

Impact of Integrated Personnel Payroll and Information System (IPPIS) on the Job Performance of Non-Academic Staff in Federal University Wukari, Taraba State, Nigeria

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Abstract: This study investigated impact of Integrated personnel Payroll and Information System (IPPIS) on the job performance of non-academic staff in Federal University Wukari, Taraba State, Nigeria. Three specific objectives with corresponding research questions guided the study and three hypotheses were formulated and tested at 0.05 level of significance. The study adopted a survey research design, and was carried out in Federal University Wukari, Taraba State, Nigeria. The population of the study comprised 1384 staff of Federal University Wukari. The sample size for the study comprised 310 Bursary staff obtained from the use of Taro Yamane formula for sample size determination. The instrument for data collection was a structured questionnaire. The reliability of the instrument was estimated using Cronbach Alpha statistic and an overall reliability coefficient of 0.87 was obtained. The data was analyzed using Means and Standard Deviation to answer the research questions. Chi-Square Statistic to test the null hypotheses at 0.05 level of significance. Findings of the study revealed that; use of IPPIS to detect illegal transfer of service, reactivation of appointments and inflation of contract helps to eliminates corrupt and sharp practices by non-academic staff enhances their productivity. Also, the findings further showed that prompt remittance of employees' pension plans, healthcare benefit packages and employees' insurance via IPPIS positively impact on their job productivity. Based on the findings of the study, it was recommendations that; Federal Government should enforce the full implementation of IPPIS to detect and eliminates corrupt and sharp practices often perpetuated by non-academic staff. Federal Government should sensitize the office of the Accountant General of the Federation on the need to fully deploy modern scientific budgetary preparation so as to enable them detect budget paddling and fabrication of accounts among others.

Keywords: Integrated Personnel Payroll and Information System, Non-Academic Staff

I. INTRODUCTION

Management in workplace is the key towards progression and productivity of a nation. Management of public finance in Africa and even beyond has been suffering a setback for quite some decades now. Mismanagement in Nigeria has existed since the era of oil boom, a period in which control mechanism was weak, which created an assortment of ambiguities that have tended to facilitate and sustain corrupt

practices. This was partly because the management of public finance was based on manual and semi-manual operations. This situation gave birth to several personnel and payroll irregularities and fraudulent behaviours. To mitigate against this ugly scenario, countries in Africa deemed it fit those financial services in the public sectors be migrated to be digitally-based.

This informed the advent of digital integrated personnel and payroll information systems of most African countries. Integrated Personnel and Payroll Information System (IPPIS) is not new in workplace, only the computerization is new. The computerization has added new dimensions to the management of personnel at workplace (Bello, 2015). IPPIS is generally one of the offshoots of the civil service reform program aimed at ensuring transparency and accountability in the Nigerian civil service by computerizing the manual Payroll System (Okonjo-Iwela, 2011).

Integrated Personnel and Payroll Information System (IPPIS) is an integral part of Government Integrated Financial Management Information System (GIFMIS), which is a component of Nigerian Government Economic Reform and Governance Project (ERGP). IPPIS provides an integrated computerized financial package that enhances the effectiveness and transparency of public resource management by computerizing the payroll management and accounting system for the government (Oyedele, 2015). The IPPIS is an Information Technology (IT) enabled facility being put in place to establish a reliable and comprehensive database for the public service to facilitate manpower planning, eliminate record and payroll fraud, facilitate easy storage, update and retrieval of personnel records for administrative and pension processes and staff remuneration payment with minimal wastages and leakages (Okonjo-Iwela, 2015). Since the inception of the project, IPPIS has saved the Federal Government of Nigeria billions of Naira by eliminating thousands of ghost workers via personnel verification exercise and salary payment process (Enakirerhi & Temile, 2017). The reality and quality of government payroll administration has

vastly improved and it also increases number of Ministry Department and Agencies (MDAs) that are moving away from manual payroll administration, and the MDAs have the necessary information for planning their personnel costs (Bello, 2015). This, according to the authors has greatly improved payroll administration.

