

## **Embracing a New Order: An Ex-Ray of the Pros and Cons of Implementing Integrated Personnel Payroll and Information System (IPPIS) in Federal University, Lokoja-Nigeria**

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### **Authors' contributions**

This research work was carried out in conjunction with the two authors. Author HA designed the study, wrote the protocol, wrote the first draft of the manuscript and supervise the work. Author OET managed the literature searches and did the analyses of the study and performed the spectroscopy analysis. All authors read and approved the final manuscript.

### **Abstract**

*This paper title "Embracing a New Order: an ex-ray of the pros and cons implementing Integrated Personnel Payroll and Information System (IPPIS) in federal university, Lokoja-Nigeria". The specific objective of the study is to examine the challenges in the implementation of IPPIS in Federal University, Lokoja-Nigeria. The study relied on primary and secondary sources of data. The study adopted modernization theory. Descriptive survey research design was adopted for this study. The population of the study is the entire staff of federal university Lokoja with the total strength of 1250. Sample size of 291 was determined using Krejcie Morgan Table. The study revealed that political sabotage and poor state of infrastructure has impede the effective implementation of the IPPIS in federal university of Lokoja. The study therefore recommended that government should design effective measures to address the political sabotage and the poor state of infrastructural development affecting the implementation of the IPPIS policy in Federal University, Lokoja.*

**Keywords:** *Challenges, Corruption, Infrastructure, Implementation, IPPIS, Public Sector, Sabotage, Public University.*

### **Introduction**

Governments throughout the world have embraced public sector reforms as a potent tool for strengthening the effectiveness and efficiency of the public sector. The Nigerian public service, like most public services across the world, has experienced a wave of reformation for improved efficiency and effectiveness (Maureen, 2011). These changes have been broad in scale, political in nature, and largely focused on the public sectors or components of the public sector (Ikeanyibe, 2017). They were put in place to either stem the tide of corruption or institutionalize public service and promote its welfare. Public service reforms address the foundational elements of the public sector namely

organizational structures, personnel, and funds (Walle & Groeneveld, 2016). The public service of the federation, the civil service of the federation, the public service of the state, and the civil service of the state have experienced series of reforms in Nigeria to build a responsible, professional, effective, and efficient government (Oronsaye, 2009; Maureen, 2011).

According to (Ogbewere, 2015), the clog of corruption in the wheel of progress in Nigeria has incessantly frustrated the realization of noble national goals. This has led successive governments to enact laws, set up structures all in a bid to curtail this ugly menace. According to Silveira cited in Folorunsho (2017), technology was able to achieve this by increasing automation, ensuring accuracy which was able to detect and deter fraud and collusion. One of such initiatives was the introduction of the Integrated Payroll and Personnel Information System in the Nigerian public service in 2007 to ensure transparency and accountability in human resource management and public financial management. This development was prompted by some critical issues associated with the payroll system in the Federal Public Service of Nigeria. It was revealed that, the implementation of IPPIS in Nigeria has been a subject of both praise and scrutiny. Introduced by the Federal Government, IPPIS was designed to centralize personnel and payroll management across government agencies, including public universities. Its implementation was a response to widespread issues of ghost workers, payroll fraud, and financial mismanagement.

Integrated Personnel Payroll and Information System (IPPIS) is a digital and comprehensive system designed to centralize and standardize personnel information, automate payroll processes, and ensure financial accountability within the public sector in Nigeria. This advance system was birthed in 2006 and has its proper sphere in 2007. Its adoption has been a subject of extensive deliberation, considering both its successes and challenges on a global scale.

The implementation of IPPIS in the public universities has fostered immensely on the financial profits because of the weeding of ghost workers, convenient staff remuneration payment with minimal wastage and reliable information system. The system was able to provide a reliable and comprehensive database for the public service and facilitate manpower planning, eliminate record and payroll fraud, facilitate easy storage, update and retrieve personnel records for administrative and pension processes, and facilitate convenient staff payment with minimal waste and leakage (Idris, Adaja, & Audu, 2015).

However, the adoption of IPPIS within public universities particularly Federal University Lokoja, has been met with varying levels of acceptance and resistance. One of the primary concerns has been the perceived infringement on the autonomy of universities. Critics argue that IPPIS may not adequately account for the unique administrative structures and funding mechanisms of universities, potentially leading to inefficiencies in personnel management. Additionally, resistance from some academic and non-academic staff has stemmed from concerns over potential discrepancies in salary computations and deductions. The emergence and rise in the use of ICT ensures not only a rapid and improved communication, proficient storage, retrieval and processing of data, exchange, utilization of information to its users, irrespective of their endeavors, organisations or governments, but also serve as prerequisites for transparency which is a key tool in the fight against corruption (Owusu-Ansah, 2013).

