IMPLEMENTATION CHALLENGES AND IMPACT OF INTEGRATED PAYROLL AND PERSONNEL INFORMATION SYSTEM (IPPIS) ON THE NIGERIAN PUBLIC SECTOR

OGIRIKI, Tonye
Department of Accounting
Management Sciences
Niger Delta University Amassoma, Bayelsa State
tonyeogiriki@gmail.com

ATAGBORO, Emmanuel
Department of Accounting
Management Sciences
Niger Delta University Amassoma, Bayelsa State
atagboroemmanuel@ndu.edu.ng

ABSTRACT

This study examined the challenges of implementation and impact of integrated payroll and personnel information system for Nigeria. A descriptive research design was adopted. Federal government workers in Bayelsa State who have a minimum NCE/OND degree in Finance and Administration are included in the research population. The study collected data using a structured questionnaire. The Spearman Rank Correlation Coefficient was used to test the hypotheses formulated to guide the study. The study found that the implementation of IPPIS in Nigeria's public sector has challenges. The study also found that IPPIS significantly impact fraud and payroll administration in Nigeria's MDAs. Thus, the study concludes that implementation of IPPIS has significant impact on dishonest activities in Nigeria's Public Service; and that IPPIS essential to successful administration of Federal Public Service. The study recommends that IPPIS should be created at federal, state, and local government levels and that regular personnel audit should be conducted using an automated system to ascertain the real staff strength in each MDAs.
Keywords: Fraudulent practices, Nigerian, MDAs, public sector, payroll management

INTRODUCTION

Prevalence of corruption in a society results in backwardness and underdevelopment. The level of corruption in a country determines the level of development and affects the country in multiple ways, including costing lives (Transparency International, 2017). In a bid to curb the menace of corruption in Nigeria after decades of military rule, various sectors of the Nigerian economy have evolved, and are undergoing systematic reforms and reorganization since 1999. These reforms ranged from provision of electric power to personnel management and from agriculture to finance and several others. These reforms are geared towards enhancing efficiency, transparency, and accountability in administration and reducing fraud and corrupt practices inimical to Nigeria's economy and its growth and development.

However, the Nigerian public service have had a couple of unsuccessful implemented reforms in the past in areas associated with payroll management, personnel Management, among others, due

to poor project management, lack of high level of commitment, a lack of willingness to reform at the institutional level, inadequate technology and scarcity of human resources. With support from the World Bank, Nigeria's government launched numerous public service reform programs, including modernizing the human resource management and payroll services to counteract the dysfunctional behavior of manual filing systems. These reforms resulted in the creation of the integrated payroll and personnel information system (IPPIS), a computerized version of the country's manual processes (Kaoje, 2020) and to serve as an anti-fraud measure. IPPIS promised a comprehensive electronic financial solution that incorporates payroll and accounting computerization in order to enable the government better manage public resources.

IPPIS was envisioned to inform a trustworthy complete database in the public sector; simplifying workforce planning, reduce waste and leakage in administrative and pension operations, and pay employees' wages at a reduced cost in time and money. As a result of these and other anticipated benefits, IPPIS was implemented to ensure that civil officials' salaries were paid on time, unscrupulous practices like the "ghost worker syndrome" are eradicated, and the government could appropriately budget for on-going expenses. GIFMIS, which incorporates the IPPIS, is a constituent of Nigeria's Economic Reform and Governance Project (ERGP) (Agboola, 2018).

The Nigerian Federal government has difficulty determining the specific number of people working in government ministries, departments, and agencies because of a lack of publicly available information (MDAs) due to inadequacies manual payroll systems. Some government employees got numerous levels of compensation, while others who were recruited elsewhere or were not employed by the government received salaries. As a result, obtaining accurate wage information for use in government planning and budgeting is increasingly difficult. IPPIS aims to solve this issue while also reducing the government's overhead expenditures. For the purposes of ensuring timely and accurate payment of federal employees' wages, tax withholding, third-party dues transfer, payroll deduction enrollment into IPPIS, and other related activities, this project was initiated in 2007.

