



POLAC MANAGEMENT REVIEW (PMR)
DEPARTMENT OF MANAGEMENT SCIENCE
NIGERIA POLICE ACADEMY, WUDIL-KANO



EFFECT OF INTEGRATED PERSONNEL AND PAYROLL INFORMATION SYSTEM ON EMPLOYEES' SATISFACTION IN NIGERIA

Enagbare, Judith Onyeka

Department of Public Administration, Faculty of Administration,
Nasarawa State University, Keffi

Umar Elems Mahmud, PhD

Department of Public Administration, Faculty of Administration,
Nasarawa State University, Keffi

Solomon Oche Ogbu, PhD

Department of Public Administration, Faculty of Administration,
Nasarawa State University, Keffi

Abstract

The performance of firms, whether they belong to the public or private sector, is greatly influenced by the satisfaction of their employees. Consequently, it is imperative that their satisfaction is regarded with the utmost seriousness if the immediate and strategic objectives of the firms are to be achieved. This study aims to examine the effect of integrated personnel payroll and information system on employees' satisfaction. The research adopts research survey design and respondents were reached using a structured questionnaire. The population of the study is 1483 who are employees under the office of the accountant general of the federation. The study utilized a sample of 349 employees from the study area. However, out of the total of 349 questionnaires distributed only 242 were duly completed and returned giving a retrieval rate of 85%. The data were analysed using a five point's likert scale and the analytical tool was Spearman's rank-order correlation test. The finding revealed that adoption of integrated personnel payroll and information system has serve as a veritable tool in enshrining accountability but has threatened employees' satisfaction owing to its non-domestication to carter for the peculiarity within government institutions. And a positive correlation between the extent of IPPIS implementation and employee satisfaction was also revealed. Thus, the study recommends that adoption of the payroll system be reviewed and all critical stakeholders be consulted so as to enhanced and sustained employees' satisfaction.

Keywords: Personnel, Payroll, Employee, Satisfaction.

1. Introduction

The introduction of IPPIS by the Nigerian government was primarily aimed at curbing corruption in the university system (Targba & Osuji, 2023). However, it has been found that IPPIS does not capture the peculiarities of certain institutions, which has led to opposition and serious criticism from government employees (Agbata & Oranefo, 2022). Despite this, IPPIS has been shown to have a significant positive impact on financial accountability. It has also been found to mitigate problems associated with salary payment for public servants, although irregularities in its

implementation have hindered salary administration improvement (Asaleye, Lawal, Olabisi, Philip & Oyetade, 2018). Overall, while IPPIS has its benefits in terms of financial accountability, its impact on employee satisfaction may be limited due to its inability to accommodate the specific needs of different employee groups.

IPPIS implementation commenced at the Bureau of Public Service Reforms before its management was transferred to the office of the Accountant General of the Federation (OAGF) in October 2008, though the policy became operational in 2007. It was piloted in six

ministries namely; Education, Foreign Affairs, Finance, Works, Information and Communication. Later in 2009, it was extended to eleven (11) other Ministries, Departments and Agencies of government, including: Aviation, Health, Agriculture, Petroleum Resources, Transport, Office of the Accountant General, Office of the Head of Service, Office of the Secretary to the Government and Federal Civil Service Commission (Folorunson, 2017). Before 2016, over 153,019 staff from various Ministries, Departments and Agencies (MDAs) were captured under IPPIS while the remaining MDAs were proposed to be captured before the end of the year 2016 (Ministry of Finance, 2016). The outstanding MDAs include the Nigerian Police Force and other paramilitary agencies (Nigerian Prisons, Nigerian Immigration Service, Nigerian Security and Civil defence Corps) as well as agencies in the petroleum sector.

For the last six decades after the Nigeria political independence in 1960, the nation has been faced with huge expenditure targeted at stimulating the nations' socio-economic fortunes. This move has not been restricted to the civilian administration alone but extends to the military era. However, this expenditure is principally segmented into two major categories that is, capital and recurrent expenditure. Ibanichuka and Sawyer (2019) see capital expenditure as not only the kind of expenditure that covers huge assets and mostly not too frequent but these kinds of expenditure are mostly targeted at infrastructural development.