Moreover, the Integrated Payroll and Personnel Information System (IPPIS) is a project initiated by the Federal Government of Nigeria public service sector via the use of Information and Communications Technology (ICT). The IPPIS was introduced to adequately prove the effectiveness and efficiency of payroll administration in the government's Ministries, Departments and Agencies (MDAs). Prior to its implementation by the Federal Government, it was outlined that the IPPIS would accurately and reliably provide the overall personnel information as required by the Office of the Accountant General of the Federation (OAGF). Nigerians were further informed that the electronic platform, if fully implemented, would drastically and holistically reduce or completely eliminate all forms of corrupt and sharp practices as well as facilitate modern scientific and apt budgeting cum forecasting. It is noteworthy that the IPPIS could boast of a separate department under the OAGF.

The department or unit is solely responsible for payment of salaries and wages directly to Federal Government employees' bank accounts. It has equally been reported by the OAGF (2015), that apt deductions are instantly made, followed immediately by remittances to a team of third-party beneficiaries such as the Federal Inland Revenue Service (FIRS), State Boards of Internal Revenue (BIR), National Health Insurance Scheme (NHIS), National Housing Fund (NHF), Pension Fund Administrator (PFA), Cooperative Societies, Trade Unions' Dues, Association Dues, Bank Loans (if any) and what have you. Recently, the IPPIS department boasted that since inception of the tech-driven mechanism in April 2007, the unit had saved billions of naira for the Federal Government via elimination of thousands of ghost workers and allied matters. It is worthy of note that the streamlined key functions or core mandates of the IPPIS department are, but not limited to: fraud detection, prompt payment of promotion arrears, remittance of payroll deductions to the benefitting bodies, deductions of taxes and other third-party payments, payment of salaries and wages to the employees, management of Federal Government employees' records, and enrolment of employees into the IPPIS database.

IPPIS has actually reduced corruption by virtually eliminating ghost worker syndrome where applied, thereby reducing the cost of governance. The scheme has, from its launch in 2011 to February 2016 saved the government almost 385.5 billion naira when compared to December 2016 when the Bank Verification Number (BVN) audit process commenced (The Vanguard on-line 2016). This act has greatly reduced payroll fraud (Simiyu, 2015).

Besides, fraud detection is the process whereby employees or employers wrongfully manipulate

the payroll system to either receive payment they haven't earned or, in the case of employers, withhold payment of rightfully earned wages or taxes due on those wages (Agboola, 2018). Nigeria is filled with stories of wrong practices especially, stories of ghost workers on the payroll of ministries and parastatals, Fraud, embezzlements, setting ablaze of offices housing sensitive documents and corruption (Obara, Nangih & Agba, 2017). The most common kinds of fraud are the use of "Ghost workers" to divert money to sham identities. Agboola (2018) defines ghost worker as someone recorded on the payroll system, but who does not work for the business. Mede (2016) added that from 2007 to December, 2016, the IPPIS saved about N226billion from 391 MDAs. At the end of 2014, about 60,000 ghost workers were removed from the federal government payroll through the implementation of IPPIS (Mede, 2016). Furthermore, from February 2016 to November, 2016 alone, another 50,000 ghost workers were removed from the payroll, saving N13billion monthly (Lucky & Sunny, 2017). Aganga (2011) also argued that due to financial leakages in the university system, the developments in Nigeria's wage and salary administration are unjustified by the nation's actual socio-economic growth. In other words, the importance of increased wages for workers is declining as a result of financial leakages in the university system and this has affected the administrative performance of non-academic staff (Oyedele, 2015).