Despite the accolades IPPIS received from the Government in the areas of eradicating ghost worker, minimizing wastage in recurrent expenditures and improving personnel and payroll management; its implementation have had a couple of challenges that had caused delays in enrolling all MDAs into the platform as many civil servants are yet to fully accept the system based on the experiences of existing members of IPPIS and experiences of other countries that implemented an integrated system related to IPPIS. IFMIS, a program that is similar to IPPIS, has been shown to not completely control corruption, but it can open up other forms of corruption, such as when third-party deductions and overpayment deductions are diverted from the system into private accounts of individuals, according to Dorotinsky (2009) after studying it. One should be conscious of the system's limits while using an integrated system to combat corruption (Dorotinsky, 2009).

IPPIS implementation has not been studied in terms of how it affects civil servants in the state of Bayelsa because previous research has only focused on the effects of IPPIS on government budget management and the phenomenon of ghost workers, which has not given much attention to the effect of IPPIS implementation on civil servants (Iorun, 2012). Consequently, this study

intends to study the challenges of implementing and the impact of the implementation of IPPIS on Nigeria's public sector. The study is guided by the following research hypothese:

Ho$_1$: There are no dynamics to the implementation of IPPIS in Nigeria Public Service.

Ho$_2$: Implementation of IPPIS has no substantial upshot on fraudulent practices in Nigeria's Public Service.

Ho$_3$: IPPIS implementation has no substantial impact on payroll management of MDAs in Nigeria.

LITERATURE REVIEW

The Integrated Personnel and Payroll Information System (IPPIS) in Nigeria

The Federal Government deployed IPPIS to improve efficacy and efficiency in the public service by centralizing payroll and streamlining public finance management. Consolidated revenue funded federal departments, agencies, and ministries are required to enroll in the IPPIS platform in the expectation alleviating problems of inefficient use of resources, lack of central supervision, and a dearth of accurate numbers (Aganga, 2011). The focus of IPPIS is to provide a viable solution to eliminate ghost workers from payroll, no matter how worrisome and sad recent trends have been. There was a salary bill decrease of $10.5 million euros or $11.5 million in February 2016, according to Festus Akanbi, Kemi Adeosun's special adviser on finance. There were 23, 846 non-existent employees removed from the payroll by the federal government.

Some issues remain for IPPIS despite its achievements. According to the Bureau of Public Service Reforms (BPSR) (2015), some of the most pressing issues include: IPPIS is not yet extensively utilized; Payroll is the only one of the product's seven components that appears to be in use at present. MDAs Service-wide have yet to use the Human Resource modules meant to manage employee registration, posting, promotion, training, punishment, and dismissal. The project's failure may be traced in part to poor project management and the current contractor's inability to deliver on their commitments. An issue with MDAs being unable to connect to the Platform safely and reliably using a Virtual Private Network (VPN) has hampered the launch of IPPIS; the processing of matters related to departure and termination has been delayed because HR modules (retirement, expulsion, passing, and so forth) have not been implemented; and for IPPIS, key control agencies are accountable for a specific area of the scheme.

A new administrative structure to deal with this problem is on the way, but the majority of IPPIS workers at MDAs have not received Oracle training, and those who have been transferred to other MDAs have not. No one in the IPPIS Service-Wide organization has the drive to carry out the difficult tasks they have been assigned. MDAs do not use IPPIS reports for workforce management (ix) Since this writing, Gombe's Secondary Data Replication Center has been deactivated due to lack of adequate infrastructure, such as slow or non-existent internet access, technological impediments and difficulties with transferring pay points when employees are transferred from one agency to another. It is because of the lack of adequate infrastructure, such as slow or non-existent internet access; technological impediments; and difficulties with transferring pay points when employees are transferred from one agency to another. In an effort to explain the challenges caused by the erroneous posting of IPPIS staff, the current method was

conceived Moving officers around too frequently will be eliminated if this method is kept in place (BPSR, 2015).

Public Service Reforms in Nigeria
When it comes to making things better, reform is not meant to apply to all kinds of alterations. It is necessary for an intervention to be planned and implemented methodically in order to qualify as a kind of reform, and it must result in a fundamental shift in thinking and behaviour in terms of value and service provision (Agboola, 2016). The central government announced that it has begun the process of enrolling all ministries, departments, and agencies' service staff in the IPPIS, a technology-based system for tracking personnel and payroll. Ahmed Idris, the Federation's Accountant General, said the enrollment will aid in resolving pressing problems plaguing the system. A reform plan to address the ghost worker problem, credential forgery, and the spread of personnel working in many locations has been developed in Nigeria's public sector.