Meanwhile the Central Bank of Nigeria CBN (2019) and Anyaduba (2013) noted that recurrent expenditure is the kind of expenditure or payments carried out by government either federal, state or local governments on health care services, provision of social services, interests and subsidies, provision of education services as well as personnel costs. There has been a steady increase in recurrent expenditure in Nigeria annuals budget since the return of democracy in the Nigeria fourth republic. This has resulted into the Nigeria government sometimes even had to borrow funds to execute the budget especially payment of workers monthly emolument and overheads. This scenario had

led to about less than 5% percent of the population spending about 70% of the national budget in Nigeria (Banichuka & Sawyer, 2019).

However, this had not been only to the nature of over bloated workforce especially in the civil service in Nigeria but Idris et al (2015) argued that it is also as a result of lack of transparency by those involved in recruiting and administration of the workforce especially the federal establishment across Nigeria. Therefore, as part of measures to drastically address the economic and social burden occasioned by this expenditure especially on personnel cost the federal government of Nigeria introduced integrated personnel payroll and information system (IPPIS) through issuing of warrants for the monthly emoluments of government Ministries, Departments and agencies by the budget office to the accountant general of the federation. This Aji (2013) noted that disbursement of monies from the consolidated funds must be approved by the minister of finance. Abdulsalam et al., (2020) revealed that prior to this time payments were made using the manual system but the introduction of integrated personnel payroll and information system (IPPIS) mandated the federal government to migrate from the manual to computerized payroll system. This drastic government reform as noted by office of the accountant general of the federation (2013), Aganga (2011) and Obaro (2006) was to mitigate payroll fraud and reduce wastages in management of public funds.

Though, the Federal Government had reported to have saved cost through this regime as it has enshrined transparency in the payroll system but the extent of employees' satisfaction seems not to be up to expectations as there has been wide complain in terms of payment of income tax as well as other charges. To this end, this study will answer the question:

- i. to what extent has the application of IPPIS enhanced employees' satisfaction in the office of the accountant general of the federation (OADF)?

Objective of the Study

The general objective of the study is to examine the effect of Integrated Personnel Payroll and Information

System on employees' satisfaction in the office of the accountant general of the federation (OADF). While the specific objective is:

- i. to evaluate how the application of Integrated Personnel Payroll and Information System (IPPIS) on employees' satisfaction in the office of the accountant general of the federation (OADF).

Statement of Hypothesis

Consequent upon the research objective and research question the study formulates this research hypothesis in its null form to guide the research:

H₀₁: the application of Integrated Personnel Payroll and Information System has no significant effect on employee's satisfaction in the office of the accountant general of the federation (OADF).

2. Literature Review

According to Musa, Yau, Hussaini, and Ayem-Fella (2020), IPPIS, or Integrated Personnel and Payroll Information System, is a system implemented in Nigeria with the aim of reducing governance costs and improving accountability and transparency in the management of government resources. This system seeks to prevent the misuse of public funds by ensuring that personnel expenses are based on verified data rather than estimates.

Chima, Ahmadu, and Folorunsho (2021) argued that the achievement of IPPIS in terms of accuracy, timeliness, and reliability in the generation and processing of personnel and financial data is noteworthy. The eradication of ghost workers and substantial financial savings for the government are notable outcomes. However, they assert that the implementation of IPPIS faces certain challenges. These challenges encompass the absence of Oracle-based training and retraining, the arbitrary placement of IPPIS personnel, and the failure to incorporate pertinent modules for activities such as staff retirement and termination of appointment.

The integrated payroll and personal information system (IPPIS) is seen as an information communications

technology (ICT) computerized human resource accounting system initiated and adopted by the federal republic of Nigeria aim at improving payroll efficiency and administration at minimizing fraud and improving payroll accountability (Micah & Moses, 2018, Agbatogun, 2019). This implies that IPPIS creates a viable platform for computerized application in government payroll management considering the fact that it put into consideration employees monthly basic pay, arrears, national housing fund, pension contributions as well as payment of other employees' barriers.

Though, the main philosophy of introducing IPPIS according to Ibanichuka and Sawyer (2019) is targeted at reducing fraud in personnel costs address challenges of the over bloated personnel costs but sustaining employees motivation towards improved service delivery is tied to their adequate compensation. Thus, employees' compensation could be executed through full time or part time but in the case of federal government payroll it is full time which is in form of salaries and wages, bonuses fringe benefits, insurance scheme, pension funds, stock purchase plans, savings scheme, personnel income tax, cooperative contributions and loan deduction as well as union dues. However, most of these are not covered by the integrated personnel payroll and information system (IPPIS) and this have caused series of industrial disputes between the federal government of Nigeria.