In economics, a leakage is a diversion of funds from some iterative process. In the Nigerian case, the IPPIS is expected to block most if not all the leakages that have been the bane of the growth of the economy. System Specs (2016) argues that IPPIS helps to block most of the financial leakages that have been the bane of university financial mismanagement practices. Likewise, Okonjo-Iwela (2015) explains that the introduction of IPPIS had helped to reduce how government account was being overdrawn. Okonjo argues that several MDAs had hooked on to the IPPIS platform with substantial reduction in government's overdrawn financial position. Philip (2015) also stresses that IPPIS is a step in the right direction to plug all financial leakages. Ogunsipe (2021) noted that since the IPPIS took over the payment of salaries in Feb. 2020, the tax regime had increased unbearably with untold hardship on employees. This singular factor that gave reason for the regressive tax was the erroneous calculation of the tax based on the consolidated salaries rather than the basic salaries according to Ogunsipe. Stakeholders have continuously called on IPPIS and other relevant government agencies to expeditiously take appropriate action and calculate taxes of members based on basic salary rather than consolidated salary as it is being currently done. The outrageous deductions in payroll in Nigerian universities cannot be overemphasised (Ogunsipe, 2021).

A payroll deduction plan refers to when an employer withholds money from an employee's paycheck for a variety of purposes, but most commonly for benefits. (Mede, 2016). Mede maintains that common example of payroll deduction plan is when an employer is required by law to withhold money

for Social Security and Medicare, retirement savings plan, healthcare, or life insurance premiums, among others. prompt remittance of payroll deductions to the benefitting bodies according to Mede is simply the process of making appropriate payment of all payroll deductions to the agencies or organisations responsible for providing third party services to the employee. This opinion provided support for an earlier assertion by Onyekpere (2015), who asserted that the implementation of IPPIS paves way for prompt remittance of payroll deductions to the benefitting bodies. IPPIS further enhances timely capture and payment of all due revenues into government coffers without the intermediation of multiple banking arrangements. The success with which an educational institution survives depends largely on the ability and expertise of human resources who operate both at the managerial and teaching levels of operation (Olaniyan & Lucas, 2012). The authors maintains that such ability and expertise usually stem from the qualitative knowledge possessed through enhanced integration of modern administrative performance management tools including IPPIS.

Job Performance of non-academic staff in Nigerian public universities has been a great concern to stakeholders in education such as the government, external examination bodies, parents, Non-Governmental Organizations (NGOs), among others in recent times in Nigeria, given the abysmal performance of non-academic staff (Mede, 2016). Stakeholders, government and employees have expressed dissatisfaction with the management of public universities. According to Enakireehi and Temile (2017), in spite of improved academic and professional qualification of employees and huge government investment in education, public university education system seems to have failed to produce people who can contribute to solve the problems of the society. Mede (2016) maintains that the Federal government of Nigeria has made substantial moves to improve employees' job performance through such measures as it may increase staff administrative performance but to no avail.

This therefore implies that IPPIS is an effective strategy for enhanced management of non-academic staff. Based on the above stated reasons, the researcher is spurred to investigate the perceived impact of Integrated personnel Payroll and Information system on the job performance of non-academic staff of Federal University Wukari, Taraba State. Despite the above stated importance of IPPIS, personnel have been lamenting that at the time they were expecting to receive higher income (wage), the IPPIS department rather short-paid them without their consent or knowledge. From the researcher's observation, analysts and concerned observers have been compelled to believe that the FG is only focusing on taxing the workers hugely and 'unreasonably', citing it as the government's main current source of income since other sources of revenue are apparently grounded at the moment due to the ravaging effect of the COVID-19.

Consequent upon the above, the researchers observed that aggrieved employees, lament that aside the required arrears

of the new minimum wage, their Earned and Peculiarity (Hazard) Allowances, promotion arrears were obviously omitted from the payments, thereby impoverishing them. It is based on the above that, the researchers investigated impact of Integrated personnel Payroll and Information system on the job performance of non-academic staff of Federal University Wukari, Taraba State, Nigeria.