These are just a few examples of the many that point to a lackluster record-keeping system, feeble accountability, a blemished and opaque procurement system, accounting, auditing, and budgeting techniques, an aging labour force, deterioration in the value of public service, inadequate succession planning, and ineffective or inappropriate organizational structures as indicators of this (Olaopa, 2008). The IPPIS is one of several federal government reforms aimed at increasing the efficacy and efficiency of government services in Nigeria. It is the goal of the IPPIS program to improve public finance management and establish a national payroll system. Consolidated revenue fund-funded federal departments, agencies, and ministries must enroll in the IPPIS platform. The AGF has stated that when the system is fully operational, it would help resolve concerns such as ineffectiveness and the inability to maintain data consistency owing to a lack of central management. The country's reduction in personnel replacement costs was also observed, he said (Aganga, 2011).

Human Resource Management (HRM)
HRM refers to the management of a company's employees in line with organizational policies that increase the contribution of people to the company's effectiveness (Ifeyinwa, 2010). There are times when the goals of a company and those of its personnel don't line up. For instance, the company wants to reduce labor costs but employees want their salaries increased. Employees, as well as labor unions and the government, which oversees compensation and other areas of personnel policy, may disagree. HRM is responsible for resolving these disagreements. Reduce inconsistency between organizational goal and employees' goal is one strategy to handle disputes. HRM may be described as a collection of principles and practices that guide the way people go about their jobs and how they interact with one another on the job (Ifeyinwa, 2010).

Theoretical Foundation
Socioeconomic accounting theories have been used to promote the development and implementation of IPPIS. Thus, this study is founded in the stakeholders theory and the public finance management theory.

Stakeholder theory: A stakeholder is any entity that an organization tries to influence and that has an impact on the organization (Mbotor, 2019). Customers, government, rivals, regulatory agencies, and political activist organizations are among the most often stated stakeholders of a business. These groups have long been acknowledged as having a considerable impact on an organization's existence (Mbotor, 2019; Murray & Vogel, 1997). According to Nwosu (2010), IPPIS has a wide range of stakeholders, including those who are directly impacted by the system and those who have an interest in or are influenced by it but are not directly linked to the system. IPPIS system custodians, operators, and schedulers; personnel/salary managers at MDAs; and organizations in charge of monitoring IPPIS are also included. Stakeholders' opinions and standards may also include topics like multinational firms' usage of child labor in other countries. Stakeholders theory emphasizes the importance of a company's capacity to adapt to the requirements of multiple stakeholders. The approval of IPPIS by the federal government was attributed to stakeholder pressure, notably that of individuals opposed to corruption. The government provided strategic views as a possible response to the apprehensions and anticipations of major stakeholders (Mbotor, 2019).

Public finance management theory: This idea was based on the premise that the government should effectively manage the mobilization and expenditure of financial resources for the benefit of its constituents. Resource mobilization, program prioritization, budgeting, and resource management are all part of this process. Controlling dangers is also a part of it. To prevent the misuse of public monies, IPPIS was first implemented.

Impact of IPPIS on Nigeria's Public Service

Faraj and Anichebe (2017) observed that the adoption of IPPIS has statistically significant effect on employee well-being across fifty different ministries, departments, and agencies. Reports has it that the government can save significant amounts of money by discovering and deleting ghost workers from the payroll (Olumuyiwa, 2018). Micah and Moses (2018) reports that IPPIS reduced fraud significantly but observes that MDAs have yet to establish private virtual network connection to the IPPIS platform. Enakirerhi and Temile (2017) evaluated IPPIS's strengths, weaknesses, and future prospects in Nigeria. They study found that IPPIS decreases corrupt practices. The study also indicates that with better management reporting and information, there can be only few impediments to skills transfer concerns, such as inadequate infrastructure, technology barriers for inferring MDA transfers and opposition from stakeholders.

