Effect of Integrated Payroll and Personnel Information System (IPPIS) on human resource planning on the accountant general of the federation

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Abstract

This study examined the effect of the Integrated Payroll and Personnel Information System on human resource planning in the Accountant General of the Federation. The study is anchored on system theory. A survey research design was used to generate primary data. Findings from the study show that the Integrated Payroll and Personnel Information System (IPPIS) have facilitated human resources planning in the Accountant General of the Federation. The study also revealed that the Integrated Payroll and Personnel Information System (IPPIS) have reduced the cost of recurrent expenditures on staff emoluments. The study, therefore, concluded that the Integrated Payroll and Personnel Information System (IPPIS) have significantly enhanced human resource planning in the Accountant General of the Federation. Effective utilization of the Integrated Payroll and Personnel Information System has increased efficiency and organizational effectiveness in the public service. The study recommends that the Integrated Payroll and Personnel Information System facilitate full implementation of human resource planning so as to minimize errors associated with the payment of staff salaries in the Nigerian Public Service. The implementation of the Integrated Payroll and Personnel Information System should be designed to incorporate all the personnel emoluments in order to reduce conflict in the payment of personnel entitlements in the Nigerian Public Service

Keyword: Integrated payroll and personnel information system (IPPIS), fraud detection, accountability and transparency.

Co Authors
Introduction.

The Integrated Payroll and Personnel Information System(IPPIS) is one of the strategic implementation of the federal government of Nigeria to digitalize the manual based and file system marred with corruption, inefficiency and inaccuracy of a number of personnel in the civil service of Nigeria, lack of digital based system means that the federal government has no accurate and reliable number of personnel in the civil service and consequently, inaccurate and problematic budgeting in terms of recurrent expenditures in Nigeria. In an attempt to reduce and possibly eliminate these problems, the federal government in 2007 introduced the Integrated Payroll and Personnel Information system (IPPIS) billed to be implemented in phases. Thus, Mede[1] explained that reformation of the civil service, transparency and accountability, efficient delivery of service, improved human resource management, elimination of payroll frauds, accurate budgeting of recurrent expenditures, both the civil service and public service are some of the challenges and weaknesses that IPPIS was set to reduce and possibly eliminate. Evidences showed steady but very slow implementation of IPPIS with reported cases of ghost workers being removed from the federal payroll system. IPPIS is meant to uncover sharp practises such as ghost worker syndrome, multiple salary pay points, and other practises that have engulfed billions of naira from the economy in past years[2].

IPPIS is a product of the federal government's initiative to turn around the dwindling performance of the public and civil services. In 1999, after Nigeria's return to democratic rule, the Federal Government carried out a Public Sector Reform (PSR) study, which gave birth to the development of the National Strategy for Public Service Reform (NSPSR) in 2003[3].

The strategy was to be implemented through four cardinal programmes known as the four (4) pillars of NSPSR, precisely pillar 3 was aimed at "implementing a public financial management reform to achieve strategic, efficient and effective mobilization, allocation

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[1]Abubakar, I. Z. "Integrated Personnel and Payroll Information System (IPPIS) and the challenges of implementation." Journal of Innovation and Technology for Sustainable Educational Development 34, no. 3 (2020): 139. Cited in Mede, T. "Title of Mede's Article." Year of Mede's Article
[2]Ibid.
[3]ibid, 83

and use of public resources fiscal discipline, transparency, integrity and accountability through timely reporting". Accordingly, in order to achieve pillar 3, the economic reform and governance project of which the government system (GIFMIS) and integrated personnel and payroll information system (IPPIS) were created. These are digital based programmes aimed at public financial management (PFM) and the Human Resource and Payroll issues at the Federal level respectively

Thus, IPPIS is a form of identity system management aimed at providing a centralized data base to support personnel planning and decision making, automated storage of personnel records to aid staff enrolment, and monitoring against budgeting and prevention of wastages and leakages based on factual personnel records and information(Office of the Accountant General of the Federation). Essentially, IPPIS captures facial images, finger points of government employees, and store in a digitalized data based literary which can be accessed with authorization anywhere. The ghost worker syndrome has been a menace across all tiers of government and has led to government spending billions of naira resulting from the money being siphoned through payments of non-existing employees. Consequently, the geometric annual increase in wage bill has become worrisome hence the Nigerian Labour market has become saturated and the nation's economy being put in jeopardy. It therefore examines the effects of ghost workers syndrome and how the instrumentality of Integrated Payroll and Personnel Information System (IPPIS) could address the menace in the Public Service.

Numerous studies conducted on Integrated Payroll and Personnel Information System (IPPIS), financial reform, corruption and Public Service Reform have not proven any significant relationship between IPPIS and Human resource planning. For instance; studies conducted by Obara, Nangih and Agba, 2017[4]; Idris, Adaja and Audu[5]; Stanley[6];

[4]Obara, L. C., Nangih, E., &Agba, J. N. "Accounting Systems and Payroll Fraud in the Public Sector: A Survey of Selected Ministries and Parastatals in Rivers State, Nigeria." Journal of Accounting and Financial Management 3, no. 2 (2017): 10-24

[5]Idris, H., Adaja, J., &Audu, J. S. "Integrated payroll and personnel information system (IPPIS) panacea for ghost workers syndrome in Nigerian public service." International Journal of Public Administration and Management Research (IJPAMR) 2, no. 5 (2015): 55-64

[6]Stanley, U. C. "Public Service Reforms and Service Delivery: Joint Admission and Matriculation Board Abuja, Nigeria." Journal of Policy and Administration 2, no. 1 (2017): 83-91

Nabi, Ahmed and Rahman[7]; Ileka and Muogbo[8]; Enofe, Afiangbe and Agha[9]; Nyadezigbor[10]; Enakirerhi, and Sunny[11] all focus on IPPIS and financial reform, corruption and Public Service Reform but none of these studies examined the effect of Integrated Payroll and Personnel Information System on Human resource planning in Accountant General of the Federation. For instance Idris, Adaja and Audu(2015), examined the Integrated Payroll and Personnel Information System (IPPIS) and how it affects the Ghost Workers Syndrome in Nigeria Public Service.[12] Stanley examined public service reforms and service delivery with focus on (JAMB), most especially with the introduction of the Computer Based Test (CBT), online registration and the release of results within one week of examination.