The advance system was able to provide a reliable and comprehensive database for the public service and facilitate human resource planning, address record and payroll fraud, facilitate easy storage, update and retrieve personnel records for administrative and pension processes, and facilitate convenient staff payment with minimal waste and leakage (Idris, Adaja, & Audu, 2015). This development was prompted by some critical issues associated with the payroll system in the Federal Public Service of Nigeria. It was revealed that the Implementation of IPPIS in Nigeria has been a subject of both praise and scrutiny. Its implementation was a response to widespread issues of ghost workers, payroll fraud, and financial mismanagement. However, the adoption of IPPIS in Nigerian

public sector has been met with varying levels of acceptance and resistance. Critics argue that IPPIS may not adequately account for the unique administrative structures and funding mechanisms of public sectors, potentially leading to inefficiencies in personnel management. This research therefore is an attempt at “Embracing a New Order: Evaluating the Impediment in the implementation of Integrated Personnel Payroll and Information system in the Nigerian Public Sector”.

### **Statement of Problem**

The Implementation of the Integrated Personnel and Payroll Information System (IPPIS) in Nigerian public institutions, including the Federal University of Lokoja (FUL), emerged as a transformative initiative aimed at addressing persistent challenges in personnel and payroll management. IPPIS sought to centralize, standardize, and digitalize these processes, with the primary objectives of enhancing transparency, eliminating payroll fraud, and curbing corruption. *IPPIS was introduced to solve* problems of **Ghost Workers and Payroll Fraud, Inefficient Payroll Systems, Lack of Transparency and Financial Accountability** (Ezeani, 2019; Okon, 2018 and Adekola, 2017). Prior to the implementation of IPPIS, the public sector in Nigeria, including public universities, was marred by rampant corruption and payroll irregularities. According to a report by the Independent Corrupt Practices and Other Related Offences Commission (ICPC), it was estimated that up to 25% of the federal government's personnel budget was lost to fraudulent activities, including the presence of ghost workers (ICPC, 2016). According to Transparency International (2015), Nigeria ranks 136 out of 176 countries with a score of just 27 out of 100 on the 2014 Corruption Perception Index. Unfortunately, all of government efforts at fighting corruption over the years have proved unsuccessful. It has defiled all treatments and is increasing and also spreading rapidly like wild fire. This cankerworm has eaten deep into the fabric of the nation and has stunted growth in various sectors of the economy. It has been the primary factors lowering down development in various sectors of the economy (ICPC, 2016).

Despite the implementation of IPPIS in the public universities, its implementation has had a couple of challenges that had caused delays in the functioning and discharge of effective service delivery in public universities as many of the staff are of the opinion that IPPIS does not completely stand by its mandate. The realization of these mandates is met with multifaceted challenges that necessitate careful consideration. The mandate of standardization and centralization calls for active engagement and informed participation of all stakeholders.

A cornerstone mandate of IPPIS is the assurance of accurate personnel information and payroll processing. However, the seamless integration of diverse data sources is a significant challenge. Inconsistencies and inaccuracies within these datasets have been identified, leading to erroneous payroll processing, tax deductions, and financial operations. This undermines the credibility and reliability of IPPIS. In addition, IPPIS mandates efficiency in payroll processing, but this relies heavily on the technical infrastructure and compatibility with existing systems. Unfortunately, many government institutions, including Federal University Lokoja, face challenges with outdated hardware, software incompatibility, and network limitations. These technical hurdles hinder the system's efficiency, limiting its capacity to deliver timely and accurate payroll services. IPPIS mandates a robust approach to security and data protection. Given the sensitive nature of personnel and payroll data, ensuring strict security measures is imperative.

Yet, there are significant concerns regarding data breaches and unauthorized access. The potential risks associated with inadequate data protection present a critical challenge to IPPIS implementation. IPPIS is designed to be adaptable to regulatory changes and updates. However, staying abreast of evolving policies, tax codes, and reporting requirements demands constant vigilance and timely updates. This poses a challenge in terms of resource allocation and staff training, potentially affecting the seamless compliance that IPPIS mandates.

IPPIS mandates not only implementation but also user acceptance and proficiency. Administrative staff, faculty members, and end-users may face a learning curve in adapting to the new system. The lack of comprehensive training programs and user-friendly interfaces can lead to frustration and decreased productivity, hindering the system's efficiency. Addressing these challenges is paramount for the successful operation of IPPIS in Federal University Lokoja. By prioritizing stakeholder engagement, data integrity, technical infrastructure, security, regulatory compliance, and user training, the university can optimize the benefits of this integrated system while mitigating potential pitfalls.