Employee Satisfaction

Employee satisfaction alludes to the affirmative or pessimistic emotions that employees possess regarding their employment. This intricate and multifaceted notion has the potential to differ among individuals (Jake & Alexander, 2023). Job satisfaction is profoundly interconnected with an individual's conduct in the workplace and encompasses a sense of fulfillment, triumph, and personal welfare (Cebotari, 2022). Various factors including the nature of work, remuneration, and management communication profoundly influence employee satisfaction, thereby exerting an influence on employee performance (Nor & Shafirul, 2022). It is of paramount importance for organizations to accord top

priority to employee satisfaction, as it is directly associated with the overall performance and triumph of the organization as a whole (Bharti, 2022).

Adenike et al (2017) sees satisfaction as the state of fulfillment. Employee satisfaction is seen as a pleasant state of employees' experiences in the place which propel them to carry out their tasks satisfactorily. Thus, employee satisfaction is the cumulative state of employees' general, moral, social and psychological state of mind which drives them towards improving their tasks in the work place. However, Adeniji (2011) and De-Lourdes et al (2011) linked employees' satisfaction with the labour market behavioural pattern. It is worthy to note that employees' satisfaction apart from improving the organizational productivity also significantly enhances employees general wellbeing thus helps to integrate the overall interests of both the employer and employees. Again, Oladipo et al noted that employee satisfaction as essential facets of employees work life could be enhanced through adequate pay, frequent promotion as well as good policies and programmes that guarantees not only employees income but do not also create any avenue to reduce such pay. Regrettably though, Adenike et al (2017) and Oladipo (2017) revealed that the implementation of IPPIS seems to have threatened employee's satisfaction considering the issues surrounding its implementation.

Employees Dissatisfaction

Employee dissatisfaction plays a crucial role in influencing their level of engagement and effectiveness within the workplace, which is a significant concern that should not be overlooked. Numerous studies have extensively demonstrated that when employees feel dissatisfied with their job, it can lead to a notable decline in their willingness to engage in helpful behaviors (Seyed, 2023). However, it is important to recognize that the degree of job satisfaction experienced by employees can be influenced by a multitude of factors, including but not limited to motivational incentives, efficiency, and the policies and practices implemented by the organization (Joyce, Wendell, Judy, Jonnalyn, Ella,

Ereca, Jonna, Johanna, Daisy & Leslie, 2022; Sumathi, Rina & Supriya, 2020).

For instance, research has consistently shown that the satisfaction employees derive from motivational incentives has a significant and positive correlation with their efficiency (Dirk, Inam & Muhammad, 2019). Furthermore, it has been found that the presence of sufficient personal resources, such as psychological capital, can serve as a protective mechanism that mitigates the adverse impact of job dissatisfaction on employees' inclination to engage in helpful behaviors (Skripnichenko, 2020). Consequently, it is imperative for organizations to dedicate their efforts towards comprehending and addressing the underlying factors that contribute to employee dissatisfaction, as this will undoubtedly facilitate the enhancement of their overall engagement and performance.

2.1 Empirical Review

Nwogo, Nkangwung, and Happiness (2021) conducted an investigation into the impact of the integrated personnel payroll information system (IPPIS) on the eradication of the ghost workers phenomenon in the Nigerian Public Service. The research employed system theory as the theoretical framework for analysis and relied on secondary sources of data. The findings divulged that the implementation of the IPPIS policy within the Nigerian Public Service has facilitated the identification of numerous ghost workers who were previously included on the Federal Government's payroll. Furthermore, IPPIS has expanded employment opportunities, diminished corruption within the public service, and reduced personnel expenses. The study also unveiled that the absence of a dependable and all-encompassing database for the public service, as well as issues pertaining to change management and institutional resistance, constitute some of the challenges confronting the implementation of IPPIS within the Nigerian Public Service.