Objective of the Study

This study investigated impact of Integrated personnel Payroll and Information System (IPPIS) on the job performance of non-academic staff in Federal University Wukari, Taraba State, Nigeria. Specifically, the study sought to:

1. determine impact of fraud detection on job performance of non-academic staff in Federal University Wukari, Taraba State, Nigeria.
2. determine impact of blocking financial leakages on job performance of non-academic staff.
3. determine impact of prompt remittance of payroll deductions to the benefitting bodies on job performance of non-academic staff.

Research Questions

The following research questions are raised to guide the study.

1. What is the impact of fraud detection on job performance of non-academic staff in Federal University Wukari, Taraba State, Nigeria?
2. What is the impact of blocking financial leakages on job performance of non-academic staff?
3. What is the impact of prompt remittance of payroll deductions to benefitting bodies on the job performance of non-academic staff?

Statement of Hypotheses

The following null hypotheses were formulated for the study and were tested at 0.05 level of significance.

1. Fraud detection does not significantly impact on the job performance of non-academic staff in Federal University Wukari, Taraba State, Nigeria.
2. Blocking financial leakage does not significantly impact on the job performance of non-academic staff.
3. Prompt remittance of payroll deductions to the benefitting bodies does not significantly impact on the job performance of non-academic staff.

II. METHODOLOGY

The design of this study is a survey. The study area is Federal University Wukari, Taraba State, Nigeria. The target population of the study is 1384 staff of Federal University Wukari, Taraba State, Nigeria. The sample size is 310 got by the use of Taro Yamen formula. The population comprised 210 Senior staff and 100 Junior staff. In selecting the sample, proportionate Stratified and simple random sampling techniques respectively were used. Proportionate Stratified

random sampling technique was used to ensure that, relative proportion of the respondents in each staff category involved in the study were exactly its relative contribution in the sample while simple random sampling was used to select the number of respondents from each cadre. The instrument for data collection is a structured questionnaire titled “Impact of Integrated Personnel Payroll and Information System on Job Performance of Non-Academic Staff Questionnaire (IIPPISJPNASQ)” structured by the researchers. The questionnaire is a 15-item questionnaire with items that elicited information relating to the objectives of the study. The questionnaire was further subdivided into three (3) clusters based on the Integrated Personnel Payroll and Information System indices that were used in the study. The first cluster contains 5 items, the second cluster contains 5 items, and the third cluster contains 5 items, respectively, adding up to a total of 15 items. The items were stated in a very simple and clear language with the desired responses tabulated on a four-point rating scale with response modes of; Strongly Agree (4), Agree (3), Disagree (2), Strongly Disagree (1), respectively.

The instrument was face and content validated by three experts. The overall reliability estimate obtained was

0.87 which shows that the instrument is reliable. In administering the questionnaire, three research assistants were used. The direct delivery approach was used to enable the researchers to thoroughly explain the purpose, importance and confidentiality of all information to the respondents and also, it also enabled the researcher to collect completed questionnaire immediately to avoid loses.

The descriptive statistics of Mean and Standard Deviation were used to answer the research questions. A cut-off point of 2.50 and above represents positive response and was Agreed to. Whereas, any mean less than 2.50 will be regarded as Disagreed to. 4.00-3.49 (Strongly Agree), 3.49-2.50 (Agree), 2.49-1.50 (Disagree), 1.49-0.00 (Strongly Disagree). Chi-square test of independence was used to test the null hypotheses at 0.05 level of significance. If the P-value is less than the significant Alpha value of 0.05, the null hypothesis will be rejected and the alternate accepted.

Research Question 1: What is the impact of fraud detection on job performance of non-academic staff in Federal University Wukari, Taraba State, Nigeria?