Hence, Integrated Personnel and Payroll Information System (IPPIS) was initiated to provide a reliable and comprehensive database for the public universities purposely to eliminate manual record and payroll fraud, ghost worker syndrome, facilitate human resource planning, facilitate easy storage, update and retrieve personnel records for administrative and pension processes, and facilitate convenient staff salary administration payment with minimal waste and leakage (Public Service Institute of Nigeria, (2011). In the light of the above, this research was titled “Embracing a new order: An Ex-ray of the Pros and Cons Implementing Integrated Personnel Payroll and Information System (IPPIS) in Federal University, Lokoja-Nigeria”. In other the paper is an attempt a examining the implementation of the Integrated Personnel Payroll and Information System in Federal University Lokoja.

### **Research Questions**

The following research questions were raised to guide the study

- i. What are the impediments in the implementation of Integrated Personnel Payroll and Information System in Federal University, Lokoja-Nigeria?

### **Objectives of the Study**

The main objective of this research is focus on “An Ex-ray of the Pros and Cons Implementing Integrated Personnel Payroll and Information System (IPPIS) in Federal University, Lokoja-Nigeria”. The specific objectives are as follow;

- i. To ascertain the if political sabotage and poor state of infrastructural development impede the implementation of Integrated Personnel Payroll and Information System in Federal University, Lokoja-Nigeria.

### **Literature Review**

#### **Concept of Integrated Personnel Payroll and Information System**

The Integrated Payroll and Personnel Information System (IPPIS) is a veritable vehicle or instrument for centralized payroll system designed to manage and automate the payment of salaries, wages, and allowances of federal government employees. Integrated Personnel Payroll and Information System (IPPIS) is one of the Federal Government reforms initiatives conceived to transform the Nigerian Public Service and make it more efficient and effective in-service delivery. Implicit to the thrust of the initiation of IPPIS is the hope of entrenching the public financial management and providing a centralized payroll system in the country.

Aganga (2011). The implementation of the IPPIS has been a subject of debate in Nigeria, with different views asserted by scholars and stakeholders. In the view of Ayuba et al. (2018), the IPPIS is a useful tool for enhancing transparency and accountability in the payment of salaries and wages. In their opinion they argued that the system has the potential to subdue or lower the incessant cases of ghost workers, payroll fraud, and other forms of financial corruption, which have been an inevitable challenge in the Nigerian public sector. In the same vein, Akpan and Obot (2020) pointed out that the IPPIS has helped to reduce or lessen the workload of the payroll management units, as well as the cost of personnel administration. It is a system designed to capture employee biodata,

employment records, academic qualifications, and bank details, and generates a special identifier for each employee. The system enables real-time access to employee data, which aids to block ghost workers and reduce payroll fraud. IPPIS also enhances the computation of taxes, pensions, and other statutory deductions, and generates reports on personnel and financial data (Okpanachi, Abdulmalik, & Bello, 2021).

### **Mandates of Integrated Personnel Payroll and Information System in Nigerian Public Sector**

**Centralization and Standardization:** IPPIS's centralization mandate entails the creation of a unified, electronic database that consolidates personnel records across government agencies. This database serves as a centralized repository for storing and managing information related to government employees. By centralizing this data, IPPIS addresses the historical issue of isparate, decentralized record-keeping systems that often led to inefficiencies, data inconsistencies, and potential for errors. Within this centralized database, critical information about each employee is stored, including personal details, employment history, qualifications, and remuneration details. This consolidation enables easier access to accurate and up-to-date information, fostering greater operational efficiency and facilitating informed decision-making by administrators (IPPIS Implementation Guidelines, 2019). IPPIS's mandate for standardized processes encompasses the establishment of uniform procedures and protocols governing payroll and personnel management across government institutions. This involves the implementation of consistent rules and regulations for various HR functions, including recruitment, salary adjustments, promotions, and benefits administration. For instance, standardized rules for salary calculations, allowances, and deductions are applied uniformly, ensuring equitable treatment of employees. This not only minimizes discrepancies but also instills a sense of fairness among the workforce. Additionally, standardized processes promote transparency, accountability, and compliance with government regulations, ultimately contributing to more efficient and effective personnel management (IPPIS Implementation Guidelines, 2019).

#### **Accurate Personnel Information:**

*Biometric Verification:* A pivotal aspect of IPPIS's mandate is the utilization of biometric data for employee identification and verification. This involves capturing unique physiological or behavioral characteristics, such as fingerprints, facial features, or voice patterns, to establish a distinct biometric profile for each employee. By employing biometric verification, IPPIS addresses the longstanding challenge of 'ghost workers'—non-existent or inactive employees included on the payroll. Biometric data serves as a reliable means of confirming the identity of an employee, ensuring that only legitimate personnel receive their salaries and benefits. This technology-driven approach significantly enhances the accuracy and integrity of personnel records, contributing to a more transparent and accountable workforce management system (IPPIS Implementation Guidelines, 2019).

