

# Impact of Integrated Personnel and Payroll Information System (IPPIS) on Job Performance of Non-Teaching Staff in Joseph Sarwuan Tarka University, Makurdi Benue State, Nigeria

ANANWUDE Ifunanya Ogechi, C.I. TYOKYAA (Ph.D) & P.N. MANDO (Ph.D)

Department of Educational Foundations and General Studies, Joseph Sarwuan Tarka University, Makurdi

DOI: <https://dx.doi.org/10.47772/IJRISS.2023.701044>

Received: 18 September 2023; Revised: 26 September 2023; Accepted: 02 October 2023;

Published: 31 October 2023

## ABSTRACT

The study investigated the impact of Integrated Personnel and Payroll Information system (IPPIS) on the job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue 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 Joseph Sarwuan Tarka University, Makurdi (JOSTUM), Nigeria. The target population of the study is 2,109 non-teaching staff of Joseph Sarwuan Tarka University, Makurdi. The population comprised 1,294 Senior staff and 815 Junior staff. The sample size is 336 gotten by the use of Taro-Yamane formula. Multi-stage sampling procedure was used for the study because each stage involves different sampling techniques. The sampling techniques used at different stages include; Proportionate Stratified random sampling technique and simple random sampling techniques respectively. The instrument for data collection was a structured questionnaire titled Impact of Integrated Personnel and Payroll Information System on Job Performance of Non-Teaching Staff Questionnaire (IIPPISJPNTSQ). The reliability of the instrument was estimated using Cronbach Alpha method and an overall reliability coefficient of 0.77 was obtained. The data collected were analyzed using Means and Standard Deviation to answer the research questions and Chi-Square Goodness of fit-test to test the null hypotheses at 0.05 level of significance. Based on the analysis of data, the findings of the study revealed that; timely payment of salaries, prompt payment of promotion arrears and fraud detection significantly impact the job performance of non-teaching academic staff in Joseph Sarwuan Tarka University, Makurdi, Benue State positively. Based on the findings of the study, the following recommendations among others were made; government should as a matter of necessity compel the consultants to redesign the software in such a way that will not permit manipulation but must also be able to recognize MDAs peculiarities. Also, since the current salary administration in public universities in Nigeria is still characterized by inconsistency, the researcher further recommend that federal government should urgently review the payment platform in order to eliminate or reduce the mirage of irregularities and payment inconsistencies that have undermined its progress. Finally, Sharp practices by implementers or MDAs collaborators should be dealt with, culprit should be arrested, tried and sanctioned to serve as deterrence.

**Keywords:** Integrated Personnel and Payroll Information System (IPPIS), Timely payment of Salaries, Promotion Arrears, Fraud Detection and Job Performance of Non-Teaching Staff.

## INTRODUCTION

Everyday work, communication, information gathering and decision making all rely on information technology (Shields, 2016). When Bursary staff visit banks to make an electronic payment inquiry, they interact with bank's information system rather than with personnel of the bank (Ikechukwu & Chikwe,

2015). Ikehukwu and Chikwe argue for advantages of viewing an information system as a special of work system and a work system is a system in which human or machines perform processes and activities using resources to produce specific products or services for customers. Information system. According to Aganga (2011), Integrated Personnel and Payroll Information System (IPPIS) is one of the Federal Government Reform Initiatives conceived to transform the Nigerian Public Service and make it more efficient and effective in service delivery. The IPPIS initiative is aimed at improving the public financial management and providing a centralised payroll system in the country.

IPPIS is designed to enroll into platform, all federal government ministries, departments and agencies, that draw personnel cost fund from consolidated revenue fund. The Accountant General of the Federation (AGF) said when fully functional, the system would help solve the challenges for lack of efficiency lack of central control, lack of central management and lack of edition of figures. Besides, he said, the elimination of replacement of personnel costs in the country. Okonjo-Iweala (2011) opines that the objectives of the IPPIS policy amongst others are to centralize payment of worker salaries, which stated as a means of facilitate convenient staff remuneration payment with minimal wastage, also to facilitate easy storage, updating and retrieval of personnel record for administrative and pension processing, it also enhances manpower planning and budgeting, it also ascertains actual personnel emoluments of the federal government employees. Okonjo-Iweala explained further that IPPIS has actually reduced corruption by virtually eliminating ghost-worker syndrome where applied, thereby reducing the cost of governance, since the inception of the policy in 2007 to December 2014, it saved government ₦185 billion representing the difference between the money that government would have released to MDAs based on their estimated nominal roll submissions and the amount actually paid through the IPPIS platform.