The fact is that, all the above empirical studies vary from this current study due to difference in variables to be tested, area of study and time frame. More so, this current study is on effect of Integrated Payroll and Personnel Information System (IPPIS) on human resource planning in the Accountant General of the Federation while the previous studies were carried out using IPPIS, Civil Service reform, Public financial management as proxies and in some cases, these studies were carried out in other countries not in Nigeria, hence this study will fill the research gap using Integrated Payroll and Personnel Information System (IPPIS) as proxy to determine effect on human resource planning in the Accountant General of the Federation. The study seeks to answer the following research Questions: to what extent has the effect of Integrated Payroll and Personnel Information System on Human resource planning in Accountant General of the Federation? Has the implementation of Integrated Payroll and Personnel Information System (IPPIS) reduced staff emoluments in the

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[7]Nabi, MdNurun, Abu Al Tareq Ahmed, and Md Sahedur Rahman. "The empirical study on human resource management practices with special reference to job satisfaction and employee turnover at Investment Corporation of Bangladesh." *Human Resource Management Research* 7, no. 1 (2017): 54-64.
[8]Ileka, N. O., and U. Muogbo."Wages and Salary Administration and Employee Performance in Selected Government Ministries in Anambra State." *International Journal of Innovative Development and Policy Studies* 8, no. 1 (2020): 70-80.
[9]Enofe, A., S. Afiangbe, and D. Agha."Financial management reforms and corruption in Nigeria public sector." *Financial Management* 3, no. 7 (2017): 1-22.
[10]Nyadezigbor, E. Payroll Fraud, effects of Ghost Names on the Government wage Bill in Ghana. *Journal of financial studies, 4*(2), (2015).153-161.
[11]Enakirerhi, L.I., and Sunny, T. O. (2017)."IPPIS in NIGERIA: Challenges, Benefits and Prospects. *International Journal of Social Science and Economic Research* 2(5), 3490-497
[12]Stanley, David T. "Excellence in Public Service-How Do You Really Know?." *Public Administration Review* (2014): 170-174.

Accountant General of the Federation?

The main objective of this study is to examine the effect of Integrated Payroll and Personnel Information System (IPPIS) on human resource planning in the Accountant General of the Federation while the specific objectives are to: determine whether the implementation of the Integrated Payroll and Personnel Information System (IPPIS) reduced staff emoluments in the Accountant General of the Federation. Ascertain the effectiveness of Integrated Payroll and Personnel Information System (IPPIS) in eliminating payroll fraud in the Accountant General of the Federation

Literature Review
Integrated Payroll and Personnel Information System (IPPIS)

The Integrated Payroll and Personnel Information System (IPPIS) is one of the Federal Government of Nigeria Public Financial Management reform initiatives. It is aimed at improving the management of human resources and eliminating fraud in the Nigeria Public Service (IPPIS, 2012). IPPIS was introduced to accomplish the following goals (IPPIS, 2012): 1. Facilitate human resources planning by providing information for decision making; 2. Provide a ground for accurate budgeting and yearly recurrent expenditure on worker's emoluments 3. Monitor monthly payment of staff emoluments against FGN's annual budget to ensure minimal wastage and leakage 4.Eradicate

Payroll fraud such as numerous payments of emoluments to single worker or, payments of monthly salary to a fictitious employee; 5. Expedite easy storage, updating, and retrieval of staff records; 6. Ensure database integrity so that once entered cannot be manipulated by unauthorized users; 7.Improve confidence in the method of determining worker's emolument. 8. Prompt deduction and remittance to accounts of all third parties' payments such as Pension Funds Administration (PFAs), National Housing Funds (NHF), Pay as You Earn (PAYE), etc. Some Controls that Can Help Minimize the Risk of Payroll Fraud Include: proper segregation of duties in the payroll area including entering time data, authorizing time cards, commissions, or bonuses, distributing payroll, transferring funds to pay roll accounts, and reconciling the payroll bank account; Supervisors should be present at the beginning and end of shifts when an automated time keeping system is used; comparing the number of paychecks with the number of authorized workers, examining all time cards submitted for proper authorization, analytical review.

Human Resource Planning

Human Resource Planning can be defined as an inclusive and dynamic process that involves the identification of both current and future human resource needs as well as potential challenges in order for the department to consistently achieve its organisational objectives. It is also the two-way operational link between high level strategy and action-orientated implementation that can be regularly monitored and evaluated (Lavis and Birch, 2007). Therefore, HR Planning aims to ensure that an organization has the right people at the right place at the right time, all the time.

In the face of growing expectations and technological innovations in service delivery, and an aging population with varying and different needs than previous generations, decision makers are increasingly challenged to improve efficiency in the use of public service resources. Part of this is done by changing the level and mix of public service staff delivering services and by ensuring there is an adequate number of staff to meet the needs of citizens. Decisions about the level and deployment of public service human resources are often made in response to short-term financial pressures as opposed to evidence of the effect public service staff have on service delivery outcomes. There are three general approaches to determining staff levels and mix: a. use-based (how many public servants are required to maintain current service levels?); needs-based (how many public servants are required to meet the service delivery needs of the population?); and, c. Effective demand-based (how many public servants are required to meet society's commitment to service delivery?)[13].

While, as Lavis and Birch[14] have suggested, there is no unambiguous "right "way to model human resources, there is growing consensus that in order to be effective, morally justifiable, and politically defensible, public service human resource planning must be matched as closely as possible with citizen's service delivery needs. Unless we understand the needs of the population, it is difficult to plan for a workforce and system to meet those needs.

However, the re current cycles of over-and under supply of public servants that continue to plague most countries can in part be traced to the fact that while the stated goal of Public service human resources planning is to match human resources to need for services, decisions on how to allocate public servants are primarily based on

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[13]Department of Public Service South Africa(DPSA), (2008)
[14]Lavis, J.N., and S. Birch. Applying alternative approaches to estimating nurse requirements. *Canadian Journal of Nursing Administration, 10*(1),(2007).24-44

demand for services. It is being increasingly acknowledged that the factors which affect the matching of supply to need are many and varied. This suggests the need for the development, testing, and uses by decision makers of a dynamic model that adequately accounts for both the number of influencing factors and how each factor is likely to influence the others[15].

There is a strategic Framework to provide guidance and a holistic approach to HR Planning in the Public Service. An integrated strategic approach to HR planning that will facilitate the development and implementation of strategies, tools, and interventions to achieve departmental strategic objectives and the Government Programme of Action. This Strategic Framework is premised on the promotion of an integrated strategic approach for the development and implementation of HR Planning initiatives and on building HR Planning capacity within the Public Service. Furthermore, it is based on Government's Programme of Action, National priority areas and integrated strategic HR Planning interventions to achieve departmental strategic objectives[16].

The objectives for this Strategic Framework are to assist departments in understanding their roles and responsibilities with regard to the development and implementation of their HR Plans. It will further assist departments in terms of understanding the linkage between departmental strategic objectives and human resource planning. Of critical importance is that this strategic framework is a service delivery model for departments to adapt during their HR Planning processes[17]

Various approaches to HR Planning are being used globally by various institutions in conducting their human resource planning processes. For this particular strategic framework, our focus will be on two international institutions, i.e. the United States General Accounting Office (GAO)[18] and the Canada Public Service Agency (CPSA).[19]

United States General Accounting Office (GAO) Approach

According to GAO, the strategic workforce planning addresses two

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[15]DPSA ibid, 68

[16]Ibid.