*Timely Updates:* IPPIS mandates the regular updating of employee records to reflect any changes in employment status, salary adjustments, promotions, transfers, or other relevant information. This ensures that personnel data remains current, accurate, and reflective of the actual workforce composition. Timely updates are crucial for several reasons. They enable the system to generate accurate payroll information, preventing errors in salary calculations or benefits allocation. Additionally, up-to-date records facilitate effective workforce planning, allowing administrators to make informed decisions regarding resource allocation, training, and career development opportunities for employees (IPPIS Implementation Guidelines, 2019).

**Efficient Payroll Processing:** A central mandate of IPPIS is the automation of salary calculations, including the computation of basic salaries, allowances, and deductions. This automation is based on predefined rules and regulations, ensuring that each employee's remuneration accurately reflects their employment terms, qualifications, and relevant policies. By automating salary calculations, IPPIS minimizes the likelihood of manual errors that can occur during manual payroll processing. This not only enhances the accuracy of payments but also significantly reduces the administrative burden associated with payroll administration. The automation of this critical function enables organizations to process payroll more efficiently and allocate resources more effectively (IPPIS Implementation Guidelines, 2019).

### **Public Universities in Nigeria**

Public universities in Nigeria play a pivotal role in the country's education system and socioeconomic development. They serve as hubs of knowledge creation, skill development, and critical thinking. The establishment of universities in Nigeria dates back to the colonial era. The University of Ibadan, founded in 1948, was the first university in Nigeria and remains one of the most prestigious institutions in the country. Subsequently, in the years following independence (1960), there was a surge in the establishment of universities to meet the growing demand for higher education.

According to Adeyemi, (2018), the 1970s and 1980s witnessed significant expansion in higher education, with the establishment of more federal and state universities across the country. This expansion was driven by a desire to address the educational needs of a rapidly growing population and to promote economic and social development. Public universities in Nigeria operate under a three-tier system: federal, state, and private universities.

Federal universities are owned and funded by the federal government, while state universities are established and funded by individual state governments. Private universities, on the other hand, are owned and operated by private individuals or organizations. Universities are divided into faculties, which are further subdivided into departments. Faculties are responsible for academic programs and research in specific fields of study. The Senate is the highest academic body within a university. It is responsible for setting academic policies, approving curriculum, and awarding degrees. Each university has a governing council responsible for overseeing its administrative and financial affairs. The council is typically composed of members appointed by the government, as well as representatives from various stakeholder groups (Federal Ministry of Education, 2004). Public universities in Nigeria face a range of challenges that impact their ability to fulfill their educational and research mandates. Some of the major challenges include: Many public universities grapple with inadequate funding, leading to issues such as insufficient infrastructure, inadequate teaching and research facilities, and delayed salary payments for academic and non-academic staff. The demand for higher education in Nigeria far exceeds the capacity of existing universities. This leads to overcrowded classrooms, limited access to resources, and challenges in maintaining quality education. A significant number of public universities face infrastructural deficiencies, including outdated facilities, inadequate libraries, and a lack of modern technology. Labor strikes by academic and non-academic staff unions are not uncommon in Nigerian universities. These strikes can disrupt academic calendars and lead to delays in graduation. Public universities in Nigeria serve as engines of socioeconomic development by producing skilled graduates, conducting research, and fostering innovation. They play a crucial role in addressing the country's human capital needs and driving progress in various sectors (Okebukola, 2013).

### **Integrated Personnel Payroll and Information System and the Efficiency of Payroll in Federal University, Lokoja**

The Nigerian public university system has grappled with issues of payroll inefficiency, including the presence of ghost workers, delayed salary payments, and administrative discrepancies. In response, the Federal Government introduced IPPIS as a centralized payroll management system to address these challenges. IPPIS aims to streamline personnel and payroll processes, enhance transparency, and eliminate fraudulent practices. The implementation of IPPIS in Nigerian public universities has been met with a spectrum of responses. Proponents argue that it brings about a much-needed standardization of payroll processes, reduces the likelihood of financial leakages, and ensures timely salary payments. However, critics contend that IPPIS may encroach upon the autonomy of universities, potentially impeding their ability to effectively manage personnel and allocate resources according to their unique needs (Falola, 2020).

One of the notable successes attributed to IPPIS is its ability to eliminate ghost workers from the payroll. Through biometric verification and stringent data validation processes, the system ensures that only legitimate employees receive salaries, thereby significantly reducing financial leakages and improving the accuracy of personnel records (Momodu, 2017). IPPIS automates salary calculations and payroll processing, reducing the administrative burden associated with manual payroll management. This automation leads to more efficient and accurate payroll operations, allowing universities to allocate resources more effectively and improve overall financial management. Some stakeholders, including academic staff unions, have expressed concerns about IPPIS potentially infringing on the autonomy of universities. They argue that a one-size-fits-all approach may not cater to the diverse operational requirements of different institutions, potentially hindering their ability to function optimally (Falola, 2020).