Integrated Personal and Payroll Information System (IPPIS) is an innovation or policy which enhances productivity by removing cumbersome manual processes in Ministries. Department and Agencies of Government. IPPIS which is used to calculate salaries also provide a range of supporting functions such as preparing pay slips and payroll reports. It is closely linked to and forms part of an Integrated Financial Management Information System (IFMIS). IPPIS has the capacity to generate a wide range of reports to support personnel planning and decision-making, such as lists of employees by department, grade or location; summaries of personal and career details; payroll or benefits statements; annual wage reports; or bank deposit details.

The full implementation of IPPIS will enhance prompt payment of salaries and wages to the employees, fraud detection, prompt payment of promotion arrears, block financial leakages, enhances remittance of payroll deductions to the benefitting bodies, deductions of taxes and other third party payments, management of Federal Government employees' records, and enrolment of employees into the IPPIS database, efficient personnel cost planning, budgeting and reporting as personnel cost will be based on actual verified number and not estimates. This study was limited to timely payment of salaries, prompt payment of promotion arrears and fraud detection. Salary and wages administration are essential functions for every business from issuing/distributing pay checks and maintaining tax compliance to calculating payroll deductions and garnishments in order to effectively manage personnel cost (Mede, 2016).

Timely payments of salaries and wages refer to the timely payment for goods and services rendered by an employee within and outside any given organization (Virginia Prompt Pay Act, 2019). Where necessary, the government seeks appropriate legislations and legal backing to facilitate timely payment of its workforce towards successful attainment of goals and objectives of the university system. With the implementation of Treasury Single Account and Integrated Personnel Payroll and Information System, it is hoped may come better cash management practices since the government can at all times have an overall view of its cash position compared with the fragmented positions of different Ministries, Departments and Agencies (MDAs), as a result of proper record management via IPPIS (Solanke, 2018). The union leader decried the

haphazard implementation of IPPIS, stating that staff in university system have not been receiving full salaries since the new payment platform was introduced, noting “staff can’t say how much is their monthly salary. It is whatever one is paid, that one takes home. Most employees decried they have not been captured.

IPPIS officials keep promising they would address the issue. The story is different from institutions to institutions (Enakirerhi & Temile 2017). The core goal or aim of the administration of wages and salaries is to provide both competitive and equal pay (Aganga, 2011). The Non Academic staff association also called on the government’s relevant agencies to expedite actions on the modalities for quick release of all outstanding promotion arrears, expressing its dismay over the continued non-release of the last minimum wage arrears to workers in the federal universities. Management of such affected institutions must not lose sight of the inalienable fact that the union due is a part of members’ salaries sacrificed for their welfare. The Guardian (2021) stresses that members have not been paid promotion arrears for 2018 and 2019 and revealed that only three universities have been paid.

Promotion is the upward movement of an employee based on years of experience, qualification and achievement. Staff promotion is growth and advancement in a cadre or rank and with its financial benefits and recognition (Nwankwo, 2017). Arrears is a legal term for the part of a debt that is overdue after missing one or more required payments. The amount of the arrears is the amount accrued from the date on which the first missed payment (Obinna, 2013). Promotion arrears can be defined as all financial entitlements that are paid to promoted employees. The Senior Staff Association of Nigerian Universities has warned of “industrial disharmony” should the Federal and state governments refuse to implement the new minimum wage, payment of promotion arrears and adjust the current tax charged its members by the Integrated Personnel and Payroll Information System (Nwankwo, 2017). Because of it, the 2020 promotion exercise has been put on hold. Indeed, much more substantial or huge sums of money are missing in concealed frauds. IPPIS has actually reduced corruption by virtually eliminating ghost worker syndrome where applied, thereby reducing the cost of governance. The scheme has, from it launched 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, 2015). This act has greatly reduced payroll fraud (Simiyu, 2016).

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 is 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).

United States Department of State (2022) revealed that Integrated Personnel Management Systems (IPMS) allow users to create travel authorization documents for persons evacuated during a crisis (transfer of service). Information collected by Employee Assistance Program (EAPS) is used by posts and the Family Liaison Office (FLO) during an evacuation to track and manage the departure of evacuees. This service also includes the location of persons while at Post and alternate contacts (if available) where a person may be reached during and after the evacuation. According to United States Department of State, locations include the addresses to which State employees have relocated following evacuation and also those of their family members.

The guardian (2021) noted that since the IPPIS took over the payment of salaries in February, 2020, the tax

regime had increased unbearably with untold hardship on employees. According to the author, 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. 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 overemphasized (The guardian, 2021).

Job performance of non-teaching staff is criterion that relates to organizational outcomes and success. Lucky and Sunny (2017), define administrative performance of non-teaching staff as the totality of goal accomplishment. It is the process of reaching an end – that is, organizational goals. Job performance according to the authors, is therefore, the qualitative and quantitative measure of activities, duties and operations which a job holder achieves efficiently and effectively within a defined time limit. It could be an act of accomplishing or executing a given task (Robert & Tim, 2006). It could also be described as the ability to combine the right behaviour skillfully towards the achievement of the broad goals and objectives of the university system (Olaniyan & Lucas, 2008).