Effiong et al. (2017) examined the effects of TSA, IPPIS, and IFMIS installation in Nigeria's public sector fraud management and found a positive and substantial correlation between TSA (IPPIS), IFMIS (TSA), and IPPIS and fraud management. Enakirerhi and Temile (2017) observed that IPPIS deployment delivers accurate and trustworthy personnel information, a decrease in unethical and sleazy operations, and convenience of current scientifically precise forecasting. Abiodun and Alphonsus (2019) found that adoption of IPPIS improves employees' welfare in 50 Ministry departments and agencies. Ibanichuka (2019) provides that government's capacity to plan and budget improved significantly. after the implementation of IPPIS; while Kaoje and Sunday (2020) reports that IPPIS impacts Nigeria's civil service payroll administration transparency. However, it was averred that, in order to ensure that IPPIS operates in accordance with all applicable rules and regulations, as well as Financial Regulations and IPPIS, the system's internal control mechanisms should be strengthened and that the program

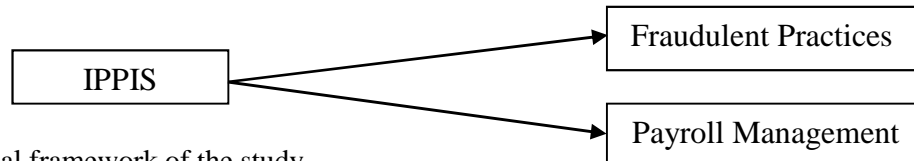should be audited regularly (Kaoje & Sunday, 2020) to identify and close any fraud-enabling loopholes.

Fig. 1: Conceptual framework of the study

METHODOLOGY

This study employed a descriptive approach. The population of the syudy comprised Federal government employees in Bayelsa State with at least NCE/OND in finance and administration served as test units. Federal government MDAs in bayelsa State includes FMC Yenagoa and Otuoke branches, Federal University Otuoke, Immigration, Federal Road Safety Commission, Nigeria Police Force, Corporate Affairs Commission, Nigerian Communication Commission, Federal Inland Revenue Service and National Population Commission. A total of 226 federal government employees were sampled. A structured questionnaire, divided into 2 sections served as the research instrument. The first section of the questionnaire elicited the demographics of respondents while the second part which was designed in the Likert scale elicited information relating to the study variables. A research assistant was employed to facilitate the administration of questionnaire. The researchers also conducted face-to-face interviews with individuals. The questionnaires were dropped off and picked up at a later date using the drop and pick procedure.

The content validity of the instrument was determined by sending to it public sector accounting specialists to make required input and modifications before it was administered. The test re-test was used to determine the reliability of the instrument. The instrument was administered on 20 respondents outside the study population at an interval of two weeks to assess the reliability of the instrument before it was used in the study. Data analysis was done using descriptive statistics, while the Regression statistic was used to test the hypotheses formulated to guide the study. The model below which provides a statistical technique for assessing implementation challenges and impact of IPPIS in Nigeria was utilized:

$$Y = +b_1 X_1 + b_2 X_2 + b_3 X_3 + .$$

Where: =constant/the interference point of the regression line and the; y-axis b_1, b_2…..b_7 = the coefficients of the independent variables that will be determined.
Y= IPPIS; X_1= Implementation challenges; X_2= Fraudulent Practices; X_3= Payroll Management and   = error term

DATA PRESENTATION, ANALYSIS AND DISCUSSION OF FINDINGS

This section of the paper presents the extracted raw data drawn from the field exercise.
Table 1: Administration of Questionnaire

	Questionnaire Administered	Questionnaire Retrieved	% of retrieval
Total	226	178	78.7

 Source: Survey Data, 2022

Table 1 show details of questionnaire administration and retrieval. The instrument was administered on 226 respondents in the studied MDAs. A total of 178 were retrieved and this represent 78.7% rate of success.

Table 2: Demographic Details of Respondent

Years in Company			Qualification of Respondents			Gender		
Years	**Freq.**	**%**	**Qualifi.**	**Freq.**	**%**	**Sex**	**Freq.**	**%**
Below 5 years	27	15.1	BSc	81	45.5	Male	112	62.9
5yrs-10yrs	52	29.2	HND	41	23	Female	66	37.1
10yrs& above	113	63.4	OND/NCE	11	6			
			M.sc	32	17.9			
			Ph.D	6	3.3			
			Others	7	3.9			
Total	178	100	Total	178	100	Total	178	100

Source: Survey Data, 2022

Table 2 above shows that 27 representing 15.1% of the respondents have below 5 years of working experience; 52 respondents representing 29.2% have 5-10years working experience; while 113 respondents representing 63.4% have more than 10years working experience. On respondents academic qualifications, the first degree (BSc) had 81 which represents 45.5% of the respondents, 44 respondents have HND qualification. The 2nd degree had 32 (17.9%) respondents. Other degree qualifications were 3.9% that is 7 respondents. On gender, Table 2 shows that 66 representing 37.1% are female while 112 representing 62.9% are male.