Universities may need to invest in training and infrastructure to ensure a seamless transition, which could lead to short-term disruptions (Awoyemi, 2019). FUL, as a prominent institution within the Nigerian higher education landscape, stands to benefit from the implementation of IPPIS in 2011. The system's capacity to enhance efficiency, streamline payroll processes, and enhance financial accountability aligns with FUL's commitment to efficient resource allocation and transparent administration. However, considerations must be made to ensure that IPPIS implementation is tailored to the unique operational dynamics and needs of FUL, preserving its academic autonomy while reaping the benefits of enhanced payroll efficiency.

### **Integrated Personnel Payroll and Information System and the Accuracy of Personnel Information**

The Integrated Personnel and Payroll Information System (IPPIS) has emerged as a transformative tool in the Nigerian public universities, with a specific focus on Federal University, Lokoja. Managing personnel information with precision and reliability is a critical endeavor for any organization. The advent of IPPIS presents an opportunity to revolutionize this aspect of administrative efficiency. IPPIS employs advanced technologies such as biometric verification and electronic data capture to ensure the accuracy of personnel records. Biometric data, including fingerprints and facial features, are captured and linked to unique identifiers for each employee. This method not only eliminates the possibility of duplicate or fraudulent entries but also enhances the overall precision of personnel information. (Adebayo, (2018). This profile is then linked to the employee's official record. Through biometric verification, IPPIS ensures that only legitimate employees are included in the system, eliminating the possibility of duplicate or fraudulent entries. This stringent data validation process significantly enhances the precision of personnel information. It acts as a powerful deterrent against the inclusion of "ghost workers" or any form of fraudulent entry into the payroll system.

In addition, IPPIS allows for real-time updates and corrections to personnel records. This feature ensures that any changes in employment status, salary adjustments, or personal details are promptly reflected in the system. This real-time capability significantly minimizes the chances of outdated or inaccurate information. Okon, (2019). Furthermore, Accurate personnel information empowers FUL to allocate resources effectively. By having precise data on the composition of its workforce, FUL can make informed decisions regarding staffing, training, and development initiatives. Akintoye, (2017). Reliable personnel information serves as the foundation for strategic decision-making. Whether in matters of recruitment, promotions, or performance assessments, accurate data enables FUL to make decisions based on merit and actual organizational needs. Igwe, (2020).

The implementation of the Integrated Personnel Payroll and Information System (IPPIS) has been identified as an important tool for reducing ghost worker syndrome in Nigerian universities. The IPPIS is an automated payroll system that is plot to eliminate fraudulent practices, ensure financial management and improve the transparency and accountability of public finances. According to Ezeah and Ola-David (2020) argue that the implementation of IPPIS has led to the discovery and removal of thousands of ghost workers from the payrolls of Nigerian universities. They identify the benefits of IPPIS, which include the reduction of payroll fraud, improved accuracy of personnel information, and improve the efficiency of payroll management.

### **Integrated Personnel Payroll and Information System Implementation and the financial Accountability of Public Universities in Nigeria**

IPPIS has emerged as a linchpin in bolstering financial accountability in Nigerian public universities. By streamlining financial processes and curbing irregularities, IPPIS contributes to enhanced transparency and efficiency. Effective financial accountability is a cornerstone of responsible public administration, especially within the domain of higher education. Nigerian public universities, tasked with managing significant resources, have historically faced challenges in ensuring transparency and accountability. The introduction of IPPIS represents a substantial stride towards rectifying these issues. One of the central advantages of IPPIS lies in its ability to streamline financial processes. By centralizing personnel and payroll management, IPPIS reduces administrative bottlenecks and minimizes opportunities for financial irregularities. This leads to more efficient financial operations and enhances the overall accountability of financial transactions within universities. Adekola, (2018).

In Federal University Lokoja, IPPIS's biometric verification system plays a pivotal role in curbing the presence of ghost workers on university payrolls. Through the use of biometric data, the system ensures that only legitimate employees receive salaries. This not only saves financial resources previously lost to fraudulent entries but also bolsters the integrity of financial records (Ezeani, 2019). The implementation of the Integrated Personnel Payroll and Information System (IPPIS) has had a noticeable effect in eliminating ghost employee. Before the adoption of IPPIS, the university faced the challenges of payroll fraud, where salaries were being paid to non-existent or impersonated employees. However, With the introduction of IPPIS, all staff of public universities including Federal University Lokoja (academic and non-academic) were compelled to enroll and register their details in the system, including their biometric information. This has however made has blocked the chances of individuals to create illegitimate staff profiles and claim monument that they are not legally entitled to.