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.

Apart from the above, staff files and job titles were missing or were not available for many staff. Consequently, personnel issues were treated on a verbal basis as opposed to the use of archival documents. This increased the number of ghost workers due to the discrepancies between the list prepared locally and the one submitted from the Ministries. Apparently, this suggests that the centre was not in charge (Chima, Ahmadu & Folorunsho, 2019). According to the authors, the inherent danger here is that, workers were paid without proper verification with regards to their status as genuine staff or not. This scenario prompted payroll irregularities and fraud courtesy of procedural errors, poor record-keeping, intrigues among government employees, weak internal control system of the personnel and payroll records.

Despite all these challenges, the government considers it crucial to improving personnel and payroll management (Chima, *et al.*, 2019). This therefore implies that IPPIS may be an effective strategy for enhanced management of non-teaching staff. Based on the above stated reasons, the researchers investigated the impact of Integrated Personnel and Payroll Information system on the job performance of non-teaching academic staff of Joseph Sarwuan Tarka University, Makurdi, Benue State.

### **Objective of the Study**

The main objective of this study is to investigate impact of Integrated and Payroll Information System (IPPIS) on the job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State, Nigeria. Specifically, the study sought to:

1. determine impact of timely payment of salaries by IPPIS on job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi.
2. determine impact of prompt payment of promotion arrears by IPPIS on job performance of non-teaching staff.
3. determine impact of fraud detection by IPPIS on job performance of non-teaching staff.

## Research Questions

The following research questions were raised to guide the study.

1. What is the impact of timely payment of salaries by IPPIS on job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State?
2. What is the impact of prompt payment of promotion arrears by IPPIS on job performance of non-teaching staff?
3. What is the impact of fraud detection by IPPIS on job performance of non-teaching staff?

## Statement of Hypotheses

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

1. Timely payment of salaries by IPPIS does not significantly impact on the job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State.
2. Prompt payment of promotion arrears by IPPIS does not significantly impact on the job performance of non-teaching staff.
3. Fraud detection by IPPIS does not significantly impact on the job performance of non-teaching staff.

## METHODOLOGY

The design of this study is a survey. The study area is Joseph Sarwuan Tarka University, Makurdi (JOSTUM), Nigeria and is one of the three premier Universities of Agriculture established in 1988. The target population of the study is 2,109 non-teaching staff of Joseph Sarwuan Tarka University, Makurdi. The population comprised 1,294 Senior staff and 815 Junior staff (Source: Research and Statistics Unit JOSTUM, 2021). Senior and Junior Non-Teaching Staff was used for the study because they are currently being paid via IPPIS platform. The sample size is 336 gotten by the use of Taro-Yamane formula. Multi-stage sampling procedure was used for the study because each stage involves different sampling techniques. The sampling techniques used at different stages include; Proportionate Stratified random sampling technique and simple random sampling techniques respectively. The instrument for data collection was a structured questionnaire titled "Impact of Integrated Personnel and payroll Information System on Job Performance of Non-Teaching Staff Questionnaire" (IIPPISJPNTSQ). The questionnaire is a 15-item questionnaire with items that elicited information relating to the objectives of the study. The overall reliability estimate obtained was 0.77 which shows that the instrument is reliable and will measure what it is supposed to measure. The descriptive statistics of Mean and Standard Deviation were used to answer the research questions. Chi-square test of goodness of fit was used to test the null hypotheses at 0.05 level of significance.

## RESULTS

**Research Question 1:** What is the impact of timely payment of salaries by IPPIS on job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State?

To answer this research question, responses on the impact of timely payment of salaries by IPPIS on job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State were collected and analyzed as shown in Table 1.

**Table 1: Mean and Standard Deviation Analysis of the Impact of Timely Payment of Salaries by IPPIS on Job Performance of Non-Teaching Staff in Joseph Sarwuan Tarka University, Makurdi, Benue State**

S/N	Item Statement	SA	A	D	SD	Mean	S.D	Remark
1	Payment of minimum wage has greatly enhanced goals/expectations of non-teaching staff	162	110	34	30	2.74	0.89	MI
2	Introduction of payment of hazard allowance by IPPIS has positively impacts non-teaching staff	176	72	61	27	2.69	0.82	MI
3	Automatic payment of leave benefits by IPPIS greatly enhances the productivity of non-teaching staff	127	124	74	11	2.53	0.78	MI
4	Payment of training allowance motivates non-teaching staff to perform better	114	173	25	24	2.7	0.83	MI
5	Payment of medical allowances by IPPIS increase job performance of non-teaching staff	175	106	26	29	2.56	0.79	MI
<b>Cluster Mean and SD</b>						<b>2.64</b>	<b>0.82</b>	<b>MI</b>

