup for several decades now (Ileka & Muogbo, 2020). Appolos (2022) also expressed the pains and agony civil servants passed through as a result of the IPPIS mode of payment in Nigeria whereby salaries are paid in an unpredictable manner where staff cannot envisage what is expected as salary monthly. Study by Olowu and Adeyemi (2021) established challenges such as Sharp Practices by IPPIS Handlers where public servants have been suffering from underpayment of regular salary for two or more years. Their studies also lay credence to the issue of corruption as monies meant for workers in the federal civil service are embezzled even with evidence of pay slips to show that salaries are paid. These ugly activities have not helped the public service salary administration in Nigeria.

The need to develop and inspire the human resources area in an era of dwindling oil price in the international market became absolutely important as the country cannot cope with the attendant effects of low morale of federal employees as a result of poor salary administration which is capable of demotivating workers from achieving optimal performance. The study sets out to investigate whether the implementation of IPPIS policy has helped to mitigate challenges associated with public service salary payment and whether IPPIS while solving the problem has been able to impact salary administration in Nigeria.

Conceptual Clarifications IPPIS

Integrated Payroll and Personnel Information System (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 Enakirerhi & Temile (2017:4). 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 & Temile conceptualized IPPIS from IT-enabled facility which has assisted the government in saving billions of Naira, Farajimakin & 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.

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 & 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 laborer who offers to sell his services to the management who in turn accepts to pay money in return for the services of the laborer. 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.

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.

Salary Administration

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

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

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

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

purpose of wage and salary administration is to provide pay that is both competitive and equitable.

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

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 main objective of the study was to examine the extent to which the implementation of integrated personnel payroll and information system helps curb payroll fraud and affect employee welfare in Nigerian. The study was based on survey and descriptive research design and the data were collected using questionnaire structured in hinary 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. The study recommended among others that: Integrated personnel payroll information system should be introduced to address the ghost workers syndrome at the federal, state and local government level.

In the study of Leyira & Temple (2018) on "IPPIS and the Ghost Workers' Syndrome in Nigeria's Public Sector". The objective of the study was to examine if the introduction of integrated personnel payroll information system (IPPIS) could eradicate ghost worker from the payroll in Nigeria's public service. 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 and the study recommended that: MDAs at all levels should key into the IPPIS platform in line with the Federal Government Public sector reform agenda to minimize payroll fraud in Nigeria.

While the study by Agboola (2018) on “Effectiveness of Integrated Personnel and Payroll Information

System in Addressing Ghost Worker Syndrome in Nigerian Public Sector”. The main objective of the study was to examine the strategies adopted by IPPIS in checking ghost workers in the Federal Revenue Service (FIRS); 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 and recommended that: In order to thwart ghost workers in Nigeria public service a proper implementation of payroll policies should be taken by the Nigeria government, that is to ensure the payroll policies are written in place and up-to-date, this will ensure there are proper protocols for payroll processes and ensure that workers familiarize themselves with it

The study by Mela (2019) on “The Implementation of IPPIS Policy in The Nigerian Universities by Federal Government: Benefits and Challenges”. The objective of the study was to examine the benefits and shortfall of incorporating the university system in to IPPIS programme by federal government of Nigeria 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. It recommended that: t the implementation of IPPIS policy by federal government should adequately capture the flexibility and peculiarities of the University System.

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 research question was: Is there any significant relationship between IPPIS and transparency in government payroll administration in Nigerian Federal Civil Service? While the hypothesis was: There is no significant relationship between IPPIS and transparency in government payroll administration Federal Civil Service. 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 and recommended that government should strengthened the internal control mechanism of IPPIS so as to continuously detect and block any loopholes that will give room for fraud;

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. The study recommended that IPPIS office should carry out a regular screening to authenticate its enrolled personnel.

Idris, Adaja & Audu (2015) study on “Integrated Personnel Payroll and Information System (IPPIS) Panacea for Ghost Workers Syndrome in Nigerian Public Service”. One of the objectives was to appraise the extent to which poor remuneration has affected employee productivity in the local government while the hypothesis was that: Corruption has not threatened the effective implementation of policies in Nigerian local government. 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.