Table 3: Descriptive Result on Challenges associated with Implementation of IPPIS

S/N	Question Items	SA (5)	A (4)	MA (3)	D (2)	SD (1)	Agg	$\bar{X}$
1.	Lack of progress in Nigeria's technical infrastructure	65 (36.5)	76 (42.7)	33 (18.5)	3 (1.7)	1 (0.6)	735	4.1
2.	Competence or authority's refusal to properly implement the plan.	92 (51.7)	55 (30.9)	25 (14.0)	2 (1.1)	4 (2.3)	763	4.3
3.	Failure to adequately train government employees, resulting in longer consultant stays.	28 (15.7)	45 (25.3)	25 (14.0)	36 (20.2)	44 (24.7)	511	2.9
4.	Employees transferred from IPPIS MDA to a non-IPPIS MDA, causes pay point transfer problem.	69 (38.8)	74 (41.6)	24 (13.5)	7 (3.9)	4 (2.3)	731	4.1
5.	Dissatisfactory support infrastructure, including poor internet usage.	29 (16.3)	54 (30.3)	49 (27.5)	34 (19.1)	12 (6.7)	588	3.3

Source: Survey Data 2022 (All figures in the parenthesis are %)

Table 3 above shows the challenges associated with IPPIS implementation in Nigeria. The Table shows that question item 1 with mean scores of 4.1, shows that respondents strongly agree to poor technological infrastructure and underdevelopment in Nigeria as a challenge to IPPIS. Question item 2 has a mean score of 4.3. This shows that IPPIS is also a difficulty because of a lack of competence or simply reluctance on the part of the authority to properly apply it. Response from respondents falls within the range of agree. According to the responses of respondents to question item 3, IPPIS has a problem due to a shortage of government people who have the necessary capabilities. As of this writing, the average rating is 2.9 out of 5. IPPIS MDA to non-IPPIS MDA transfer of pay points appears to be a major issue in the fourth question item, which has a mean score of 4.1. The mean score for the last question is 3.3. Respondents appear to be in agreement that IPPIS has a significant problem due to a lack of adequate auxiliary infrastructure, such as widespread internet access.

Table 4: Results on effect of IPPIS on Fraudulent Practices in Nigeria's Public Service

SN	Question Items	SA 5	A 4	MA 3	D 2	SD 1	Agg	X
1.	Remove or minimize widespread corruption and maximize production for the benefit of everybody.	79 (44.4)	57 (32.0)	32 (17.9)	7 (3.9)	3 (1.6)	736	4.1
2.	Eliminate collection of salaries from more than one ministry	92 (51.6)	57 (32.0)	21 (11.7)	3 (1.6)	5 (2.8)	762	4.3
3.	Stopped personnel from collecting salaries of ghost or non-existing workers.	29 (16.2)	54 (30.3)	49 (27.5)	34 (9.1)	12 (6.7)	588	3.3
4.	Ministerial budgets that are overestimated in two ways, resulting in two forms of corruption.	65 (36.5)	76 (42.6)	33 (18.5)	3 (1.6)	1 (0.5)	735	4.1
5.	Due to the simplicity of replacing file records and other sharp activities, the fabrication of age and certificate of local government of origin is eliminated.	28 (15.7)	45 (25.2)	25 (14.0)	36 (20.2)	44 (24.7)	511	2.9

Source: Survey Data 2022 (All figures in the parenthesis are %)

Table 4 indicates the impact of IPPIS on Nigeria's public service fraud, as seen in the graph above. Mean score of 4.1 indicates that reducing or eliminating widespread corruption and serving the society for maximum production are possible outcomes of question item 1. An acceptable range of measurements is found here. Question 2 showed that the average score of 4.3 eliminated the collection of salary from many ministries. The measuring scale shows that this is in the middle of the normal range for the item in question. Question item three with mean score 3.3 shows that respondent agree that stopped personnel from collecting salaries of ghost or non-existing workers. The forth question item has a mean score of 4.1 which reflect a strongly agree option from the measurement scale. This means that overestimation of ministerial budgets is subject to rigorous inspection, which might exacerbate corruption by feeding it in two directions. Based on question item 5's mean score of 2.9, it appears possible to remove age and local government origin certificate fraud by replacing files and other sharp tactics. According to the scale used in the measurement, this is an agreeable alternative choice.