Leyira and Temple (2018) conducted a study on the introduction of the Integrated Personnel and Payroll Information System (IPPIS) in the Nigerian Public

Service, focusing on its impact on eliminating ghost workers from the payroll. The researchers employed a historical research method to gather data. The findings of the study revealed that the implementation of the IPPIS has significantly reduced the ability of fraudulent individuals to engage in payroll fraud at all levels. However, the researchers also identified several challenges, including technological barriers and a lack of oracle training for IPPIS staff. They recommended that all government agencies should adopt the IPPIS platform to combat payroll fraud in Nigeria, in line with sector reform efforts.

Enakirerhi and Temile (2017) examined the IPPIS in Nigeria, specifically addressing the challenges of its implementation, the benefits that can be derived from full implementation, and the future prospects of the system. The study relied on secondary data, including government announcements, stakeholder opinions, presentations to international bodies, newspaper articles, and published works. The researchers found that the major benefits of the IPPIS include the provision of accurate and reliable personnel information, the reduction or elimination of corrupt practices, and the facilitation of modern budgeting and forecasting. However, they also identified challenges such as skills transfer issues, inadequate infrastructure, technological barriers for certain government agencies, resistance from stakeholders, and a lack of commitment to accelerated implementation.

2.2 Theoretical Framework

This investigation has embraced the System Theory advanced by Ludwig von Bertalanffy in (1950), which provides a conceptual framework for comprehending intricate systems, with a focus on their interconnectedness and interdependence. The central notion posits that a system transcends the mere summation of its constituent parts, and modifications within one element can exert a substantial influence on the entire system (Von Bertalanffy, 1973).

Within this particular context, the theory underscores the necessity of adopting a systemic perspective when

scrutinizing the Integrated Personnel Payroll and Information System (IPPIS) within the Office of the Accountant General of the Federation (OADF). The application of system theory to the examination of the Integrated Personnel Payroll and Information System and employee contentment within the Office of the Accountant General of the Federation represents an innovative approach, as prior applications have predominantly concentrated on technical and financial aspects while neglecting the human and organizational ramifications (Yaki, Hussaini & Shehu, 2019; Nwogo, Nkangwung & Happiness, 2021). By embracing system theory, this investigation bridges this gap by delving into the intricate interplay between the Integrated Personnel Payroll and Information System and employee satisfaction.

The relevance of system theory to this study lies in its capacity to explore the interconnected elements within the Office of the Accountant General of the Federation, encompassing the Integrated Personnel Payroll and Information System as a pivotal element. This approach facilitates comprehension of how the Integrated Personnel Payroll and Information System interacts with payroll processes, workplace culture, and employee roles. Moreover, the theory enables the identification of feedback mechanisms, emergent properties, and the necessity of a holistic perspective, all of which are crucial in evaluating the impact of IPPIS on employee satisfaction within the Office of the Accountant General of the Federation.

3. Methodology

A combination of survey and documentary research methods were utilized to assess the viewpoints of participants in relation to the connection between IPPIS implementation and employees satisfaction in the Office of the Accountant General of the Federation the of Nigeria. The data encompassed various variables, including the total revenue collected and disbursed, the number of fictitious employees eliminated from the Federal Civil Service payroll, and the monetary gains achieved through the prevention of revenue leakage, among others.

The study primarily focused on personnel associated with the Office of the Accountant General of the Federation, as they were deemed to possess the necessary knowledge to provide informed insights regarding the adoption of IPPIS. The selection of these employees was purposeful, as they were considered the most reliable sources for obtaining the required data. Consequently, 349 individuals were chosen from a larger population of 1483 under the office of the accountant general of the federation. It is important to note that established principles in the fields of business and social sciences recommend sample sizes of no more than 400.

Similarly, previous studies have indicated that a sample size of 30 or more is statistically significant in empirical investigations (Akour & AL-Omari, 2013). The data collection process involved both primary and secondary sources. Primary data was obtained through questionnaires that were well structured. The data was analyzed using a dual approach that included descriptive, frequency tables, and Spearman's rank-order correlation test. However, out of the total questionnaire distributed only 242 were duly completed and returned giving a retrieval rate of 85%.