Olowu & Adeyemi (2021) study on the “Gains and the Pains of Integrated Payroll and Personnel Information Systems (IPPIS) Policy Implementation in Nigeria”, with research question: what are the gains and achievements of IPPIS Policy implementation in Nigeria? Assumption such as, the implementation of IPPIS policy in Nigeria has resulted into lots of achievement and gains to the public servants and the nation at large. The method of study was qualitative descriptive one. The study adopted qualitative descriptive method and found that IPPIS implementation came with pains and gains that is, benefits and challenges and recommended that Since IPPIS has generated lots of funds to the government, federal government should separate IPPIS office from the Office of Account General of the Federation to allow for more autonomy in order to function optimally and allow more decentralization.

Also, another study by Olowu (2022) on Integrated Payroll and Personnel Information System (IPPIS) and Public Service Wages and Salary Payment in Nigeria, the objective was to assess how IPPIS has been able to pay public servant wages and salary on time and accurately with hypothesis that: IPPIS policy has not mitigate the problem of delay and accurate payment of public servants. The study was a survey while findings showed that IPPIS has been able to mitigate problems associated with salary payment of public servants’ wages and

salary in Nigeria and recommended that the federal government still need to pressurized the consultants to redesign the payment platform in order to accommodate more flexibility and peculiarity.

Effiong, et al, (2017) study objective was to examine 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 and recommended that: that IPPIS be fully implemented to address the ghost workers syndrome in Public Interest Entities and that public officers be technologically trained to effectively utilize TSA, IPPIS and IFMIS platforms.

Literature Gap

Knowledge is lacking regarding the impact of IPPIS policy implementation on public service salary administration in Nigeria using qualitative and quantitate methods as the study just established. 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. Study by Olowu & Adeyemi (2021) showed the two-sides of the payroll while the study by Olowu (2022) showed how the platform has improved wages and salary payment of public service. None of the Scholars in recent studies, to the best of my knowledge measures the impact of IPPIS policy implementation on public service salary administration in Nigeria a gap which this study intends to fill.

Theoretical Framework/Structural Functionalism Theory

The structural functionalism theory was developed from the work of a social anthropologist Radcliff Brown and systematically formulated by the American sociologist, Talcott Parsons (Oaikhena, & Osemeke, 2016). Structural functionalism seeks out the structural ‘aspects of the social

system under consideration (the civil service), and then studies the processes which function to maintain social structures. In this context, structure primarily refers to normative patterns of behaviour (regularized patterns of action in accordance with norms), while function explains how such patterns operate as systems.

A "system" refers to an organized whole with interdependent parts, regular patterns of interaction, known boundaries, structures, and functions performed by structures. What this means is that a political system refers to security organizations which help maintain domestic order in a society (Oaikhena, and Osemeke, 2016).

Structural-functionalism in this study sees society and the civil service as built upon order, interrelation, and balance amongst the various parts as a means of maintaining the smooth functioning of the whole in order to achieve good and purposeful governance. It further viewed shared norms and values as the basis of society, focuses on social order based on tacit agreements between groups, organizations, institutions, and views social change as occurring in a slow and orderly fashion. Structural functionalism has been generally agreed on to be an offshoot of the general systems theories (Oaikhena, and Osemeke, 2016).

It is simply a means of explaining what political structures perform, what basic functions in the political system and under what conditions in any given system. This approach therefore assumes that a political system is composed of several structures with specific objective functions to perform, a process for its attainment and the effect of its performance. According to Cammack (1998:14), in order for a political system to run smoothly and enjoy a healthy autonomy or boundary maintenance between polity and society, there must be a way to avoid any rush of unprocessed claims or demands without direction or control by the political system.

Gabriel Almond's explanation and application of the structural-functional theory that fits into the nation building paradigm. According to Anifowose and Enemuo (1999), taking Easton's analysis as a starting point, Almond looks for the functions which he included among the input and output functions of all political systems. On the input side are the functions of interest articulation and interest aggregation, which cumulatively impact on nation building if such views and ideas adequately reflect the interest of the masses. Still on input, Almond further stated the functions of rulemaking, rule application and rule adjudication.