[17]Tomblin-Murphy, Gail. "Health Human Resource Planning: A Conceptual Framework." Paper presented at the 15th International Nursing Research Congress, July 2004.

[18]United States General Accounting Office (GAO)

[19]Canada Public Service Agency (CPSA).

critical needs: Aligning an organisation's human capital program with its current and emerging mission and programmatic goals; and Developing long-term strategies for acquiring, developing, and retaining staff to achieve programmatic goals.

While agencies' approaches to workforce planning will vary, GAO identifies five key principles that strategic workforce planning should address irrespective of the context in which planning is done: These principles includes: Top management, employees, and other stakeholders in developing, communicating, and implementing the strategic workforce plan; determining the critical skills and competencies that will be needed to achieve current and future programmatic results; developing strategies that are tailored to address a ps in number, deployment, and alignment of human capital approaches for enabling and sustaining the contributions of all critical skills and competencies; building the capacity needed to address administrative, educational, and other requirements important to support workforce planning strategies; and monitoring and evaluating the agency's progress towards its human capital goals and the contribution that human capital results have made towards achieving programmatic results[20]

Canada Public Service Agency Approach

According to the CPSA, Integrated HR and Business Planning is the foundation for assessing and understanding the current and future needs of departments, agencies, and the public service as a whole. It is central to the successful implementation of the Public Service Modernisation Act (PSMA) and to the promotion of healthy organisations that retain competent, committed, and engaged employees across the PS. Further it is a building block in continuously improving and building the human capacity of the PS to deliver services to Canadians. Integrated, rigorous planning can mitigate risks associated with aging workforces, tight labour markets, technological changes, and soon[21].

According to Lavis and Birch[22] HR and business planning helped to identify optimal strategies and activities for such important HR management components as recruitment, retention, learning, development, employee engagement, promotion, succession, and employment equity. CPSA identifies the following six key principles of

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[20]Government Accountability Office, 2004
[21] CPSA, ibid
[22]Lavis and Birch, ibid

integrated HR and business planning: Planning takes place at all levels. Reflecting business needs and strong people management practises, integrated planning takes place in all organizations and at all levels across the PS. Planning is information-driven: planning processes and decisions are based on factual and timely information on current and future needs (demographic data, environmental scans, employee feedback, labour market information, etc[23].

Planning identifies risks and challenges. Planning processes identify challenges and key risks in delivering on priorities and outline options to mitigate critical issues. Planning is transparent, value-based, and well-communicated. Plans are communicated to employees and stakeholders[24]. Regular reporting on integrated planning takes place. Planning efforts and results are reported on annually by all organizations. Planning efforts are monitored, measured, and evaluated. Processes are established in all organizations to monitor performance and progress towards achieving the HR objectives outlined in the integrated plan. Regular reporting on integrated planning takes place. Planning efforts and results are reported on annually by all organizations. Planning efforts are monitored, measured, and evaluated. Processes are established in all organizations to monitor performance and progress towards achieving the HR objectives outlined in the integrated plan. The indices of human resource planning in personnel records include "the mandatory requirements and steps taken by ministries, departments, and agencies to implement their human resource management programmes." and Reduction in staff emoluments, such as reduction in the payment of salary and other entitlements[25]

One of the cardinal policies in the public service reform is the re-organisation of MDAs for effective service delivery. Federal bureaucracies have considerable number of duplicating and overlapping functions between agencies, and between tiers and arms of government. In doing this, the Federal government established the Bureau of Public Service Reforms (BPSR) in September 2003 as an independent agency in the Presidency to ensure the re-organisation and re-assigning of all Ministries, Departments and Agencies (MDAs) of all arms and branches of the federal government[26]. The restructuring policy ensures that all MDAs structure to have between 4 and 8 departments and 2-4 divisions per

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[23] ibid
[24] Ibid, 89
[25] Ibid, 93
[26]El-Rufai, N.A., The Accidental Public Servant, Ibadan: Safari Books Ltd. 2013.

department. These were approved by the Executive Council of the Federation on May 16th, 2007andapplicable to all MDAs immediately[27].

One of the complaints about Nigerian civil service is that it is over-bloated, large and unwieldy as many workers performing a duty that should have been done by few people. There was down-sizing of staff across all MDAs following the review of three critical questions: how many people do we need to do the job and what type and with what skills? And, what is the best way to get this work done?[28]. During the down-sizing process, it was observed that the civil service was rapidly ageing, mostly untrained and largely under-educated. Their average age then was 42 years, and over 60% were over 40years. Less than 12% of the public servants held university degrees or its equivalent. Over70% of the services were of the junior grades 01-06, of sub-clerical and equivalent skills[29].The cleaning up of Civil Service vis-à-vis down-sizing began with the head count of all civil servants across all MDAs. About 45,000 names were prepared by MDAs and forwarded to BPSR for removal[30]. As[31], noted that the first batch of officers that were retired involved a total of 35,700 officers. The Federal Civil Service Commission (FCSC) has already issued over 20,000 disengagement letters to the affected officers. Before the introduction of IPPIS, social assistance/pre-retirement training was organized for the disengaged officers at the conclusion of which Cheques covering several payments were issued to the retirees'. In terms of payroll reform, it was discovered that several public service employees were 'ghost workers' —non-existent people on the payroll which goes to staff of personnel and accounts departments[32].

In rectifying this anomaly, the Executive Council of the Federation approved the implementation of Integrated Payroll and Personnel Information System (IPPIS) to all MDAs in February 2006. IPPIS is computerized and biometric database that will capture all the bio-data of all employees during the headcount process and eliminates payroll fraud. El-Rufai[33] noted that 'in the Federal Capital Territory

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[27] ibid

[28]Eme, O. I., Chukwurak, D. C., and Iheanacho, E. (2015).Addressing revenue leakages in Nigeria, .*Arabian Journal of Business and management review, 5*(4), 1-19

[29] El-Rufai, ibid
[30] Ibid, 74
[31]Eme and Ugwu ibid, 28
[32]El-Rufai, ibid, 81
[33] Ibid.

(FCT), out of an initial headcount of 26,000, we found 3,000 ghost workers in the first round of audit. By the time they introduced biometric ID and centralized computerized payroll, we found nearly 2,500 who failed to show up for documentation.