Analysis of data as presented in Table 1 shows the mean impact of timely payment of salaries by IPPIS on job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State with corresponding Standard Deviation values. Data presented on Table 1 revealed that, the respondents rated moderate impact to all the items (1, 2, 3, 4 and 5) with mean scores ranging from 2.53 – 2.74 which are above the benchmark of 2.50. The table also revealed close Standard Deviation values ranging from .78 – .89 which showed that the respondents were homogeneous in their responses. The grand mean of all the items was revealed to be 2.64 and SD= .82. With this grand mean, it can be deduced from this finding that payment of minimum wage has greatly enhanced goals/expectations of non-teaching staff, payment of training allowance motivates non-teaching staff to perform better and introduction of payment of hazard allowance by IPPIS has positively impacts non-teaching staff. This finding revealed that the impact of timely payment of salaries by IPPIS on job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State is positive. To ascertain whether the impact of timely payment of salaries by IPPIS on job performance of non-teaching staff is statistically significant, the corresponding hypothesis was tested and the results presented in table 6.

**Research Question 2:** What is the impact of prompt payment of promotion arrears by IPPIS on job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State?

To answer this research question, responses on the impact of prompt payment of promotion arrears by IPPIS on job performance of non-teaching staff were collected and analyzed as shown in Table 2.

**Table 2: Mean and Standard Deviation Analysis of the impact of prompt payment of promotion arrears by IPPIS on job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State**

S/N	Item Statement	SA	A	D	SD	Mean	SD	Remark
6	Prompt payment of rent arrears via IPPIS positively impacts on job performance of non-teaching staff	95	174	49	18	2.72	0.85	MI
7	Quick payment of royalties arrears via IPPIS affects institutional culture of non-teaching staff	125	140	21	50	2.68	0.81	MI
8	Fast payment of wardrobe arrears via IPPIS positively impacts on job performance of non-teaching staff	133	141	46	16	2.69	0.82	MI

9	Timely payment of contractual payments arrears via IPPIS positively impacts on job performance of non-teaching staff	131	139	14	52	2.67	0.79	MI
10	Rapid payment of child support arrears via IPPIS positively impacts on job performance of non-teaching staff	141	130	47	18	3.02	0.99	MI
<b>Cluster Mean and SD</b>						<b>2.75</b>	<b>0.85</b>	<b>MI</b>

Analysis of data as presented in Table 2 shows the mean impact of prompt payment of promotion arrears by IPPIS on job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State with corresponding Standard Deviation values. Data presented on Table 2 revealed that the respondents rated moderate impact to all the items (6, 7, 8, 9 and 10) with mean scores ranging from 2.67 – 3.02 which are above the benchmark of 2.50. The table also revealed close Standard Deviation values ranging from .79 – .99 which showed that the respondents were homogeneous in their responses. The grand mean of all the items was revealed to be 2.75 and SD= .85. With this grand mean, it can be deduced from this finding that timely payment of child support, rent and wardrobe arrears via IPPIS positively impacts on job performance of non-teaching staff. This finding revealed that the impact of prompt payment of promotion arrears on job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State is positive. To ascertain whether the impact of prompt payment of promotion arrears by IPPIS on job performance of non-teaching staff is statistically significant, the corresponding hypothesis was tested and the results presented in table 7.

**Research Question 3:** What is the impact of fraud detection by IPPIS on job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State?

To answer this research question, responses on the impact of fraud detection by IPPIS on job performance of non-teaching staff were collected and analyzed as shown in Table 2.

**Table 3: Mean and Standard Deviation Analysis of the impact of fraud detection by IPPIS on job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State**

S/N	Item Statement	SA	A	D	SD	Mean	SD	Remark
11	Use of IPPIS to detect illegal transfer of service positively impact on productivity of non-teaching staff	159	131	34	12	3.29	1.06	MI
12	Use of IPPIS to detect substitution of names of retired staff affects budgeting skills of non-teaching staff negatively	15	37	101	183	2.42	0.98	LI
13	Use of IPPIS to detect substitution of names of dead employees positively impact forecasting skills of non-teaching staff	143	136	48	09	3.04	1.01	MI
14	Use of IPPIS to detect transfer of employees positively impact on the job performance of non-teaching staff	150	130	41	15	3.20	1.03	MI
15	Use of IPPIS to detect illegal reactivation of appointments eliminates corrupt and sharp practices by non-teaching staff	161	133	30	12	3.30	1.07	MI
<b>Cluster Mean and SD</b>						<b>3.05</b>	<b>1.03</b>	<b>MI</b>