Relating to the above is the function of political communication which is undertaken to inform all within and outside the political system of diverse activities. Lastly, since every system ensures its maintenance and sustainability, it becomes imperative that there should be system maintenance and adaptive functions through political socialization and recruitment of people to ensure the workability of democracy and good governance. This is in terms of capability and performance of the political system as a unit in its

environment (nation state). How it is shaping that state and how that state is being shaped by the political system.

The Office of Accountant General of the Federation (OAGF) which is an agency of government was saddled with the responsibility of implementing the IPPIS policy. IPPIS office is situated within the confine of Office of Accountant General of the Federation, a sub-structure which performs IPPIS policy implementation in order to ensure smooth and prompt running of the government. A default in its performance no doubt affects the overall wellbeing of the civil service in form of delayed salary payment or non-payment of other emolument.

The office of Accountant General of the Federation (OAGF) as political structures performs multitasks functions of implementing the IPPIS policy of prompt payment of salary to public servants generating data for personnel cost for planning/budgeting etc. in other words, Structural functionalism theory is suitable for the study as it situates OAGF/IPPIS as structure which perform essential service to ensure overall survive of the whole system i.e., political system.

Critics of Almond have contended that the approach is culture bound (modelled on western political systems). Despite these criticisms, Almond's structural functional approach has been recognized as a major existing tool for genuine comparative analysis of political systems. But its unsuitability to capture the introduction of IPPIS policy as part of a reform that have impacted on public service salary administration renders the theory not completely suitable.

III. DATA AND METHODS

Research Design

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.

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.

Test of Hypothesis

The implementation of IPPIS policy has not improved public service salary administration in Nigeria. The sample of questions related to hypothesis is question 5.18 which is

centered on implementation of IPPIS policy improve salary administration presented below for analysis.

Table 1: Test of Hypothesis

Effectiveness of Salary Administration				
IPPIS Policy	Yes	No	Undecided	Total
Yes	80	203	10	293
No	100	200	7	307
Total	180	403	17	GT=600

Tabular value=5.99 X^2 cal=0.62

Source: Field Survey, November 2021

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

E D.f= (r-1) (c-1) = (2-1) (3-1) = (1) (2) =2 Df=2 RTxCT

GT

RT= Row Total

CT=Column Total

GT= Grand Total

Level of significance=0.05%

E1=180x293/600=87.9

E2=180x307/600=92.1

E3=403x293/600=196.7

E4=403x307/600=206

E5=17x293/600=8.3

E6=17x307/600=8.6

Table 2: Calculation of X^2 for the Hypothesis

O	E	O-E	(O-E) ²	(O-E) ² /E
80	87.9	-7.9	-15.8	-0.17
100	92.1	7.9	62.4	0.67
203	196.7	6.3	39.6	0.20
200	206	-6	-12	-0.05
10	8.3	1.7	2.89	0.348
7	8.6	-1.6	-3.2	-0.37
Answer				Total =0.62

Source: Field Survey, November 2021

Tabular value=5.991 Calculated value=0.62

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 null hypothesis is accepted and the alternate hypothesis rejected thus *"The implementation of IPPIS policy has not improved public service salary administration in Nigeria"*.

IV. DISCUSSION OF FINDINGS

As it is now the public service salary administration has been adversely affected by the irregularities that characterized the implementation of IPPIS. At least, the platform has witnessed not less than two upward salary reviews in Nigeria between when it was implemented in 2007 till date that is, the 2010 and 2020 minimum wage laws. The attendant pressure and agitation that followed the salary increase showed a sharp dichotomy between policy pronouncement and policy

implementation. It took several months for some public servant salary increment to reflect and arrears of such increment is another problematic issue on its own.

The implication of this is that, the irregularities that characterized the implementation of IPPIS has grossly undermined the little achievement the payment platform recorded. But IPPIS has moved salary administration from paper file/rule of thumbs system to more effective electronically enhance payment platform gives hope that sooner than later.