4. Result and Discussions

Table 1: Descriptive statistics of IPPIS Adoption

S/N	Opinion	SA 5	A 4	U 3	D 2	SD 1	N	Mean	Decision
1	Adoption of IPPIS promote accountability	85(35.1%)	20(20.7%)	41(16.9%)	36(14.8%)	30(12.3%)	242	3.51	Accepted
2	Adoption of IPPIS has facilitated mitigation of payroll frauds	92(38%)	61(25.2%)	46(19%)	20(8.3%)	23(9.5%)	242	3.7	Accepted
3	IPPIS promotes job security in the polytechnic system	80(33%)	79(32.6%)	66(27.3%)	10(4.1%)	7(2.9%)	242	3.89	Accepted
4	IPPIS covers interest of all critical stakeholders	20(8.26%)	20(8.26%)	11(4.54%)	106(43.8%)	89(36.78%)	242	2.06	Rejected
5	Adoption of IPPIS has been able to broaden employment opportunities	98(40.49%)	98(40.41%)	40(16.53%)	10(4.1%)	21(8.68%)	242	3.90	Accepted

Source: Field Survey, 2023

Table 1 presents the results obtained from likert-scale questions. The mean value of the responses is provided for each question. In regards to the question on whether the adoption of IPPIS promotes accountability, the data reveals that 85 respondents, equivalent to 35.6%, strongly agreed, 50 respondents (20.7%) agreed, 41 respondents (16.9%) were undecided, 36 respondents (14.8%) disagreed, and 30 respondents (12.39%)

strongly disagreed. The mean value of 3.51 indicates that a majority of the respondents strongly agreed, as the mean value is greater than 3.00.

Regarding the question on whether the adoption of IPPIS facilitates the mitigation of payroll fraud, the findings indicate that 92 respondents (38%) strongly agreed, 61 respondents (25.2%) agreed, 46 respondents (19%) were

undecided, 20 respondents (8.3%) disagreed, and 23 respondents (9.5%) strongly disagreed. This implies that most of the respondents agreed, as the mean value of 3.74 justifies a mean greater than 3.00.

Concerning the question on whether the adoption of IPPIS promotes job security within organizations, 80 respondents (33%) strongly agreed, 79 respondents (32.6%) agreed, 66 respondents (27.3%) were undecided, 10 respondents (4.1%) disagreed, and 7 respondents (2.9%) strongly disagreed. Therefore, it can be deduced that most of the respondents agreed, given that the mean value of 3.89 justifies a value greater than 3.00. Additionally, for the question of whether IPPIS covers the interests of all critical stakeholders, 20

respondents (8.26%) strongly agreed, 16 respondents (6.61%) agreed, 11 respondents (4.5%) were undecided, 106 respondents (43.8%) disagreed, and 89 respondents (36.78%) strongly disagreed. Consequently, it can be inferred that most of the respondents disagreed, as the mean value of 2.06 is less than 3.00.

Lastly, for the question on whether the adoption of IPPIS has broadened employment opportunities, 98 respondents (40.49%) strongly agreed, 73 respondents (30.16%) agreed, 40 respondents (16.53%) were undecided, 10 respondents (4.1%) disagreed, and 21 respondents (8.68%) strongly disagreed. This indicates that most of the respondents agreed, as the mean value of 3.90 justifies a mean greater than 3.00.

Table 2: Descriptive statistic on employee satisfaction

S/N	Opinion	SA 5	A 4	U 3	D 2	SD 1	N	Mean	Decision
1	If all salient issues pertaining IPPIS are address, I will be satisfied	92(38%)	59(24.4%)	55(22.73)	16(6.6%)	20(8.26%)	242	3.77	Accepted
2	My remuneration is commensurate with other similar institutions in Nigeria	86(35.54%)	67(27.69%)	49(20.25%)	15(6.19%)	25(10.33%)	242	3.72	Accepted
3	I perceived that if peculiarity of the polytechnic system is considered my take home pay will improve	74(30.29%)	83(34.29%)	40(16.53%)	24(9.92%)	21(8.68%)	242	3.68	Accepted
4	I am wiling to remain in his institution as long as possible	88(36.36%)	69(28.51%)	53(21.9%)	12(4.96%)	20(8.26%)	242	3.80	Rejected
5	The way and manner charged are made in my salaries discourage me.	87(35.9%)	60(24.8%)	41(16.9%)	31(12.8%)	23(9.5%)	242	3.65	Accepted

Source: Field Survey, 2023.