Table 5: Results on impact of IPPIS on payroll management of MDAs in Nigeria

SN	Question Items	SA 5	A 4	MA 3	D 2	SD 1	Agg	X

1.	Allows scientists to budget for future research expenses.	68 (38.2)	41 (23.0)	47 (26.4)	14 (7.8)	8 (4.4)	681	3.8
2.	IPPIS reduces fraud because it is central and directly linked to employees' accounts.	46 (25.8)	77 (43.2)	44 (24.7)	7 (3.9)	4 (2.2)	688	3.8
3.	Expanding and synchronizing the country's identity payroll management system would serve as a database for the government.	79 (44.3)	61 (34.2)	35 (19.6)	2 (1.1)	1 (0.5)	749	4.2
4.	IPPIS' unified payment system allows government to know its workforce's salary bills and promote precise budgeting.	79 (44.3)	57 (32.0)	32 (17.9)	7 (3.9)	3 (1.6)	736	4.1
5.	Its potential to scrutinize has helped central bank to monitor the account of civil servants to cut-down duplicate payment of salary.	28 (15.7)	45 (25.2)	25 (14.0)	36 (20.2)	44 (24.7)	511	2.9

Source: Survey Data 2022 (All figures in the parenthesis are %)

The IPPIS has had a significant influence on the payroll management of Nigerian MDAs, as seen in Table 5 above. A mean score of 3.8 for question 1 indicates that the respondents agree with the choice scale. Question item 2, also has a mean score of 3.8, which fall within the agree measurement scale. Third question item with a mean score of 4.2, shows that respondent strongly agreed option in the scale. The fourth question item present a mean score of 4.1, which falls within the agree option scale. Finally, question item 5 with a mean score of 2.9, shows that respondents moderately agree to the question item.

Table 6: Descriptive Results on IPPIS

SN	Question Items	SA 5	A 4	MA 3	D 2	SD 1	Agg	$\overline{X}$
1.	Information about the number of people on the payroll that is accurate and dependable.	92 (51.6)	57 (32.0)	21 (11.7)	3 (1.6)	5 (2.8)	762	4.3
2.	Corruption and unethical behaviour must be curbed or eradicated.	46 (25.8)	77 (43.2)	44 (24.7)	7 (3.9)	4 (2.2)	688	3.9
3.	Scientific budgeting and estimation	61 (34.2)	79 (44.3)	35 (19.6)	2 (1.1)	1 (0.5)	731	4.1
4.	Provision of future statistics and database reference	92 (51.6)	55 (30.8)	25 (14.0)	4 (2.2)	2 (1.1)	763	4.2
5.	Enable synchronization of employment data base.	29 (16.2)	54 (30.3)	49 (27.5)	34 (19.1)	12 (6.7)	588	3.3
6.	Reduction of cost of governance and recruitment	46 (25.8)	77 (43.2)	44 (24.7)	7 (3.9)	4 (2.2)	688	3.9

Source: Survey Data 2022 (All figures in the parenthesis are %)

Table 6 above shows the extent of IPPIS in Nigeria. From the above table 6, question item1 has a mean score of 4.3, which means that respondents strongly agree in the option scale. Question item 2 revealed a mean score of 3.9. This implies that respondents agree to the option in the scale measurement. Question item 3 reflects a mean score of 4.1. Forth question items show a mean score of 4.2 and this present a strongly agreed option in the measurement scale. The fifth question is presented with a mean score of 3.3. Question item 6, shows a mean score of 3.9, which relatively falls within the agree range.