Analysis of data as presented in Table 3 shows the mean impact of fraud detection by IPPIS on job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State with corresponding Standard Deviation values. Data presented on Table 3 revealed that the respondents rated

moderate impact to items (11, 13, 14 and 15) with mean scores ranging from 3.04 – 3.30 which are above the benchmark of 2.50. The respondent rated low impact on item 12, this implied that they respondents agreed that use of IPPIS to detect substitution of names of retired staff affects budgeting skills non-academic staff negatively. The table also revealed close Standard Deviation values ranging from .98 – 1.07 which showed that the respondents were homogeneous in their responses. The grand mean of all the items was revealed to be 3.05 and SD= 1.03. With this grand mean, it can be deduced from this finding that use of IPPIS to detect illegal reactivation of appointments eliminates corrupt and sharp practices by non-teaching staff, use of IPPIS to detect illegal transfer of service positively impact on productivity of non-teaching staff and use of IPPIS to detect transfer of employees positively impact on the job performance of non-teaching staff. This finding revealed that the impact of fraud detection by IPPIS on job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State by IPPIS is positive.

**Hypotheses Testing**

The null hypotheses are tested using inferential statistic of Chi-Square goodness of fit test at 0.05 level of significance

**Hypothesis 1:** Timely payment of salaries by IPPIS does not significantly impact on the job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State.

**Table 4: Chi-Square Goodness of fit test of the impact of timely payment of salaries by IPPIS on job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State**

Response Options	Observed N	Expected N	Df	$\chi^2$ cal	Sig	$\alpha$ - level	Remark
SA	151	84.0					
A	117	84.0					
D	44	84.0	3	163.643	.000	0.05	Significant
SD	24	84.0					
Total	336						

**Df = Degree of Freedom; = Chi-Square Calculated Value; Sig = P-Value, P<0.05**

Table 4 shows the Chi-square calculated value of 163.642, degree of freedom (df) =3 and a sig (P-value=0.00) which is less than the alpha value ( $\alpha$ ) of 0.05. Since P<0.05, the result is significant, therefore the null hypothesis is rejected. This implies that, timely payment of salaries by IPPIS significantly impacts the job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State

**Hypothesis 2:** Prompt payment of promotion arrears by IPPIS does not significantly impact on the job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State

**Table 5: Chi-Square Goodness of fit test of the impact of prompt payment of promotion arrears by IPPIS on job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State**

Response Options	Observed N	Expected N	Df	$\chi^2$ cal	Sig	$\alpha$ - level	Remark
SA	125	84.0					
A	145	84.0					
D	35	84.0	3	132.786	.000	0.05	Significant
SD	31	84.0					
Total	336						

**Df = Degree of Freedom; = Chi-Square Calculated Value; Sig = P-Value, P<0.05**

Table 5 shows the Chi-square goodness of fit test calculated value of 132.784, degree of freedom (df) =3 and a sig (P-value=0.00) which is less than the alpha value ( $\alpha$ ) of 0.05. Since  $P < 0.05$ , the result is significant, therefore the null hypothesis is rejected. This implies that, prompt payment of promotion arrears by IPPIS significantly impact the job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State

**Hypothesis 3:** Fraud detection by IPPIS does not significantly impact on the job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State

**Table 6: Chi-Square Goodness of fit test of the impact of fraud detection by IPPIS on job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State**

Response Options	Observed N	Expected N	Df	$\chi^2$ cal	Sig	$\alpha$ – level	Remark
SA	126	84.0					
A	113	84.0					
D	51	84.0	3	155.071	.000	0.05	Significant
SD	46	84.0					
Total	336						

**Df = Degree of Freedom; = Chi-Square Calculated Value; Sig = P-Value, P<0.05**

Table 6 shows the Chi-square goodness of fit test calculated value of 155.071, degree of freedom (df) =3 and a sig (P-value=0.00) which is less than the alpha value ( $\alpha$ ) of 0.05. Since  $P < 0.05$ , the result is significant, therefore the null hypothesis is rejected. This implies that, fraud detection by IPPIS significantly impact the job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State.

## DISCUSSION OF FINDINGS

The first findings of the study revealed that timely payment of salaries to a high extent impact on the job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State. The major findings were that, payment of minimum wage has greatly enhanced goals/expectations of non-teaching staff, payment of training allowance motivates non-teaching staff to perform better and introduction of payment of hazard allowance by IPPIS has positively impacts non-teaching staff. Similarly, a test of hypothesis revealed timely payment of salaries significantly impact the job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State positively. This finding corroborates with that of Olowu (2022) whose findings revealed that IPPIS has been able to mitigate problems associated with salary payment of public servants. Olowu showed that IPPIS has been able to mitigate problems associated with salary payment of public servants “ wages and salary in Nigeria. The findings also corroborate with that of Opara and Olisakwe (2022) whose findings revealed that the Integrated personnel and payroll information system has to a great extent enhanced the accurate payment of salaries. The finding further corroborates with that of Kyari, Ayuba and Musa (2021) who revealed that delay in payment of salary, pay cut have significant effects on employee performance. The finding further corroborates with that of Yahaya, Mai, Ibrahim and Terkura (2020) whose findings revealed that the implementation of IPPIS has entrenched transparency and accountability in the public service Human Resources (HR) records and payroll administration. Yahaya, Mai, Ibrahim and Terkura revealed further that IPPIS has reduced gross inadequacies in the payroll and personnel records in the public service. The finding agrees with that by Abdulsalam, Kaoje, Nabila, Sani, Jafaru and Lawal (2020) whose findings revealed a significant moderate