In addition, with a more transparent and accountable financial system facilitated by IPPIS, public universities like FUL are better equipped to allocate resources judiciously. IPPIS's capacity to eliminate ghost workers aligns with FUL's commitment to fiscal responsibility and prudent resource utilization. The system will play a pivotal role in bolstering FUL's reputation for transparent financial management.

Accurate financial data enables universities to identify areas of priority and channel resources towards initiatives that directly contribute to their academic and research missions. Oni, (2020). Transparent financial management engenders trust among stakeholders, including students, faculty, government bodies, and the public. IPPIS's role in ensuring accuracy and accountability in financial transactions fosters an environment of confidence and credibility for Nigerian public universities. Yusuf, (2017). Drawing parallels between IPPIS and the Federal University of Lokoja (FUL), it becomes evident that FUL stands to benefit significantly from IPPIS implementation. By adopting IPPIS, FUL can tap into the system's capabilities to enhance financial accountability. The automation of payroll and personnel management processes will lead to greater transparency and efficiency in financial transactions.

### **Challenges faced in the Implementation of IPPIS Policy in the Federal University, Lokoja**

The Implementation of the Integrated Personnel and Payroll Information System (IPPIS) in Nigerian public universities represents a significant leap towards efficiency and transparency in personnel and payroll management. However, like any major administrative shift, it comes with its share of challenges. While IPPIS holds the promise of streamlining operations and enhancing transparency, its implementation has not been without challenges.

**i. Sabotage:** According to Smith, (2020), IPPIS is a vital tool for managing personnel data and payroll processes in public institutions, aiming to improve transparency, efficiency, and accountability. However, the success of IPPIS implementation often encounters obstacles, with sabotage emerging as a prominent challenge. Sabotage encompasses deliberate actions aimed at undermining or obstructing the adoption, functionality, and effectiveness of IPPIS. The study discovered various forms of sabotage that can impede IPPIS implementation. Data manipulation and falsification are common tactics, where individuals intentionally input incorrect or misleading data into IPPIS, leading to payroll errors and financial discrepancies International Labour Organization. (2018). Technological sabotage involves disrupting system functionality through hacking attempts, malware infections, or unauthorized access, compromising data integrity and security. Bureaucratic sabotage includes administrative delays, incomplete documentation, and non-compliance with IPPIS guidelines, causing operational inefficiencies and hindering system adoption. The impacts of sabotage on IPPIS implementation are multifaceted and significant. Financially, sabotage can lead to budget overruns, financial losses, and mismanagement of funds due to payroll errors and fraudulent activities. Operationally, sabotage disrupts workflow efficiency, delays salary payments, and creates dissatisfaction among employees. Moreover, sabotage undermines organizational credibility, transparency, and compliance with regulatory standards, risking penalties and legal consequences.

### **ii. Technical and Infrastructural Challenges:**

**a. Legacy Systems and Compatibility Issues:** Many public universities, including FUL, may have pre-existing payroll and personnel management systems. The transition to IPPIS has pose challenges in terms of compatibility with these legacy systems. Data migration, integration, and ensuring seamless functionality can be intricate processes. Additionally, universities may need to invest in upgrading their existing IT infrastructure to meet the technical requirements of IPPIS. Nigerian public universities, including FUL, have often operated on pre-existing payroll and personnel management systems. The transition to IPPIS necessitates a seamless integration of these legacy systems. Compatibility issues may arise due to differing data formats and structures. Migrating data from older systems to IPPIS can be a complex task that requires careful planning and execution (Okon, 2019).

**b. Limited IT Expertise and Training:**

Nigerian universities may face challenges in ensuring that their staff members, particularly in administrative roles, possess the necessary technical skills to navigate IPPIS effectively. This includes proficiency in system operation, data entry, and troubleshooting. Investing in comprehensive training programs and providing ongoing support is crucial in mitigating this challenge. Adequate training and expertise in handling the IPPIS platform are essential for a smooth transition. Universities, especially those with limited IT resources, may face difficulties in ensuring that staff members are proficient in using the system. The technical proficiency required for system operation, data entry, and troubleshooting may pose a challenge. Obi, (2020). Lack of technological or insufficient technological advancement in the area of production of computer hard-wares and softwares within the Nigeria territory has hampered the availability of necessary computer accessories that will ensure improved internet connectivity and enhanced Management Information System (MIS) within the Government parastatals and MDA's that will derive the smooth implementation of the programme.

**iii. Administrative and Procedural Challenges:**

**a. Resistance to Change and Institutional Culture:** Implementing IPPIS often requires a cultural shift in how personnel and payroll management are perceived and executed. Resistance to change may stem from entrenched administrative practices and a reluctance to relinquish established procedures. This challenge may be particularly relevant for universities like FUL, which may have deeply ingrained administrative processes. IPPIS implementation necessitates a shift in how personnel and payroll management are conducted. This can face resistance from staff members accustomed to established administrative practices. In universities like FUL, where traditions and procedures may be deeply ingrained, introducing IPPIS may require careful change management strategies. Momodu, (2018).