Table 7: Challenges of implementation of IPPIS and Nigeria Public Service

	Challenges of	Nigeria's

			implementation of IPPIS	Public Service
Spearman's rho	Challenges of implementation of IPPIS	Correlation Coefficient	1.000	.633**
		Sig. (2-tailed)	.	.000
		N	178	178
	Nigeria's Public Service	Correlation Coefficient	.633**	1.000
		Sig. (2-tailed)	.000	.
		N	178	178

**. significant at the 0.01 level.
SPSS output of data analysis (2022).

IPPIS implementation issues and Nigeria's public service appear to be linked in the Table above, with a rho of 0.633 at p = 0.00 < 0.01, it the relationship is also significant. Thus, the null hypothesis is rejected. Therefore, adoption of IPPIS in the Nigerian Public Service faces several difficulties.

Table 8: Correlational outcome between implementation of IPPIS and fraudulent practices

			Implementation of IPPIS	Fraudulent practices
Spearman's rho	Implementation of IPPIS	Correlation Coefficient	1.000	.741**
		Sig. (2-tailed)	.	.000
		N	178	178
	Fraudulent practices	Correlation Coefficient	.741**	1.000
		Sig. (2-tailed)	.000	.
		N	178	178

**. significant at the 0.01 level.
SPSS output of data analysis (2022).

There is a strong connection between the implementation of IPPIS and duplicitous behaviours, as shown by the rho value of 0.741 at a p = 0.00 < 0.01, the connection is also significant. Thus, the null hypothesis is rejected. In other words, the deployment of IPPIS has a substantial relationship with fraudulent activities in Nigeria's Public Service.

Table 9: Showing correlation results on the relationship between implementation of IPPIS and payroll management

			Implementation of IPPIS	Payroll management
Spearman's rho	Implementation of IPPIS	Correlation Coefficient	1.000	.516**
		Sig. (2-tailed)	.	.000
		N	178	178
	Payroll management	Correlation Coefficient	.516**	1.000
		Sig. (2-tailed)	.000	.

	N	178	178

**. significant at the 0.01 level.
SPSS output of data analysis (2022).

Implementation of IPPIS and payroll management have a strong correlation, as seen in the results in Table 9, with rho of 0.516 at $p = 0.00 < 0.01$, it is also significant. Hence, the null hypothesis is rejected. IPPIS deployment significantly relates to Payroll management in Nigeria's MDAs.

DISCUSSION OF FINDINGS

The first hypothesis indicated that introduction of IPPIS in Nigeria's Public Service is fraught with difficulties. Stakeholders that have fought the project needlessly include government staff who lack necessary skills, internet penetration and technological impediments, and a problem with the transfer of pay points resulting from worker posting IPPIS compliant MDA to non-IPPIS compliant ones (BPSR, 2015). IPPIS role players who have been trained for three years and are only allowed to be transferred to a new MDA if they have not been reassigned to a new position are the subject of the present policy. If this regulation is strictly adhered to, the issue of police moving too frequently will be addressed.

IPPIS deployment has had a considerable impact on Nigerian public service fraud, according to the second hypothesis. Idiris et al. (2015) explored the "ghost worker" situation in the public sector and how IPPIS may be utilized to solve it. SROC was used to evaluate the primary data as well as the secondary data. Academics advocate that the IPPIS be implemented in the public sector because of these factors and in an effort to promote a virulent economy.

IPPIS installation has had a major influence on payroll administration in Nigeria's MDAs. IPPIS, according to Kaoje et al. (2020) has made Nigeria's public sector payroll management more transparent. Thus, government needs to strengthen IPPIS' internal control system to monitor potential fraud and to conduct regular audits and inspections of the program to ensure strict adherence to the regulations governing it operation.

CONCLUSION AND RECOMMENDATIONS

This study focused on examining the implementation challenges and impact of integrated payroll IPPIS on Nigeria's public sector. The empirical analyses reveal that the implementation of IPPIS is fraught with sundry challenges. The analyses also showed that IPPIS have considerable impact on Nigeria's Public Service Fraud, and that IPPIS has a considerable influence on MDA's payroll administration in Nigeria. Consequently, the study concludes that IPPIS implementation has significant impact on dishonest activities in Nigeria's Public Service; and that IPPIS is essential to successful administration of Federal Public Service. Therefore, the study recommends that:

1.   IPPIS should be created at federal, state, and local government levels and that regular personnel audit should be conducted using an automated system to ascertain the real staff strength in each MDA.