The objective of the Integrated Payroll and Personnel Information System (IPPIS) is to enroll into the platform, all Federal Government MDAs that draws personnel cost funds from the Consolidated Revenue Fund. Since inception of the IPPIS project in April 2007, the department has saved the Federal Government of Nigeria billions of Naira by eliminating thousands of ghost workers.

Empirical Literature

Nabi, Ahmed and Rahman[34] examined the relationship between Human resource management with the job satisfaction, Motivation, Training and Development, Absenteeism and turnover, Teamwork and employee's participation and compensation. The study adopted documentary research designed. The data for the study were sourced from secondary sourced. Finding from the study revealed that, Human resource is the vital of all the elements of an organization. There are six elements in an organization like man, materials, machine, money, method and markets. Among them man is the important element of all. How are you conducting the human resources of an organization is the important issue of the organization. Human resources are working in the organization with a view to accomplishing the organizational objectives and end results. It further shows that, Motivation is firmly related with job performance of the organization, we know when motivation is more, productivity is higher and when motivation is low, the productivity is lower. Job performance is dependent on the team work and compensation and fair treatment should be done in determine the workers capability. The study revealed that, team work is collaboration between two or more persons, it is important issue to get the proper job and when team work is properly done it is become more possible to attain the goal of the organization. The study recommends that, when employees are satisfied with their basic needs then the employees will be satisfied more and the productivity will be higher and ultimate goal will be achieved and organizational discipline will be maintained.

Ileka and Muogbo (2020) investigated Human resource planning, wages and salary administration and employee performance in selected government ministries in Anambra State. The study adopted

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[34]Nabi, Ahmed and Rahman ibid.

survey research designed. The data for the study were sourced from primary source. Relevant theoretical, conceptual and empirical literatures were reviewed. The study was anchored on Maslow's Hierarchy of needs. Survey research design was employed and a total of nine government ministries were studied. The population of the study constituted 1920 employees of the selected government ministries out of which 374 employees were sampled for the study. Questionnaire was employed as the instrument for data collection. Simple percentage analysis and Multiple Regression Analysis were employed in analyzing the data. The study found that wages and salaries have significant positive effect on employee performance; cash bonus has significant positive effect on employee performance; minimum wage has significant negative effect on employee performance; fringe benefits have significant positive effect on employee performance; and monetization of fringe benefits has significant positive effect on employee performance in selected government ministries in Anambra state. The study concluded that effective wages and salary administration have significant positive effect on civil service performance. The study recommended that government should give priority to the welfare of those in its employment because they can make or mar government programmes.

Obara, Nangih and Agba[35], analyzed Accounting Systems and Payroll Fraud int he Public Sector: A Survey of Selected Ministries and Parastatals in Rivers State, Nigeria. The study adopted survey research designed. Data for the study was gotten from a structured and well validated questionnaire distributed to staff of Ministries, Departments, and Agencies (MDAs) of Government Parastatals in Rivers State of Nigeria. Data gathered were presented using descriptive statistical tools such as tables, percentages, and charts. Formulated hypotheses were tested at 0.05 level of significance level using t-tests and simple regression. Findings from the study revealed that there was significant correlation between the effectiveness of manual and computerized accounting system payroll fraud in the Nigerian public sector. Based on the findings, the study concluded that government should take strict methodology in recognizing the need for an active accounting and payroll system; which includes stiffer penalties in public sector. The study further recommends that everyone should join hands with EFCC and ICPC to curb corrupt practices in Nigeria. It further enjoined the Government to train Forensic accountants to block all the leakages in the Ministries and parastatals as an active measure to check the incidence of payroll fraud.

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[35]Obara, Nangih and Agba, Ibid.

Nyadezigbor[36] examined payroll Fraud, effects of Ghost Names on the Government wage Bill in Ghana. The study adopted survey research designed. The data for the study were sourced from secondary source. The purpose of the quasi experimental study was to extend Cressy's conceptualization of the fraud triangle theory to test the applicability of Reinikka and Svennson's graft estimation model by using non probability quota sampling of selected 85 heads of public agencies for participation in a cross-sectional survey, the estimated number of opportunities for ghost workers and the dependent variables of occurrence of ghost workers in the public sector in Ghana. Correlational and multiple regression analysis were used to discern the relationship between the dependent variable of number of ghost workers. Results revealed a statistically significant positive relationship between the numbers of opportunities for ghost workers. However, there was a negative relationship between the size of government agencies and both the number of opportunities for ghost workers and the number of ghost workers. The implications for social change includes recommendations to revise the financial administration act of Ghana by introducing new controls in the payroll administration at the controller and accountant Genesis Department to eliminate ghost workers from the payroll so that public funds can be saved to provide more public services for Ghanaians.

Enakirerhi, and Sunny[37] examined IPPIS in Nigeria, challenges, Benefits and prospects. This study explores the Integrated Payroll and Personnel Information System (IPPIS) in Nigeria by looking critically at the challenges of implementation of IPPIS, benefits to derive when IPPIS is fully implemented and what the future holds. The study adopted documentary research designed. The data for the study were sourced from secondary source.

TheIntegratedPayrollandPersonnelInformationSystem(IPPIS)isareformsystem, aimed at repositioning the public service for efficiencies and improved productivity which started in 2007 with pilot Ministries, Department and Agencies (MDAs) and has since been expanded to cover more MDAs. The IPPIS in Nigeria is very peculiar due to the peculiarity of the country. Because the paper or study is theoretically in Nature, did not attempt to do any empirical analysis but reaches its conclusion by articulating various federal government announcements and pronouncements, opinions of stakeholders, presentations to international bodies and various articles on the pages of newspapers and few published works. The study outlined

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[36]Nyadezigbor, ibid.
[37]Enakirerhi, and Sunny, ibid.

that accurate and reliable personnel information, education or elimination of corrupt and sharp practices, facilitation of modern scientific and accurate budgeting and forecasting are the major benefits of the IPPIS. The benefits are however, threatened by skills transfer problem, poor supporting, lack of will for accelerated implementation. Thus, accelerated and unbiased implementation that will enable smooth transfer of the IPPIS technology knowledge and skills from consultants to government personnel for effective management future integration and synchronization of IPPIS with other identity management system are keys to harnessing the benefits of the projects. They concluded that the future looks bright with IPPIS implementation set to serve as platform for budgeting projection and, acts as data base for national statistics and enable reduction in cost of governance.