**b. Data Accuracy and Verification Challenges:**

Ensuring the accuracy of personnel data during the transition to IPPIS is paramount. Universities may face challenges in reconciling discrepancies and ensuring that all records are accurate and up-to-date. This process can be time-consuming and resource-intensive, requiring meticulous attention to detail. Ensuring the accuracy of personnel data during the transition to IPPIS is crucial. Data verification and clean-up processes can be labor-intensive, requiring meticulous attention to detail. Universities may face difficulties in reconciling discrepancies and ensuring that all records are accurate and up-to-date. (Ezeani, 2017).

**iv. Policy and Regulatory Challenges:**

**a. Alignment with University Autonomy:** Maintaining the autonomy of universities while implementing IPPIS is a critical consideration. Universities, including FUL, often have unique operational dynamics and requirements that may not align perfectly with a standardized system. Balancing the need for centralization with the autonomy of universities is a complex policy challenge. (Falola, 2019). IPPIS implementation must be balanced with the need to maintain the autonomy of universities, including FUL. Universities often have unique operational dynamics and requirements that may not seamlessly align with a standardized system. Striking this balance requires careful policy considerations.

**b. Legal and Regulatory Compliance**

IPPIS implementation may necessitate universities to adapt to new legal and regulatory frameworks. Ensuring compliance with data protection laws, labor regulations, and other pertinent statutes is critical. Universities, including FUL, must invest time and resources in understanding and adhering to these legal requirements. IPPIS implementation may necessitate universities to adapt to new legal

and regulatory frameworks. Ensuring compliance with data protection laws, labor regulations, and other pertinent statutes is critical. Universities, including FUL, must invest time and resources in understanding and adhering to these legal requirements. Adebayo, (2018).

#### **v. Resource Allocation and Budgetary Constraints**

Allocating the necessary resources for IPPIS implementation can be a significant challenge, particularly for universities with limited budgets. This includes funding for IT infrastructure upgrades, staff training, and potential consulting services. Budgetary constraints may necessitate careful prioritization and strategic planning. (Oluwadare, 2020). Poor state of supporting infrastructure such as low internet penetration- The poor state of supporting infrastructure such as insufficient internet connectivity or broadband in Nigeria has slowed down the implementation of the scheme. This is because most Government offices in Nigeria do not have free internet or WIFI connectivity or access within their office vicinity.

**vi. Corruption:** Corruption is a canker worm that have eating deep the fabric of university system. It has affected the organizational performance of Nigeria. Corruption is a dishonest attitude or behaviour of those at the helm of affairs. For instance, Ezenwankwo and Ogwuma (2021) neglected the fact that the IPPIS has not addressed the fundamental problem of corruption and inefficiency in the Nigerian public sector. They further noted that the implementation of the system has created more problems than it has solved, including the denial of legitimate entitlements to some federal government employees.

#### **Theoretical Framework**

The relevance of theory to academic research can never be overemphasized. Also, in the words of Nwafor-Orizu, Okolo and Eze (2019), any idea not subjected to a theoretical support is a disgrace to philosophical truth. This is to say that theory provides a skeletal, explanatory and predictable support to research study discourse. There are several theories that established the relationship between the intrinsic and extrinsic factors that motivate employees to higher employee performance. It is instructive to note here that Modernization theory was adopted as theoretical framework for this study while Structural Functionalism Theory served as supporting theory.

Modernization Theory by (Rostow, 1960) emerged in the mid-20th century as a prominent framework for understanding and guiding socio-economic development in nations around the world. This theory posits that societies progress through a series of stages, evolving from traditional, agrarian-based structures to modern, industrialized systems. Modernization theory gained prominence in the 1950s and 1960s, a period marked by significant decolonization and the emergence of newly independent nations. Its proponents included scholars like Walt Rostow, David McClelland, and Everett Rogers. **In the work of Walt Rostow's**, (1960) "The Stages of Economic Growth: A Non-Communist Manifesto" (1960), outlined a linear model of development, asserting that nations evolve through five stages: traditional society, preconditions for takeoff, takeoff, drive to maturity, and high mass consumption.

**David McClelland**, in his book "The Achieving Society" (1961), emphasized the role of psychological factors and cultural values in promoting economic development. He argued that a society's values, particularly a strong achievement orientation, were crucial for economic progress. **Everett Rogers'** "Diffusion of Innovations" (1962) contributed to modernization theory by focusing on the spread of technological innovations within societies. Rogers' work highlighted the importance of communication networks in facilitating the adoption of modern practices.