2.   Automated audits of employees in the state government service commission should be carried out in order to get an accurate number of employees. Corrupt officers found guilty of ghost worker fraud should be punished to serve as a warning to others.

REFERENCES

Adaja, J. & Audu J. (2015). Integrated Personnel Payroll And Information System (IPPIS): A panacea for ghost workers syndrome in Nigerian public service. *International Journal of Public Administration and Management Research*, *2*(5), 55-64.

Aderounmu, G. A. (2017). Jobs nowhere but everywhere: Resolving Nigeria's crisis through information technology. *Inaugural lecture Series 304*. Obafemi Awolowo University, Ile-Ife.

Adongoi, T., & Victor, E. A. (2012). Corruption in the civil service: A study of payroll fraud in selected ministries, departments and agencies (MDAs) in Bayelsa State, Nigeria. *Research on Humanities and Social Sciences, 6*(3), 53-63.

Aganga, O. A. (2011). The project implementation commenced at the bureau of public servicereforms. *A paper delivered at workshop for Ministries in Abuja*. 1-10.

Agboola, T. O. (2016). Service compact and service delivery in Nigeria: an empirical study, *International Journal of Politics and Good Governance*, *7*(7), 1-26.

Allen, R., Hemming, R., & Potter, B. H. (2013). *The international handbook of public financial mangement*. Palgrave Macmillan.

Anifowoshe, R. (2002). Corruption: A political Perspective. In M. A. Adejugbe (Ed.). *Perspectives on Nigeria's Fledgling Fourth Republic*. Malthouse Press Ltd.

Anyaduba, J. O. (2013). Public expenditure, taxation and growth over the long-run: Nigeria's experience. *ESUT Journal of Accountancy, 4*(1), 23-24.

Bola, G., & Kauther, A. (2016). 23, 000 Ghost workers: One civil servant found collecting 20 salaries. *Leadership newspaper*. Retrieved from http://www.leadership.ng/

Beaureu of Public Service Reforms (BPSR) (2015). Key challenges of IPPIS - Public Service Reforms in Nigeria (1999-2014). Retrieved from http://bpsr-nigeria.blogspot.com

Chen, Y. N., Chen, H. M., Huang, W., & Ching, R. K. H. (2006). E-government strategies in developed and developing countries: An implementation framework and case study. *Journal of Global Information Management*, *14*(1), 23-46.

Department of IPPIS (2012). The Integrated Personnel and Payroll Information System (IPPIS). *The World Bank Project,* 1-12.

Effiong, S. A, Oro, B. L., Ogar, G. U., Raphael, I. N., Etop, G. J., & Iroushu, B. R (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, 19*(8), 22-30.

Enakirerhi, L. I., & Temile, S. O. (2017). IPPIS in Nigeria: Challenges, benefits and prospects. *International Journal of Social Science and Economic Research, 2*(5), 3490-3497.

Federal Ministry of Finance (2016). *Federal government sets December deadline for the full implementation of IPPIS and GIFMIS*. Retrieved from http://www.finance.gov.ng.

Ibanichuka, E. A. L. (2019) Integrated payroll system and government recurrent expenditure in Nigeria. *International journal of advanced academic research Economic Evaluation*, 5(6), 2488-9849.

Idris, H., Adaja, J., & 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, 2*(5), 55-64.

Micah, L. C., & Moses, T. (2018). IPPIS and the Ghost Workers' Syndrome in Nigeria's Public Sector. *Scholars Journal of Economics, Business and Management,* 773-778

Odesa, J. O. (2014). The productivity of the Nigerian tax system: 1990-2013. *Journal of Economics and Finance 3(10),* 64-83.

Olukemi, I., & Babatunde, W. (2013). Public Sector Reforms: Implications for Human Resource Management in Nigeria. *British Journal of Arts and Social Sciences, 13(2),* 52-61.

Public Service Institute of Nigeria (2011). *Integrated payroll and personnel information system: Public service reforms in Nigeria.* Abuja: Public service institute of Nigeria.

Salisu, B. (2011). The Role of the Civil Services in Policy Formulation and Implementation. *Management in Nigeria, 47*(2), 64-72.

Sunday, A. E. (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, 19*(8), 22-30.

The Punch (2016). Nigerian Government removes 23, 846 ghost workers from payroll. *The Punch, 10*(5), 23-21.