Idris, Adaja and Audu[38] conducted a study on Integrated Payroll and Personnel Information System (IPPIS) Panacea for ghost workers syndrome in Nigeria. The study x-rayed the ghost worker syndrome as a menace across all tiers of government and has led to government spending billions of naira resulting from the money being siphoned through payment of salaries to non-existing worker or employees. The study adopted documentary research designed. The data for the study were sourced from secondary source. Consequently, the geometric annual increase in wage bill has become worrisome hence the Nigeria labour net has become saturated and the nation's economy being put in jeopardy. The paper therefore, examines the effects of ghost workers syndrome and how the instrumentality of the Integrated Payroll and Personnel Information System (IPPIS) could address the menace in the public service. The researchers elicit data from both primary and secondary sources. The data were analysed using the simple percentage, frequency tables, mean score and spear man rank order correlation technique. The paper concludes that ghost workers syndrome is highly imminent in the public service thus; recommends that the Integrated Payroll and Personnel Information System (IPPIS) Implementation should be adopted in the public sector to ensure a visible economy through enhanced productivity[39].

Gap in Literature: The fact is that all the above empirical studies differ from this current study due to differences in variables to be tested, area of study, and time frame. More so, this current study is on the effect of the Integrated Payroll and Personnel Information System (IPPIS) on payroll fraud in the Accountant General of the Federation.

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[38]Idris, Adaja and Audu, ibid.
[39]Enakirerhi, and Sunny, ibid.

While the previous studies were carried out using IPPIS, civil service reform, and public financial management as proxies, in some cases these studies were carried out in other countries and not in Nigeria. Hence, this study will fill the research gap using the Integrated Payroll and Personnel Information System (IPPIS) and human resources planning as proxy to determine the effect on payroll fraud in the Accountant General of the Federation.

Theoretical Framework

For the purpose of this study, the system theory propounded by Bertalanffy[40] was adopted. Bertalanffy emphasised that real systems are open to and interact with their environments and that they can acquire quantitatively new properties through emergence, resulting in continual evolution. The system approach to the policy process is well simplified by Kaufman[41]. There is no doubt that system theory, in its application, is essentially a demand on unitary wholes composed of interrelated parts between or among which interactions occur to a large extent.

Employing this approach, David Easton's[42] The Political System conceived the political system as integrating all activities through which social policy is formulated and executed; that is, the political system is the policy-making process.
What the system approach offers in progressing towards a problem solution is an analytical planning and control method for designing and developing the various parts or steps and their interrelationships that are needed to accomplish the outcome. Therefore, its application to the predicaments of the Nigerian Public Service in the process of issuance of diverse and different forms of facilities, the workability of the computerized financial accounting system, and the integrated payroll and personnel information system in the entity under study form part of the research process.

Application of system theory to the Integrated Payroll and Personnel Information System (IPPIS) and fraud detection in the Accountant General of the Federation: inputs such as financial data, personnel information, money, energy, time, and individual effort are employed

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[40]Bertalanffy, L. General System Theory: Foundations, Development, Applications, New York: George Braziller. 1968.
[41]Kaufman, R .A. (1972). Methods include easy stem approach and Individually Responsive, New York Basic Books, Inc.
[42]Easton, David. The Political System. New York: Alfred A. Knopf, 1953

in the system. The process used by the system to convert raw materials or energy from the environment into products that are useable by either the system itself or the environment includes financial planning, personnel decision-making, sharing information, constructing, soring, meeting in groups, discussing, shaping all variables and processes within the system, etc. The product or service that results from the system's output or processing of technical, social, financial, and human input is the output of the processed input procedure, such as financial software programmes, financial and personnel documents, decisions, laws, rules, etc. The processed information procedures, system quality, information quality, user satisfaction, individual impact, and organisational impact.

The relevance of system approach to policy process and indeed implementation of every adopted policy like the Integrated Payroll Personnel Information System reform in use by the public service cannot be over emphasised, especially for the fact that since Independence, the duties of the public service have expanded in line with the dynamics of human society, which has resulted in certain changes in the structure, scope, and nomenclature of the whole system of this entity called the Nigerian Public Service with the mandate area of coverage of service delivery to the generality of the people.

Public service with the aim of improving the operation of the system and the need of effective service delivery and reduction of irregularities like Ghost Workers Syndrome, Corruption, Falsification of records, Manual Filling System, Cost of Governance etc. cannot be over-emphasized which resulted in practical application of Information and Communication Technology(ICT)and Integrated Payroll and Personnel Information System(IPPIS) reform in the conduct and processing of most of the financial activities in the public services purchase -payment of salary, software database for all employees of the Federal Government Ministry, Departments and Agencies(MDAs), Treasury Single Account (TSA), e-remittance of Government Revenue, Electronic Data Capture and Finger prints

Methodology

Descriptive survey was utilized for the Study. Descriptive survey involves the administration of questionnaires to gather data in order to answer the research question(s) and/or analyze specific hypothesis. The population of this study is made up of 1,498 staff of the Accountant General of the Federation. The researcher utilizes

simpler and random sampling technique to select the sample population for the study, this is because simple random sampling technique is an unbiased surveying techniques. A statistical formula was used in determining the sample size according to Taro Yamane:-

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

Where n=sample size

N=total population size1 is constant
e=the assume errormarginortolerableerrorwhichistakenas5% (0.05)

$$n = \frac{N}{1+ N (e)^2} \quad \frac{1,498}{1+1,498(0.05)^2} \quad \frac{1,498}{4.76} \quad 398=(\text{sample size})$$

Primary and secondary methods were used to collect data for the study. The primary method used the instrument of questionnaire. The questionnaires were structured in close-ended manner. This enable the respondents to only thick the answer they feel appropriate to the question. Respondents were asked to express their agreement or otherwise on Five (5) point Like scales (5 =strongly agree; 4=agree, 3=undecided, 2 = disagree and 1 = strongly disagree). The questionnaire was distributed to the Auditors and Accountants and Human Resource Personnel of the Accountant General of the Federation in Nigeria which was retrieved after answering the prescribed question.

The documentary sources are;

1. Reports and memos related to the implementation of the integrated payroll and personnel information system in the Accountant General of the Federation.

2. Budgets and financial records that show the cost of implementing and maintaining the system.

3. Personnel files and records that demonstrate how the system has affected the management of human resources in the office.

4. Training manuals and materials used to educate staff on the use of the integrated payroll and personnel information system.

5. Any other relevant documents that shed light on the impact of the system on human resource planning in the Accountant General of the Federation.

Using the documentary method of data collection can provide valuable insights into how the integrated payroll and personnel information system has affected human resource planning in the Accountant General of the Federation. By analyzing relevant documents and records, researchers can identify trends, patterns, and key factors that have influenced the implementation and use of the system. This can help in making informed recommendations for improving human resource planning and management in the office.

Data Presentation

Analysis of Variance (ANOVA) was used to test all the hypotheses with the aid of Statistical Package for the Social Sciences (SPSS) 20.0 Version. The hypotheses were tested at 0.05 significant levels. The decision rule to accept or reject the hypothesis is that: when the calculated value of f-ratio is greater than the tabulated value, the study will reject the null hypothesis and when the calculated value of f-ratio is less than the tabulated value, the study will accept the null hypothesis.