Modernization theory contends that economic growth is the primary driver of societal advancement. It posits that industrialization, technological progress, and increased productivity lead

to higher living standards and improved quality of life for a nation's citizens. According to the theory, societies progress through distinct stages, each characterized by specific economic and social structures. These stages represent a transition from traditional, agrarian-based economies to more advanced, industrialized systems. Proponents like David McClelland stressed the significance of cultural values, particularly an emphasis on achievement and innovation, in fostering economic development. They argued that societies with a culture conducive to entrepreneurship and risk-taking are more likely to modernize successfully. Everett Rogers' contribution to modernization theory highlighted the role of innovation adoption in the process of modernization. He argued that the spread of new technologies and practices is essential for societies to advance.

### **Gap in Literature**

It is obvious that Implementation of Integrated Personnel Payroll and Information System is an indispensable tool that has positively or negatively affected Nigerian public sector. Several authors and scholars have brought their intellectual prowess and understanding to bear in many literatures over the years on the Implementation of Integrated Personnel Payroll and Information System in both public sectors. However, most of these scholars did not discuss the significant challenges in the implementation of Integrated Personnel Payroll and Information System particularly in Federal University, Lokoja. Therefore, the above constitute the gap this study intends to fill.

### **Methodology**

#### **Research Design**

T Descriptive survey research design was adopted for this study. Best and Kalin (2007) cited in Neeru (2012) described descriptive survey as the method of research which concerns itself with the present phenomena in terms of conditions, practices, beliefs, processes, relationships or trends.

#### **Population of Study**

The population of the study comprises of the academic and non- academic staff of Federal University, Lokoja. Hence, the population strength of both academic and non-academic staff is 1255 staff.

#### **Method of Data Collection**

The study Primary and secondary methods of data collection.

#### **Method of Data Presentation and Analysis**

The data obtained through the secondary sources was analyzed using statistical packages for social science (SPSS).

### **Findings of the Study**

The study revealed that political sabotage and poor state of infrastructure has impede the effective implementation of the IPPIS in the Nigerian public sector. The Implementation of the Integrated Personnel and Payroll Information System (IPPIS) in Nigerian public universities represents a significant leap towards efficiency and transparency in personnel and payroll management. However, like any major administrative shift, it comes with its share of challenges. While IPPIS holds the promise of streamlining operations and enhancing transparency, its implementation has not been without challenges. According to Smith, (2020), IPPIS is a vital tool for managing personnel data and payroll processes in public institutions, aiming to improve transparency, efficiency, and accountability. However, the success of IPPIS implementation often encounters obstacles, with sabotage emerging as a prominent challenge. Sabotage encompasses deliberate actions aimed at undermining or obstructing the adoption, functionality, and effectiveness of IPPIS.

Many public sector organisations in Nigeria have pre-existing payroll and personnel management systems. The transition to IPPIS has pose challenges in terms of compatibility with these legacy systems. Data migration, integration, and ensuring seamless functionality can be intricate processes. Additionally, universities may need to invest in upgrading their existing IT infrastructure to meet the technical requirements of IPPIS. Nigerian public sectors often operated on pre-existing payroll and personnel management systems. The transition to IPPIS necessitates a seamless integration of these legacy systems. Compatibility issues may arise due to differing data formats and structures. Migrating data from older systems to IPPIS can be a complex task that requires careful planning and execution (Okon, 2019).

Corruption is a canker worm that have eating deep the fabric of university system. It has affected the organizational performance of Nigeria. Corruption is a dishonest attitude or behaviour of those at the helm of affairs. For instance, Ezenwankwo and Ogwuma (2021) neglected the fact that the IPPIS has not addressed the fundamental problem of corruption and inefficiency in the Nigerian public sector. They further noted that the implementation of the system has created more problems than it has solved, including the denial of legitimate entitlements to some federal government employees.

The study found that Sabotage and Technological failure and the poor state of supporting infrastructure such as insufficient internet connectivity or broadband in Nigeria has slowed down the implementation of the policy.

## **Summary, Conclusion and Recommendations**

### **Summary**

The study focuses on the “Embracing a New Order: Evaluating the Impediment in the implementation of Integrated Personnel Payroll and Information system in the Nigerian Public Sector”. The problem of the study was pointed out and research questions were raised from the statement of the problem. The specific objectives of the study were formulated in line with the research questions.

### **Conclusion**

The study concludes therefore that, Integrated Personnel Payroll and Information System encountered challenges such as Political sabotage, corruption and poor state of infrastructural development.

### **Recommendations**

Based on the research question and objective of the study and findings of the study, the study recommended the following;

- i. Since the findings of the study found that challenges such as sabotage, technological failure are the major impediment. The study therefore recommended that government should design effective measures to address the political sabotage and the poor state of infrastructural development affecting the implementation of the IPPIS policy in the Nigerian Public Sector.

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