positive relationship between IPPIS, Transparency and Accountability in government payroll administration in Federal Civil Service in Nigeria. Agboola (2018) also revealed that, the introduction of IPPIS policy into the salary administration in Nigeria improved constant payment of employees.

The findings of the study also revealed that timely payment of promotion arrears to a great extent impact on the job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State. Majorly, it was revealed from this finding that timely payment of child support, rent and wardrobe arrears via IPPIS positively impacts on job performance of non-teaching staff. A test of related hypothesis revealed that prompt payment of promotion arrears significantly impacts the job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State. This finding agree with that of Eze and Nnamani (2022) who found out that IPPIS promotion records had significant positive influence cost reduction in South-East Federal Universities,  $Z(95, n = 297), 7.181 < 9.038 = p. < 0.05$  and IPPIS retirement and pension records had significant positive influence cost reduction in South-East Federal Universities,  $Z(95, n = 297), 8.109 < 9.284 = p. < 0.05$ . The finding however agrees with that of Kyari, Ayuba and Musa (2021) whose findings revealed that delay in payment of promotion benefits have significant negative effects on employee performance. This finding however disagreed with that of Iloanya, Udunze, Nebo and Scholastica (2020) whose findings revealed the integration of IPPIS into the university system disrupt the payment of promotion arrears for professors and that the system still has numerous human and material challenges confronting it due to government's unpreparedness. This could be as a result of the fact the present study collected data on non-teaching staff.

The third findings of the study revealed that fraud detection to a great extent impact on the job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State. Majorly, it was revealed from this finding that the use of IPPIS to detect illegal reactivation of appointments eliminates corrupt and sharp practices by non-teaching staff, use of IPPIS to detect illegal transfer of service positively impact on productivity of non-teaching staff and use of IPPIS to detect transfer of employees positively impact on the job performance of non-teaching staff. A test of related hypothesis revealed that fraud detection significantly impacts on the job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State positively. This finding agrees with that of Opara and Olisakwe (2022) whose findings of the study revealed amongst others that the implementation of Integrated personnel and payroll information system program has reasonably eliminated payroll fraud in the Federal Ministry of Finance. The finding agrees with that of Emanghe and Amoramo (2020) whose findings revealed that sustainability of university education in Nigeria after Covid-19 Pandemic is significantly influence by accurate budget estimate ( $P = .000, F = 4.231$ ) and elimination of payroll fraud ( $P = .001, F = 3.971$ ). This finding further agreed with that of Okoye, Adeniyi, Onyema, Akuchi and Ombaiku (2020) whose findings revealed that introduction of staff audit measures like BVN in the update of the personnel and payroll records has helped in detecting ghost workers from the payroll. The finding corroborates with that of Chima, Ahmadu and Folorunsho (2019) whose findings revealed that prior to the introduction of IPPIS, 21,343 staff were enrolled in the nominal roll of seven Ministries but after the introduction of IPPIS; only 8857 were captured and enrolled as staff, with a difference of 12,486 representing 472.75% of ghost workers. The finding corroborates with that of Ibanichuka and Sawyer (2019) whose findings revealed that there exists a positive and strong relationship between integrated payroll system and personnel/overhead costs and so concluded that there exists a significant relationship between integrated payroll system and government recurrent expenditure. The finding further corroborates with that of Leyira and Temple (2018) whose findings showed 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. The findings agreed with that of Agboola (2018) who revealed that the strategies adopted by IPPIS addresses ghost worker in the public sector in Nigeria. This findings is in line with that United States Department of State (2022) whose findings revealed that Integrated Personnel Management Systems provide financial information including earnings and leave as an Human Resource service for all Legally Employed Staff, review, validation,

auditing, and continuous management for Washington- based Executive Branch Agencies (EAs) for the individual EA presence overseas in a near real-time environment, provide support for the overseas review and correction of employee and position records that exist at EAs in Washington and individual embassies and consulates.