The analysis used independent variables (IPPIS) and human resource planning in the Personnel Records as the dependent variable.
The ANOVA Model is stated as:

$$AC = a + \beta_1 IPPIS + \beta_2 HRP + e PR = a + \beta_1 IPPIS + \beta_2 RSE + e$$
Where:

a = Constant β = Slope
IPPIS = Integrated Payroll and Personnel Information System HRP
= Human Resource Planning
RSE = Reduced Staff Emoluments
EF =   Eliminating Fraud

Data Presentation

The research study's data presentation and analysis were based on the delivery of the questionnaire. As mentioned in the preceding

chapter, 398 questionnaires were distributed, but only 384 were completed and used in this study. The respondents' descriptive data are shown below

Table 4.5

Integrated Payroll and Personnel Information System (IPPIS) and the recurrent expenditure of staff emoluments in the Accountant General of the Federation

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	46	12.0	12.0	12.0
	No	314	81.8	81.8	93.8
	Can't Remember	24	6.3	6.3	100.0
	Total	384	100.0	100.0	

Source: Field Survey, 2023

Table: 4.6
Recurrent expenditure of staff emoluments as shown in the Appropriation Bill 2012-2017

Year	Names of Agency	Recurrent expenditure of staff emoluments (₦ Billion)
2013	Accountant General of the Federation	187,641,324
2014	Accountant General of the Federation	214,151,632
2015	Accountant General of the Federation	283,180,603
2016	Accountant General of the Federation	329,103,722
2017	Accountant General of the Federation	396,736,719

Source: Accountant General of the Federation, 2022

Before the implementation of IPPIS in the Accountant General of the Federation, financial appropriation documents obtained from the Accountant General of the Federation shows that ₦187,641,324 were spend on recurrent expenditure of staff emoluments in 2013. It increases to ₦214,151,632 in 2014; the figure further increase to ₦283,180,603 in 2015. In 2016, the recurrent expenditure of staff

emoluments rose to 329,103,722 and in 2017 it further rose to 396,736,719.

Table: 4.7
Recurrent expenditure of staff emoluments as shown in the
Appropriation Bill 2018-2022

Year	Names of Agency	Total Recurrent
2018	Accountant General of the Federation	483,281,543
2019	Accountant General of the Federation	598,122,634
2020	Accountant General of the Federation	602,180,603
2021	Accountant General of the Federation	705,699,609
2022	Accountant General of the Federation	803,736,719

Source: Accountant General of the Federation, 2022

After the implementation of IPPIS in the Accountant General of the Federation, financial appropriation documents obtained from the Accountant General of the Federation shows that rather decreases, the staff emolument kept increases. The first year (2018) in the implementation of IPPIS in the Budget Office shows that a total of ₦483,281,543 were spend on recurrent expenditure of staff emoluments. The amount increases to ₦598,122,634 in 2019 which represent (80.8%). The figure further increase to ₦283,180,603 in 2020; in 2021, the recurrent expenditure of staff emoluments rose to 329,103,722 and in 2022 it further rose to 396,736,719.

Data obtained shows that, 227 respondents representing 59.1% agreed that, implementation of Integrated payroll and personnel information system has reduced cases of ghost workers fraud in Accountant General of the Federation, 149 respondents representing 38.8% disagreed, 8 respondents representing 2.1%, could not remember whether the Integrated payroll and personnel information system has reduced cases of ghost workers fraud in Accountant General of the Federation. This is depicted in table 4.8 below:

Table 4.8
Integrated payroll and personnel information system and ghost workers fraud in the Accountant General of the Federation

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	227	59.1	59.1	59.1
	No	149	38.8	38.8	97.9
	Can't Remember	8	2.1	2.1	100.0
	Total	384	100.0	100.0	

Source: Field Survey, 2023

Table 4.9
Cases of ghost workers fraud in Accountant General of the Federation 2018-2022

Year	Names of Agency	Ghost workers
2018	Accountant General of the Federation	345
2019	Accountant General of the Federation	213
2020	Accountant General of the Federation	62
2021	Accountant General of the Federation	27
2022	Accountant General of the Federation	8

Source: Accountant General of the Federation, 2022

Document obtained from the Office of the Accountant General of the Federation (IPPIS Directorate) shows that, Accountant General of the Federation has a total number of 345 ghost workers when the IPPIS policy started in 2018. In the first year of the implementation of the IPPIS in the Accountant General of the Federation there are 345 ghost workers. As a routine activities, these number of ghost workers decreases to only 8 cases between 2018 - 2022. The number of ghost workers decreases to 213 cases in 2019 which represent (61.7%). The number of ghost workers further decreases to 62 cases in 2020; in 2021, the number of ghost workers decreases to 27 and in 2022 only 8 ghost workers were discovered in the Accountant General of the Federation.

Data obtained shows that, 255 respondents representing 66.4% agreed that, implementation of Integrated payroll and personnel information system has reduced falsification of age fraud in Accountant General of the Federation, 119 respondents representing 31.0% disagreed, 10 respondents representing 2.6%, could not

remember whether the implementation of Integrated payroll and personnel information system has reduced falsification of age fraud in Accountant General of the Federation. This is depicted in table 4.10 below

Table 4.10
Integrated payroll and personnel information system (IPPIS) and falsification of age record fraud in the Accountant General of the Federation

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	255	66.4	66.4	66.4
	No	119	31.0	31.0	97.4
	Can't Remember	10	2.6	2.6	100.0
	Total	384	100.0	100.0	

Source: Field Survey, 2023

Table 4.11
Cases of falsification of age in Accountant General of the Federation 2018-2022

Year	Names of Agency	falsification of age
2018	Accountant General of the Federation	27
2019	Accountant General of the Federation	16
2020	Accountant General of the Federation	9
2021	Accountant General of the Federation	4
2022	Accountant General of the Federation	1

Source: Accountant General of the Federation, 2022

Document obtained from the Office of the Accountant General of the Federation (IPPIS Directorate) shows that, Accountant General of the Federation has a total number of 27 cases of age falsification fraud when the IPPIS policy started in 2018.

The first year (2018) in the implementation of IPPIS in the Accountant General of the Federation, a total of 27 cases of age falsification fraud were discovered in the Office. The number decreases to 16

cases in 2019 which represent (59.2%). The number further decreases to 9 cases in 2020; In 2021, the total number of age falsification fraud cases discovered is 4 and in 2022 only 1 case of age falsification fraud cases were discovered in the Budget office.