V. CONCLUSION/RECOMMENDATIONS

The study 's finding showed that public service salary administration in Nigeria has not improved expectedly as lots of shortcomings still characterized the implementation of IPPIS at the detrimental of public service. The implementation of IPPIS has been limited by salary irregularities payment such as under and overpayment or outright salary omission as well as corruption by IPPIS handlers which is made possible by technical hitches and sharp practices by implementers. This hitches adversely affected federal employee's morale and welfare thus undermining the steady growth which the sector has experienced ever since return to democracy in 1999.

The current salary administration in Nigeria is still characterized inconsistency however, it is recommended that federal government should urgently review the payment platform to eliminate or reduce the mirage of irregularities and payment inconsistencies that have undermined its progress. Sharp practices by implementers or MDAs collaborators should be dealt with, culprit should be arrested, tried and sanctioned to serve as deterrence. Government should as a matter of necessity compel the consultants to redesign the software in sure a way that will not permit manipulation but must also be able to recognize MDAs peculiarities. This will go a long way in improving the salary public service salary administration in Nigeria.

REFERENCES

- [1] Adaja, I.H., & 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, Vol. 2 (5).
- [2] Adebayo, A. (1981). Principle and Practice of Administration in Nigeria. Ibadan: Spectrum
- [3] Agboola, T.O. (2018) Effectiveness of integrated personnel and payroll information system in addressing ghost worker syndrome in Nigerian public sector. International Research Journal Publisher, Vol. 18 (2). Retrieved From https://globaljournals.org/GJHSS_Volume18/3Effectiveness-of-IntegratedPersonnel.pdf
- [4] Agburu, J. I. (2012). Recent trends in wage and salary administration in Nigeria: a synopsis on theoretical and empirical challenges. International Journal of Basic and Applied Sciences, Vol.1 (2).
- [5] Anifowose R. and Enemuo F. (1999). Elements of Politics. Lagos: Iro Anusi Publications.
- [6] Armstrong, M., & Stephens, T., (2005). A Handbook of Employee Reward Management and Practice: London Background to the Nigerian Civil Service. Retrieved at http://www.ohcsf.gov.ng/about_civil_service.html