Table 2 displays the results of the likert-scale survey, indicating the mean values. In regards to the question of whether the resolution of all pertinent IPPIS issues would lead to employee satisfaction, the responses indicate that 92 respondents, representing 38%, strongly agreed, 59 (24.4%) agreed, 55 (22.37%) were undecided, 16 (6.61%) disagreed, and 20 (8.26%) strongly disagreed. The mean value of 3.77 suggests that the majority of respondents agreed, as the mean value is greater than 3.00.

Regarding the question of whether the respondents' remuneration is on par with that of similar institutions in Nigeria, 86 (35.54%) strongly agreed, 67 (27.69%) agreed, 49 (20.25%) were undecided, 15 (6.19%) disagreed, and 25 (10.33%) strongly disagreed. This indicates that most respondents agreed, as the mean value of 3.72 justifies a mean greater than 3.00.

In relation to the question of whether the respondents' income would improve with the consideration of the peculiarity of the polytechnic system in IPPIS implementation, 74 respondents (30.58%) strongly agreed, 83 (34.29%) agreed, 40 (16.53%) were undecided, 24 (9.92%) disagreed, and 21 (8.68%) strongly disagreed. Therefore, it can be inferred that the

majority of respondents agreed, as the mean value of 3.68 justifies a mean greater than 3.00.

Furthermore, for the question of whether respondents are willing to remain in the institution for as long as possible, 88 respondents (36.16%) strongly agreed, 69 (28.5%) agreed, 53 (21.9%) were undecided, 12 (4.96%) disagreed, and 20 (8.26%) strongly disagreed. Again, it can be concluded that most respondents agreed, as the mean value of 3.80 justifies a mean greater than 3.00.

Lastly, in regards to the question of whether the method in which charges are deducted from employees' salaries through IPPIS discourages them, 87 respondents (35.9%) strongly agreed, 60 (24.8%) agreed, 41 (16.9%) were undecided, 31 (12.8%) disagreed, and 23 (9.5%) strongly disagreed. This suggests that most respondents agreed, as the mean value of 3.65 justifies a mean greater than 3.00.

4.1 Test of Hypothesis

There is no significant relationship between adoption of integrated personnel payroll and information system on employees satisfaction

Table 3: **Correlations**

			Employees Satisfaction	Application of IPPIS
Spearman's rho	Employees Satisfaction	Correlation Coefficient	1.000	.368**
		Sig. (2-tailed)	.	.000
		N	242	242
	Application of IPPIS	Correlation Coefficient	.368**	1.000
		Sig. (2-tailed)	.000	.
		N	242	242

Source: SPSS Output, 2023

The table presents the correlation analysis results between "Employee Satisfaction" and the Application of IPPIS" (Integrated Personnel Payroll and Information System). The analysis utilizes Spearman's rank-order correlation coefficient to measure the strength and direction of the relationship between these two variables.

Specifically, the correlation coefficient between "Employee Satisfaction" and the "Application of PPIS" is approximately 0.368. This positive correlation coefficient signifies that as the "Application of IPPIS" increases, "Employee Satisfaction" also tends to

increase. In other words, there is a positive association between the extent to which the Integrated Personnel Payroll and Information System is applied and the level of employee satisfaction. The correlation coefficient of 0.368 suggests a moderate, positive correlation between these two variables. This result support the work of Nwogo, Nkangwung, and Happiness (2021) argue that the execution of the IPPIS policy within the Nigerian Public Service has effectively expedited the recognition of a multitude of unlawful activities and wrongdoings in Nigeria. In a similar vein, Yaki, et al (2019) and Nwogo, et al (2021) also divulged that IPPIS has had a favorable influence in mitigating the presence of fictitious employees and constraining the prevalence of corruption within institutional frameworks.

4.2 Summary of Findings

The study investigated the impact of the Integrated Personnel and Payroll Information System (IPPIS) on employee satisfaction in Nigeria. The research focused on variables such as revenue collection, reduction in fictitious employees, and financial benefits. Key informants from the Office of the Accountant General of the Federation were purposefully selected for reliable data. A sample of 349 participants was chosen from a larger population of 1,483. Data collection involved structured questionnaires. The analysis of the data was approached by utilising descriptive statistics, frequency tables, and the esteemed Spearman's rank-order correlation test. It is worth noting that out of the total number of questionnaires that were distributed; a commendable 242 were graciously returned, resulting in an impressive retrieval rate of 85%. The findings of this study astoundingly revealed a direct and positive correlation between the degree of IPPIS implementation and the overall satisfaction of employees. This groundbreaking discovery suggests that as IPPIS is more comprehensively embraced and utilized, the satisfaction levels of employees within the Office of the Accountant

General of the Federation in Nigeria are more likely to soar to unprecedented heights.