Data obtained shows that, 29 respondents representing 7.6% agreed that, implementation of Integrated payroll and personnel information system has automated human resource functions and processes in Accountant General of the Federation, 334 respondents representing 87.0% disagreed, 21 respondents representing 5.5%, could not remember whether implementation of Integrated payroll and personnel information system has automated human resource functions and processes in Accountant General of the Federation. This is depicted in table 4.12 below:

Table 4.12
Integrated payroll and personnel information system, automated human resource functions and processes in the Accountant General of the Federation

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	29	7.6	7.6	7.6
	No	334	87.0	87.0	94.5
	Can't Remember	21	5.5	5.5	100.0
	Total	384	100.0	100.0	

Source: Field Survey, 2023

From Table 4.7 above, 29 respondents representing 7.6% agreed that, implementation of Integrated payroll and personnel information system has automated human resource functions and processes in Accountant General of the Federation, 334 respondents representing 87.0% disagreed, 21 respondents representing 5.5%, could not remember whether implementation of Integrated payroll and personnel information system has automated human resource functions and processes in Accountant General of the Federation.

Table 4.13
Automated Human resources Functions and Processes in the Accountant General of the Federation

S/N	Automated Human resources Functions and Processes in the Accountant General of the Federation	Check List
1	Automated Recruitment tracking	
2	Automated Payroll benefits tracking	
3	Automated efficient workflow and Feedback tracking	
4	Automated work Time and leave tracking	
5	Automated Employee training programs tracking	
6	Automated Performance evaluation tracking	
7	Automated Retention tracking	
8	Automated Data management and analytics	

Source: Accountant General of the Federation, 2022

After the implementation of IPPIS in the Accountant General of the Federation, documents obtained from the Accountant General of the Federation shows that out of the list of Automated Human resources Functions and Processes on few of these function were implementation under the IPPIS regime. Automated Human resources Functions and Processes implementation under the IPPIS regime are; **a**utomated recruitment tracking, automated Payroll benefits tracking, automated efficient workflow and Feedback tracking and automated data management and analytics.

Data obtained shows that, 223 respondents representing 58.1% agreed that, implementation of Integrated payroll and personnel information system has reduced multiple pay point fraud in Accountant General of the Federation, 147 respondents representing 38.3% disagreed, 14 respondents representing 3.6%, could not remember whether implementation of Integrated payroll and personnel information system has reduced multiple pay point fraud in the Accountant General of the Federation. This is depicted in table 4.14 below:

Table 4.14
Integrated payroll and personnel information system (IPPIS) and multiple pay point fraud in the Accountant General of the Federation

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	223	58.1	58.1	58.1
	No	147	38.3	38.3	96.4
	Can't Remember	14	3.6	3.6	100.0

Total	384	100.0	100.0	

Source: Field Survey, 2023

Document obtained from the Office of the Accountant General of the Federation (IPPIS Directorate) shows that, Accountant General of the Federation has a total of 7 payment points for receipts and disbursement of income. In 2018 only 3 payment points were maintained by the Office for receipts and disbursement of income. But between, 2019 - 2022, only 1 payment account was maintained by the Office for receipts and disbursement of income. This is depicted in table 4.15 below:

Table 15
Cases of multiple pay point in the Accountant General of the Federation 2018-2022

Year	Names of Agency	Multiple pay point fraud
2017	Accountant General of the Federation	7
2018	Accountant General of the Federation	3
2019	Accountant General of the Federation	1
2020	Accountant General of the Federation	1
2021	Accountant General of the Federation	1
2022	Accountant General of the Federation	1

Source: Accountant General of the Federation, 2022

Result and Discussion

Analysis of Variance (ANOVA) was used to test the hypotheses that guide the study;

Ho$_1$: There is no significant relationship between the Integrated Payroll and Personnel Information System (IPPIS) and Human resource planning in the Accountant General of the Federation.
Ho$_2$: There is no significant relationship between the Integrated Payroll and Personnel Information System (IPPIS)and the reduction in staff emoluments in the Accountant General of the Federation.
Ho$_3$: there is no significant relationship between the Integrated Payroll and Personnel Information System (IPPIS) and eliminating payroll fraud

in the Accountant General of the Federation

Table1: Test of Homogeneity of Variances for Ho1: There is no significant relationship between the Integrated Payroll and Personnel Information System (IPPIS) and Human resource planning in the Accountant General of the Federation

	Levene Statistic	df1	df2	Sig.
Effective Human Resources Planning	3.217	4	298	.700
Elimination of payroll fraud	2.162	4	298	.600

Source: SPSS, Version20

F-test results on the effect of Integrated Payroll and Personnel Information System (IPPIS) and Human Resource Planning in the Accountant General of the Federation. The findings of the ANOVA test (F-test) on the Test of Homogeneity of Variances, theresultsofthecomputedyieldedthesignificantvalueof0.000whichisless thanthe0.05level of significance estimated at the 95 degree of freedom. This suggests that there is relationship between (IPPIS) and Human Resource Planning in the Accountant General of the Federation.

F-test results on the effect of Integrated Payroll and Personnel Information

The result of hypothesis in the table above revealed that the calculated F (cal) =65.87while the F (tab) of (4, 298) = 2.46 and the p-values which is (0.000) < (0.05) level of significance shows that, there is a significant relationship between the variables. The findings of the

ANOVA test (F-test) on the first assumption/hypothesis yielded the F-valueof65.87andF-critical value is 2.46 at the 0.05 level of significance and 95 degree of freedom. The study therefore rejected the Null hypothesis which stated that, there is no significant relationship between the Integrated Payroll and Personnel Information

System (IPPIS) and Human resource planning in the Accountant General of the Federation while accepting the alternate.

Table2:Test of Homogeneity of Variances for Ho2: there is no significant relationship between the Integrated Payroll and Personnel Information System (IPPIS) and eliminating payroll fraud in the Accountant General of the Federation

	Levene Statistic	df1	df2	Sig.
IPPIS and Effective Human Resources Planning	44.669	4	298	0.000
Reduction in staff emoluments	18.223	4	298	0.000

Source: SPSS, Version20

System (IPPIS) shows no effect in eliminating payroll fraud in the Accountant General of the Federation. The findings of the ANOVA test (F-test) on the Test of Homogeneity of Variances, the results of the computed yielded insignificant value of 0.700 which is greater than the 0.05 level of significance estimated at the 95 degree of freedom. This suggests that there is no relationship between (IPPIS) and Eliminating of payroll fraud in the Accountant General of the Federation.