Table 1: Mean and Standard Deviation Analysis of respondents on the impact of fraud detection on non-academic staff job performance

S/N	Item Statement	SA	A	D	SD	Mean	SD	Decision	Rank
1	Use of IPPIS to detect illegal transfer of service positively impact on productivity of non-academic staff	206	89	10	05	3.22	.95	Agree	1 st
2	Use of IPPIS to detect substitution of names of retired staff affects budgeting skills of non-academic staff	34	06	70	200	2.23	.60	Disagree	5 th
3	Use of IPPIS to detect substitution of names of dead employees positively impact forecasting skills of non-academic staff	198	90	12	10	2.67	.78	Agree	4 th
4	Use of IPPIS to detect transfer of employees positively impact on the job performance of non-academic staff	167	96	27	20	3.15	.90	Agree	2 nd
5	Use of IPPIS to detect illegal reactivation of appointments eliminates corrupt and sharp practices by non-academic staff	295	10	0	0	3.10	.89	Agree	3 rd
Cluster Mean and SD						2.87	.82	Agree	

Data presented in Table 1 revealed that respondents agreed on items (1, 3, 4 and 5) with mean scores ranging from 2.67 – 3.22 which were above the benchmark of 2.50 except for item 2, which is below the bench mark of 2.50. The table also revealed close Standard Deviation values ranging from .60 – .95 which showed that the respondents were homogeneous in their responses. The cluster mean of all the items as revealed was

2.87 and SD= .82. With this cluster mean, it can be deduced from this finding that the use of IPPIS to detect fraud in Federal University Wukari positively impact on the job performance of non-academic staff.

Research Question 2: What is the impact of blocking financial leakages on job performance of non-academic staff?

Table 2: Mean and Standard Deviation Analysis of respondents on the impact of blocking financial leakages on non-academic staff job performance

S/N	Item Statement	SA	A	D	SD	Mean	SD	Decision	Rank
6	Use of IPPIS to detect illegal inflation of contract facilities modern scientific budgetary preparation by non-academic staff	186	73	40	11	3.19	1.05	Agree	1 st
7	Use of IPPIS to detect kickbacks positively impact on the productivity of non-academic staff	55	215	35	05	2.78	.91	Agree	5 th

8	Use of IPPIS to detect budget padding positively reduces corrupt and sharp practices by non-academic staff	98	203	06	03	3.10	1.03	Agree	2 nd
9	Use of IPPIS to detect fabrication of accounts positively impact on the job effectiveness of non-academic staff	225	80	05	00	3.08	1.01	Agree	3 rd
10	Use of IPPIS to detect unauthorized payments positively impact on organisational commitment of non-academic staff	257	48	03	02	2.70	1.00	Agree	4 th
Cluster Mean and SD						2.97	1.00	Agree	

Data presented in Table 2 revealed that the respondents agreed on all the items (6, 7, 8, 9 and 10) with mean scores ranging from 2.70 – 3.19 which are above the benchmark of 2.50. The table also revealed close Standard Deviation values ranging from .91 – 1.05 which showed that the respondents were homogeneous in their responses. The cluster mean of all the items as revealed was 2.79 and SD= 1.00 With this cluster mean, it can be deduced from this finding that the

IPPIS blocks financial leakages by detecting and blocking illegal inflation of contract, budget padding and fabrication of accounts and this positively impact on the job performance of non-academic staff in Federal University Wukari, Taraba State.

Research Question 3: What is the impact of prompt remittance of payroll deductions to benefitting bodies on the job performance of non-academic staff?

Table 3: Mean and Standard Deviation Analysis of respondents on the impact of prompt remittance of payroll deductions to the benefitting bodies on administrative performance of non-academic staff

S/N	Item Statement	SA	A	D	SD	Mean	SD	Decision	Rank
11	Prompt remittance of employees’ pension plans via IPPIS positively impact on their engagement	192	80	20	18	3.33	1.09	Agree	1 st
12	Prompt remittance of employees’ insurance via IPPIS positively impact on their job productivity	163	78	40	29	2.87	.93	Agree	3 rd
13	Prompt remittance of employees’ healthcare benefit packages via IPPIS positively impact on their job effectiveness	186	85	21	18	3.14	1.02	Agree	2 nd
14	Prompt remittance of employees’ saving bonds via IPPIS affects their administrative efficiency	151	124	25	10	3.06	.76	Agree	5 th
15	Prompt remittance of charitable contributions to employees’ (such as; weddings, burials and ailments, among others) via IPPIS positively impact on their job productivity	160	96	33	21	2.79	.89	Agree	4 th
Cluster Mean and SD						3.04	.94	Agree	