## CONCLUSION

Based on the findings of the study, the researcher concluded that institutionalization of the Integrated Personnel and Payroll and Information System (IPPIS) as a valuable instrument for regulating the financial management effectiveness of public universities especially in areas of timely payment of salaries, timely payment of promotion arrears and fraud detection has significantly enhanced the job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State. As the Integrated Personnel and Payroll Information System facilitates timely payment of salaries, timely payment of promotion arrears and fraud detection. The researcher therefore envisaged that the implementation of Integrated Personnel and Payroll Information System has significantly enhanced the job performance of non-teaching staff in Joseph Sarwuan Tarka University, Makurdi, Benue State.

## RECOMMENDATIONS

Based on the findings of the study, the following recommendations are made

1. Government should as a matter of necessity compel the consultants to redesign the software in sure a way that will not permit manipulation but must also be able to recognize MDAs peculiarities. The current salary administration in public universities in Nigeria is still characterized by inconsistency, the researcher recommends that federal government should urgently review the IPPIS payment platform to eliminate or reduce the mirage of irregularities and payment inconsistencies that have undermined its progress. Sharp practices by implementers or MDAs collaborators should be dealt with, culprit should be arrested, tried and sanctioned to serve as deterrence. This will go a long way in improving public service salary administration in Nigeria, especially in public universities.
2. IPPIS payment system should be developed in such a way that it protects the fluidity and guarantees other exigencies of the university system. Specifically, IPPIS software should be reconfigured to accommodate such peculiarities of the university system as; payment for arrears of promotion to professorial cadre, recognition of universities September/October annual increments rather than the January-based annual increments, acceptance of the simultaneous payment of primary wages and sabbatical allowances, simultaneous payment of Earned Academic Allowances (EAA) with salaries and create a separate template for sabbatical, tenured, contract/honorary and visiting lecturers, as all these would enable universities in Nigeria to operate on the same wavelength with universities in other parts of the world.
3. University budget estimation should be made accurate through computerization by ensuring that staff payroll is fully automated in order to check payroll fraud for sustainability of university education in Nigeria.

## REFERENCES

1. Aganga, O.A. (2011). The project implementation commenced at the bureau of public service forms. A paper delivered at workshop for ministries in Abuja. Pp. 1-10.
2. Agango, O. (2011). FG removes 43,000 Ghost workers from payroll, available online [www.thisdaylive.com](http://www.thisdaylive.com).
3. Chima, P. Ahmadu, J. & Folorunsho, O. G. (2019). Implementation of Digital Integrated Personnel and Payroll Information System: Lesson from **Kenya, Ghana** and Nigeria. *Governance and Management Review (GMR)*, 4(2), 1-18.

4. Emanghe, E. E. & Amoramo, J. D. (2020). influence of Integrated Payroll and Personnel Information System (IPPIS) on Sustainability of University Education in Nigeria after Covid-19 Pandemic. *International Journal of Capacity Building in Education and Management (IJCBE)*, 4 (1):35-43. Available online at <http://journals.rcmss.com/index.php/ijcbem>; [www.academix.ng](http://www.academix.ng).
5. Enakirerhi, L. I. and Temile S.O. (2017). IPPIS in Nigeria: Challenges, benefits and prospects. *International Journal of Social Science and Economic Research*, 2(5), 3490-3497.
6. Eze, F. O., & Nnamani E. (2022). Effect of Integrated Personnel Payroll Information System (IPPIS) on Cost Reduction in Federal Universities in South East Nigeria. *Contemporary Journal of Management* 4(5), 21-35. DOI: <https://doi.org/10.5281/zenodo.7149888>.
7. Ezeani, O.E., (2006). *Fundamentals of public administration*. Enugu, Snaap Press Ltd. Pp. 13-16.
8. Ibanichuka, E. A. L. & Sawyer, M.E., (2019). Integrated Payroll System and Information System on government recurrent expenditure in Nigeria, *International Journal of Advanced Academic Research Economic Evaluation*, 5(4), 16-37.
9. Ikechukwu D & Chikwe G.C. (2015). Electronic Human Resource Management and Ghost Workers Syndrome in Nigeria: A Study of Selected LGAs in Imo State, *Advance Research Journal of Multi Disciplinary Discoveries*, 12(1), 52-57.
10. Iloanya, K. O., Udunze, U. M., and Nebo, C. S. (2020) Integrated Personnel and Payroll Information System (IPPIS) and the Autonomy of Public Universities in Nigeria: Which Way Forward. *International Journal of Academic Management Science Research (IJAMSR)*, 4(9), 26-43-900X.
11. Kaoje, A. N., Kabir, Nabila, S. I., Jafaru, A.G., Lawal, I.U. (2020). Integrated personnel and payroll information system and transparency in government payroll Administration in Nigeria civil service: A unique approach. *Asia Journal of Economic Business and Accounting*, 19(3), 1-11.
12. Kyari, Z. S., Ayuba, A. A. & Musa, A. (2021). Effect of irregular payment of emolument on performance of non-academic staff in tertiary institutions of Borno State, Nigeria, *African Scholar Journal of Management Science and Entrepreneurship (JMSE-7)*, 20(7), 262-280.
13. Leyira C. M. & Temple, M., (2018). IPPIS and the ghost workers' syndrome in nigeria's public sector, *Scholars Journal of Economics, Business and Management*, 8(8), 773-775. (SJEBM)doi: 10.21276/sjebm.2018.
14. Lucky, I. E., & Sunny, O. T. (2017). IPPIS in Nigeria: Challenges, Benefits and Prospects. *International Journal of Social Science and Economic Research*, 2(5), 3490-3498.
15. Mede (2016) 'Nigeria's Experience with Identity Systems for Civil Service Reform' A Paper Presented At The Id 4 Africa Annual Meeting – Rwanda, 2016, 1-13.
16. Nwankwo, S.N.P. (2017), Transition to Treasury Single Account (TSA) Scheme in Nigeria; Issues, Challenges and Prospects, *International Journal of Innovative Finance and Economics Research* 5(2), 21-32.
17. Obara, L. C.; Nangih, E. & Agba, J. N. (2017). Accounting system 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(2), 10- 24.
18. Obinna, C. (2013), Ghost workers? Who gave the ghost the jobs of the living? Reading Obinna, WordPress.com.
19. Okonjo-Iweala, N. (2011). *IPPIS application*. A paper delivered at workshop for ministries in Abuja. Pp.1-12
20. Okoye, E. I., Adeniyi, S. I., Onyema, A. C., Akuchi, B. N. & Ombaiku, T. (2020). Effect of Staff Audit Measures on Payroll Fraud Detection In the Public Sector: A Study of Anambra State Civil Service. *International Journal of Innovative Social Sciences & Humanities Research* 8(1), 125-132.
21. Olaniyan, N., & Lucas, M. D. (2008). Relationship between on the job training and employee's performance in Courier Companies in Dares Salaam, Tanzania. *International Journal of Humanities and Social Science*, 2(22), 14- 120.
22. Olowu, O. F. (2022) Integrated Payroll and Personnel Information Systems (IPPIS) and Public Service Wages and Salary Payment in Nigeria. *Journal of Research in Humanities and Social Science* , 10(1), 62-71.