Discussion of Findings
Discussion on Hypothesis I

Findings suggest that an integrated payroll system has positive impact on human resource planning in the Accountant General of the Federation, leading to improved accuracy, efficiency, and cost-effectiveness. An integrated payroll system has streamlined the process of calculating and distributing employee salaries, reducing the likelihood of errors and delays. This, in turn, has ensured that employees are paid on time and accurately, which have a positive

impact on employee morale and retention. It serves as a centralized database for HR data, allowing for easier tracking and analysis of employee information. This has facilitated more effective human resource planning, such as identifying areas where additional staff may be needed or where training and development opportunities has been provided. It has reduced administrative burden. Human Resource staff spends less time on administrative tasks such as calculating payroll and managing employee data. This can free up time for more strategic HR activities, such as recruiting and talent management. It has led to cost savings for the organization. This has particularly beneficial for public sector organizations like the Accountant General of the Federation, which may be under pressure to reduce costs while maintaining high-quality services.

The results of this study agree with previous studies such as Nabi, Ahmed and Rahman (2017)examined the relationship between Human resource management with the job satisfaction, Motivation, Training and Development, Absenteeism and turnover, Teamwork and employee's participation and compensation and found that, Human resource planning is the vital of all the elements of an organization and that, Human resources planning are the working in the organization with a view to accomplishing the organizational objectives and end results.

Discussion on Hypothesis II

Finding suggest that the implementation of IPPIS in the Accountant General of the Federation has led to a significant reduction in payroll fraud, improved personnel management, enhanced transparency, improved efficiency, and better data management. These findings indicate that the IPPIS is a highly effective tool for managing payroll processes and can be adopted in other government agencies to curb payroll fraud and enhance transparency in financial transactions. The implementation of IPPIS in the Accountant General of the Federation has led to better management of personnel data, making it easier to monitor employee information and track performance metrics. This has resulted in more efficient and effective allocation of resources. The use of IPPIS has significantly reduced payroll fraud within the Accountant General of the Federation. The system has a comprehensive audit trail that helps to identify fraudulent activities and discrepancies in the payroll, thereby curbing such practices. The IPPIS has increased the transparency of payroll processes within the Accountant General of the Federation. The system provides a clear record of all financial transactions and payroll-related activities, making it easier to identify any anomalies and investigate them promptly. The use of IPPIS has streamlined the

payroll process, making it more efficient and cost-effective. With the system in place, the Accountant General of the Federation can process payroll more quickly and accurately, reducing administrative time and costs.

The finding from the study agree with the data obtained from the Budget Office which shows that, IPPIS as outlined by Gabriel (2011), saved N12 billion in the first phase alone as a result of effective harmonization of human resource in MDAs. Also, it reduced the government monthly payroll by N2.2 billion. From this, it is evident that when there is a reduction in fraud, there will be a corresponding reduction in the amount budgeted for payment in personnel emoluments. Moreover, IPPIS led to the removal of forty-three thousand (43,000) ghost workers from various MDAs at an annual cost of over N12billion (Kadiri,2018). However, it was not clear how long the ghost workers had been on the payroll and who had been collecting salaries and fringe benefits on behalf of the ghost workers. Also, Okafor (2012), asserted that seventeen thousand(17,000) fraudulent workers were eliminated from the Power Holding Company

ofNigeria(PHCN)payrollalone.Moreover,BolaandKauther(2016),report edthatasof2014, the ghost names removed, had risen to sixty thousand (60, 000) while Adekunle (2016), revealed that towards the end of 2016, over sixty-five thousand (65,000) ghost workers has been removed and N185 billion was saved by the government since its inception. Despite the success story of IPPIS, Bola (2016), reported that a civil servant was detected to be collecting 20 salaries from different places. This, according to Bola et al, was detected courtesy of the application of Bank Verification Number (BVN) along with IPPIS in certain MDAs where IPPIS was introduced. The above shows that if BVN was not introduced, the particular civil servant may not have been detected despite the existence of IPPIS. Notwithstanding the shortcomings noticed in Nigeria and other countries cited above, the policy has proven its usefulness in exposing and deterring certain financial crimes committed in the Public Service, which can ardently be reported to have contributed to reducing corruption in Nigeria and in other countries where the initiative is being implemented.

The results of this study agree with the study conducted by Ileka and Muogbo (2020), investigated human resource Planning, wages, salary administration and employee performance in selected government ministries in Anambra State and found that human resource Planning, wages and salaries have significant positive effect on employee performance; cash bonus has significant positive effect on employee performance; minimum wage has significant negative effect on

employee performance; fringe benefits have significant positive effect on employee performance; and monetization of fringe benefits has significant positive effect on employee performance in selected government ministries in Anambra state.

Conclusion and Recommendations

The study concludes that, the Integrated Payroll and Personnel Information System(IPPIS) have significantly enhanced Human resource planning in the Accountant General of the Federation.EffectiveutilizationoftheIntegratedPayrollandPersonnelInformationSystem has increased efficiency and organizational effectiveness in public sector. The Integrated Payroll and Personnel Information System has contributed immensely in addressing a press worldwide need for public sector organizations to enhance the effectiveness of their services while at the same time accommodating stiffer budgets and greater scrutiny from governments, Government funded organizations such as public hospitals, ambulance services, law enforcement agencies, schools, social welfare programs, utility providers, business development units and other publicly funded services are all critical to the wellbeing and functioning of societies and it is in everybody's interests that these organizations provide timely and high quality services. The Integrated Payroll and Personnel Information System has ensured that, every staff enrolls in human resources directorate in the payroll section of Ministries, Departments and Agencies (MDAs). The Integrated Payroll and Personnel Information System has built a necessary database on every employee for accurate information in processing employee's earnings. All the staff entitlement such as overtime, promotion, arrears and legitimate bonus are all incorporated into the Integrated Payroll and Personnel Information System (IPPIS). These entitlements are submitted by various departments and units to the payroll section before the end of every month.

The Integrated Payroll and Personnel Information System as an Electronic payment system, uses electronic means and platforms to make payments .The Integrated Payroll and Personnel Information System have unified human resources practice which helps in faster computation of employees' monthly emolument.

The Integrated Payroll and Personnel Information System ensure that direct payment of salaries to staff has become a common feature of wages and salaries administration. The Integrated Payroll and Personnel Information System has tackled human resource challenges

such issues as delay in salary payment, errors caused by manual computation of staff emoluments and other payroll manipulation/misconducts. Nevertheless, the implementation of the Integrated Payroll and Personnel Information System in wages and salaries administration has its attendant challenges and prospects. The result of this study has demonstrated that the use of the Integrated Payroll and Personnel Information System has reduced fraud in personnel records in the Accountant General of the Federation.

The study recommends that:

i.   The Integrated Payroll and Personnel Information System should facilitate full implementation of human resource planning so as to minimize errors associated with the payment of staff salary in Nigeria Public Service.
ii.   The Implementation of the Integrated Payroll and Personnel Information System should be designed to incorporate all the personnel emoluments in order to reduce conflict in the payment of personnel entitlements in the Nigeria Public Service

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