Data presented in Table 3 revealed that the respondents agreed on all the items (11, 12, 13, 14 and 15) with mean scores ranging from 2.79 – 3.33 which are above the benchmark of 2.50. The table also revealed close Standard Deviation values ranging from .76– 1.09 which showed that the respondents were homogeneous in their responses. The cluster mean of all the items as revealed was 2.79 and SD= 1.04 With this cluster mean, it can be deduced from this finding that IPPIS enhances prompt remittance of employees pensions, healthcare benefits and insurance and this impact positively on their job performance.

Hypothesis 1: Fraud detection does not significantly impact on the job performance of non-academic staff in Federal University Wukari, Taraba State, Nigeria

Table 4: Chi-Square test of significance of the impact of fraud detection on the job performance of non-academic staff in Federal University Wukari, Taraba State, Nigeria

Variables	N	Df	χ^2	Sig	Alpha Level	Remark
Fraud detection						
	310	12	234.005	.000	.05	Significant
Job Performance						

Df = Degree of Freedom; χ^2 = Chi-Square Calculated Value; Sig = P-Value

Table 4 shows the Chi-square calculated value (χ^2) of 234.005, degree of freedom df =12 and a sig (P-value=0.00) which is less than the alpha value ($\alpha=.05$). Since $P<.05$, the result is significant, therefore the null hypothesis is rejected. This implied that, fraud detection has positive significant impact on the job performance of non-academic staff in Federal University Wukari.

Hypothesis 2: Blocking financial leakage does not significantly impact on the job performance of non-academic staff

Table 5: Chi-Square test of significance of the impact of blocking of financial leakages on the job performance of non-academic staff

Variables	N	Df	χ^2	Sig	Alpha Level	Remark
Blocking of Financial Leakages						
	231	12	256.031	.000	.05	Significant
Job performance						

Df = Degree of Freedom; χ^2 = Chi-Square Calculated Value; Sig = P-Value

Table 5 shows the Chi-square calculated value (χ^2) of 256.031, degree of freedom df =12 and a sig (P-value=0.00) which is less than the alpha value ($\alpha=.05$). Since $P<.05$, the result is significant, therefore the null hypothesis is rejected. This implied that, blocking of financial leakages has positively significant impact on the job performance of non-academic staff in Federal University Wukari.

Hypothesis 2: Prompt remittance of payroll deductions to the benefitting bodies does not significantly impact on the job performance of non-academic staff

Table 6: Chi-Square test of significance of the impact of prompt remittance of payroll deductions to the benefitting bodies does not significantly impact on the job performance of non-academic staff

Variables	N	Df	χ^2	Sig	Alpha Level	Remark
Prompt remittance of payroll deductions						
	231	12	264.437	.000	.05	Significant
Job performance						

Df = Degree of Freedom; χ^2 = Chi-Square Calculated Value; Sig = P-Value

Table 6 shows the Chi-square calculated value (χ^2) of 264.437, degree of freedom df =12 and a sig (P-value=0.00) which is less than the alpha value ($\alpha=.05$). Since $P<.05$, the result is significant, therefore the null hypothesis is rejected. This implied that, prompt remittance of payroll deductions to the benefitting bodies has positive significant impact on the job performance of non-academic staff Federal University Wukari, Taraba State.