23. Opara, S. C., & Olisakwe C. N. (2022). E-Governance and Fraud Control in the Nigerian Public Service: An Assessment of Integrated Personnel and Payroll Information System. *International Journal of Innovative Science and Research Technology*, 7(10), 1644-1653.
24. Robert, S. and Tim, M. S. (2006). Employee engagement: The key to improving performance. *International Journal of Business and Management*, 5(12), 89-96.
25. Simiyu, K. P. I., (2016). Factors Affecting Procurement of Goods In Government Ministries Case Of the National Treasury. *Strategic Journal of Business & Change Management*, 3(2), 1-10.
26. Solanke, A. A. (2018). Opinion and Perception of Treasury Single Account Implementations for Revenue Generation and Utilization in Nigeria. *European Scientific Journal*, 14(1),164-175. Doi:10.19044/esj.2018.v14.n1p164.
27. The Guardian (21st, Jan., 2021), Nigeria: Buhari on Treasury Single Account, All africa.<https://guardian.ng/features/polytechnic-lecturers-issue-strike-notice-over-ippis-other-issues/>
28. United States Department of State (2022). Integrated Personnel Management System (IPMS). <https://www.state.gov/wp-content/uploads/2022/03/Integrated-Personnel-Management-System-IPMS-PIA.pdf>
29. Vanguard On-line (May 18th, 2015). BVN: The banking public and the June deadline. <https://www.vanguardngr.com/2015/05/bvn-the-banking-public-and-the-june-deadline/>
30. Virginia Prompt Pay Act, (2019). Payment help for VA contractors-Levelset. Retrived from: [https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.levelset.com/blog/virginia-prompt-pay-act/&ved=2ahUKEwiq94m\\_k93xAhWPoBQKHfNXDnYQFjAAegQIDhAC&usg=AOvVaw35IreZGDAPo-so00IqYTbK](https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.levelset.com/blog/virginia-prompt-pay-act/&ved=2ahUKEwiq94m_k93xAhWPoBQKHfNXDnYQFjAAegQIDhAC&usg=AOvVaw35IreZGDAPo-so00IqYTbK).
31. Yahaya, A. M., Mai, A. Y., Ibrahim, H., & Terkura, F. A. (2020). The Application of Logistic Regression on the Effect of IPPIS Implementation on Governance/Civil Servants in Nigeria. *CITS*, 2(1), 22-35. DOI: <https://doi.org/10.31058/j.adp.2020.21002>retrievedfrom.itspoa.com/journal/adp.