- [7] Cammack, P. (1998). *Capitalism and Democracy in the Third World*. London: Cassell Publishers Limited.
- [8] Effiong, S.A., Oro, B.L., Ogar, G.U., Imong, N.R., Jacob, G.E., & Iroushu, R.B. (2017). —Treasury Single Account (TSA), Integrated Payroll and Personnel Information System (IPPIS), and Integrated Financial Management Information System (IFMIS): Application and Implementation Effects on Fraud Management in the Public sector in Nigeria. *IOSR Journal of Business and Management*. Vol. 19 (8).
- [9] Enakirerhi, L.I., & Temile, S.O. (2017) IPPIS in Nigeria: challenges, benefits and prospects. *International Journal of Social Science and Economic Research* Vol. 2 (5). Retrieved from <http://www.abrj.org/publications-of-abrj/article/129/>
- [10] Farajimakin, A.S., & Anichebe, A.S., (2019) Effect of integrated personal payroll information system on employee welfare: evidence from federal ministries in Nigeria. *Australian Journal of Arts and Scientific Research*. Vol.2 (2). Retrieved from <https://www.scribd.com/document/456473058/Effect-of-integrated-personal-payrollinformation-systemon-employee-welfare-anichebea-s>
- [12] Ileka, N.O., & Muogbo, U. (2020) Wages and salary administration and employee performance in selected government ministries in Anambra state. *International Journal of Innovative Development and Policy Studies*. Vol. 8 (1).
- [13] Jibrin, M.S., Ejura, S.B., & Nwaorgu, I.A., (2015) System of payroll in the public sector administration. *Asian Development Policy Review* Vol. 3 (1).
- [14] Kaoje, A.N., Nabila, K., Idris, S., Gambarawa, J.A., & Ubandawaki, L.I., (2020) Study on integrated personnel and payroll information system (IPPIS) and transparency in government payroll administration in Nigerian civil service: *Asian Journal of Economics, Business and Accounting* Vol. 19 (3)
- [15] Leyira, C. M., & Temple M., (2018) IPPIS and the ghost workers 'syndrome in Nigeria 's public sector. *Scholars Journal of Economics, Business and Management (SJEBM)*. Vol. 3 (2).
- [16] Oaikhena, E. I., And Osemeke, M., (2016) Good governance: role of public servants in Nigeria *Global Journal of Political Science and Administration* Vol.4, (3).
- [17] Obasi, N. (2008) *Research Methodology in Political Science*. Enugu: Academic Publishing Company, Nigeria.
- [18] Odoh, F. A., (2012). The effects of wage incentives and fringe benefits on the productivity of Nigeria workers: A study of Enugu State Local Government Service. A Thesis Submitted to the Department of Public Administration and Local Government, University of Nigeria Nsukka Campus.
- [19] Office of the Accountant General of the Federation (OAGF), IPPIS Department Publication, 2020
- [20] Ogunbameru, O.A. (2008) *Human Resource Management*. In O.A. Ogunbameru and P.E. Oribabor (eds.) *Industrial Sociology* Ibadan: Penthouse publications
- [21] Ojoromi, E. (2012). *Salaries and wages Administration as a Tool for Improving Employee 's Performance in an Organization (A case study of Olamaboro Local Government Area of Kogi State)*. M.Sc. Thesis, Kogi State University, Ayamgba.
- [22] Olatunji E.S., & Sarat I. A., (2014) Wages and salaries administration as motivational tool in Nigerian organization: a case study of nestle Nigeria PLC. *Journal of Business Theory and Practice* Vol.2 (2).
- [23] Olowu, O.F. (2022) Integrated payroll and personnel information system (IPPIS) and public service wages and salary payment in Nigeria. *Quest Journal Humanities and Social Science*. Retrieved from <http://www.questjournals.org/jrhss/papers/vol10-issue1/Ser-2/H10016271>.
- [24] Olowu, O.F., & Adeyemi, S.O., (2021) The gains and the pains of integrated payroll and personnel information systems (IPPIS) policy implementation in Nigeria. *Journal of Human Resource and Sustainability Studies*. Vol.9 (4). DOI: 10.4236/jhrss.2021.94035
- [25] Olugbemi, S. (1987). *The Civil Service and Development*. In *Alternative Political Future for Nigeria*, (ed). S., Olugbemi, Lagos: Nigerian Political Science Association.
- [26] Onuoha, B. (1993). *Public Administration: Basic Principle, Techniques and Processes*. In *Elements of Politics*, (ed). R. Anifowose and F. Enemuo, Lagos: Malthouse Press.
- [27] Onyishi, T.O. and Omemma, D.A. (2010) *Understanding Social Research*. Enugu: John Jacob 's Classic Publishers Ltd.
- [28] Public Service Institute of Nigeria. (2012) *Public Service Reforms in Nigeria*. www.psin.gov.ng
- [29] Rose, J. Munch, J. R. & Skaksen, P. (2008). "Human Capital and Wages In Exporting Firms," *Journal Of International Economics*, Elsevier, Vol. 75 (2).
- [30] Yusuf, S.A. (2003) *Sampling Techniques*. In Agbola, T. Egunjobi, L. Olatubora, C.O. Yusuf, O.
- [31] and Alabi, M. (2003) (eds) *Contemporary Social Science Research Method a Practical Guide*. Lagos: MURLAB Search light wisdom Educational Service.
- [32] Appolos-Christian-Tribune Online Nigeria, Jan 30, 2022 SSANU Tasks FG On Minimum Wage
- [33] Payment Arrears, IPPIS Unbundling, Terrible State of Nigerian Roads <https://tribuneonline.ng/ssanu-tasks-fg-on-minimum-wage-payment-arrears-ippisunbundling-terrible-state-of-nigerian-roads/>