III. DISCUSSION OF FINDINGS

The first findings of the study revealed that monitoring of fraudulent practices using IPPIS positively impact on the job performance of non-academic staff in Federal University Wukari, Taraba State. It was revealed from this finding that; use of IPPIS to detect illegal transfer of service positively impact on productivity of non-academic staff, use of IPPIS to detect transfer of employees positively impact on the job performance of non-academic staff and use of IPPIS to detect illegal reactivation of appointments eliminates corrupt

and sharp practices by non-academic staff. Similarly, the test of a related hypothesis revealed that fraud detection has positive significant impact on the job performance of non-academic staff in Federal University Wukari. The finding corroborates that by Ibanichuka (2016) who found that the implementation of IPPIS program has a significant effect on payroll fraud, recurrent expenditure of the Government in the Nigeria civil service. This finding corroborates also that by Effiong, Oro, Ogar, Imong, Jacob and Rim (2017) who revealed that IPPIS have positive and significant relationship with fraud and fraud management as well as jointly impact the performances of Public Interest Entities. Finally, this finding corroborates also with that of Leyira and Temple (2018) whose findings revealed that the implementation and deployment of IPPIS have, to a great extent, reduced the incentive, capacity and opportunity of fraudulent individuals to perpetrate payroll fraud at all levels even though there are still some challenges.

The second findings of the study revealed that blocking financial leakages using IPPIS positively impact on the job performance of non-academic staff in Federal University Wukari, Taraba State. It was revealed from this finding that; use of IPPIS to detect illegal inflation of contract facilities modern scientific budgetary preparation by non-academic staff, use of IPPIS to detect budget paddling positively reduces corrupt and sharp practices by non-academic staff and the use of IPPIS to detect fabrication of accounts positively impact on the job effectiveness of non-academic staff. Similarly, the test of a related hypothesis revealed that blocking financial leakages has positive significant impact on the job performance of non-academic staff in Federal University Wukari. The finding corroborates that by Fa raj im akin and Anichebe (2017) whose findings showed that the identification and remover of ghost workers from the payroll will save the government huge amount which can be used to ensure regular salary> and full implementation of Shonekon committee recommendation on employee welfare. The findings further corroborates with that of Agboola (2018) whose findings revealed that the introduction of IPPIS has significantly promoted the blocking of financial leakages in public sector via termination of illegal reactivation of appointments, detection of fabricated accounts amidst budget paddling, as these measures have greatly improved the job productivity of staff. It also revealed that the introduction of IPPIS policy into the salary administration in Nigeria improved constant payment of employees.

The third findings of the study revealed that prompt remittance of payroll deductions to benefitting bodies positively impact on the job performance of non-academic staff in Federal University Wukari. It was revealed from this finding that; prompt remittance of employees' pension plans via IPPIS positively impact on their engagement, prompt remittance of employees' healthcare benefit packages via IPPIS positively impact on their job effectiveness and prompt remittance of employees' insurance via IPPIS positively impact on their job productivity. Similarly, the test of a related hypothesis revealed that prompt remittance of payroll deductions to benefitting bodies positively has positive significant impact on the job

performance of non-academic staff in Federal University Wukari. The finding corroborates with that of Kyari, Ayuba and Musa (2021) whose findings revealed that delay in payment of salary, pay cut and delay in payment of promotion benefits has significant effects on employee performance. In addition, the findings corroborates with that of Santhapparaj and Alam (2005) who revealed that pay, promotion, working condition and support of research had positive and significant effect on job satisfaction of staff.

IV. CONCLUSION AND RECOMMENDATIONS

Based on the findings of the study, the researcher concluded that full implementation of Integrated Personnel Payroll and Information System (IPPIS) as a valuable instrument to checkmate corrupt and sharp practices in the university system positively impact on the job performance of non-academic staff.

Recommendations were made that:

- i. Federal Government should enforce the full implementation of IPPIS to detect and eliminates corrupt and sharp practices often perpetuated by non-academic staff.
- ii. Federal Government should sensitize the office of the Accountant General of the Federation on the need to fully deploy modern scientific budgetary preparation so as to enable them detect budget paddling and fabrication of accounts among others. As this would further enhance the job effectiveness of non-academic staff across the Nation.
- iii. Federal Government should through the office of the Accountant General of the Federation ensure all payroll deductions are paid promptly to the benefitting accounts without any form of delays.

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