5. Conclusion and Recommendations

In conclusion, the research findings provide significant and noteworthy contributions by shedding light on the crucial and valuable insights pertaining to the pivotal role played by the Integrated Personnel and Payroll Information System (IPPIS) in fostering and fostering a sense of contentment, gratification, and fulfillment among the personnel working within the esteemed and esteemed Office of the Accountant General of the Federation, which is situated in the country of Nigeria. As organizations across various sectors and industries strive and endeavor to augment, improve, and enrich their existing and preexisting payroll and human resource management systems, the study convincingly and compellingly highlights and underscores the utmost and utmost importance, significance, and relevance of taking into due and proper consideration the positive and affirmative influence, effect, and impact that such advanced and cutting-edge systems can have on the overall and overall well-being, welfare, and satisfaction of their esteemed and esteemed workforce, comprising of hardworking and dedicated employees.

This study strongly recommended that all key stakeholders, who play a pivotal role in the successful execution and implementation of that Integrated Payroll and Personnel Information System (IPPIS), be actively engaged and consulted upon to effectively address salient issues that are inherently unique to government institutions. By diligently pursuing this course of action, the seamless integration of IPPIS within the Nigerian administrative framework will undoubtedly augment operational efficiency and enhance the quality-of-service provision, ultimately leading to the contentment and gratification of employees.

References

Abdulsalam, N.K., Kabir, N., Sani, 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), 111-123
- Adeniji, A. A. (2011) Organizational climate and job satisfaction among academic staff in some selected private university in south west Nigeria. Retrieved from <http://www.medcontent.com/index/A65RM03P4874243N>.
- Adenike, O.B., Oluwaseun M.O Sunday, C.E (2017). Employee Job satisfaction in Nigeria tertiary institution: A comparative study of Academic staff in public and private universities. *Global journal of Human resources management*, 5(4).
- Agango, O. (2011). FG removes 43,000 Ghost workers from payroll. Available online www.thisdaylive.com.
- Agbata, A. E., & Oranefo, P. C. (2022). Integrated personnel and payroll information system and financial accountability. *Izvestiya: Journal of Varna University of Economics*, doi: 10.56065/ijuev2022.66.1-2.22.
- Agbatogun, T.O. (2019). Financial accountability, transparency and management unpublished.
- Akour, M., & AL-Omari, H. (2013). Empirical investigation of the Stability of IRT Item-Parameters Estimation. *International Online Journal of Educational Sciences*, 5(2).
- Anyaduba, J.O. (2013). Public expenditure, taxation and growth over the long-run: Nigeria experience. *ESUT Journal of Accountancy*. 4(1). 78-83
- Asaleye, A. J., Lawal, A. I., Olabisi, P., Philip, O. A., & Oyetade, O. O. (2018). Financial integration, employment and wages nexus: Evidence from Nigeria. *Montenegrin journal of economics*,
- Bharti, R. D. (2022). A study of employee satisfaction and its impact on employee performance with specific reference to organized retailing in Nagpur. *International journal of advanced research*, doi: 10.21474/ijar01/14764.
- Cebotari, V. (2022). The importance of managing the psychosocial potential of human resources for employee job satisfaction. doi: 10.54481/ecosoen.2022.3-4.20.
- Central Bank of Nigeria CBN (2019). MDAs to use e-channel salaries, pensions, remittances, available online at www.thenationallineng.net
- Chima, P. Ahmadu, J. Oluwaseun G.F. (2019). Implementation of digital integrated personnel and payroll information system: lessons from Kenya Ghana and Nigeria. *Governance and management review*. 3(6), 45-66
- Chima, P., Ahmadu, J., & Folorunsho, O. G. (2021). Implementation of digital integrated personnel and payroll information system: Lesson from Kenya, Ghana and Nigeria. *Governance and Management Review*, 4(2).
- De-lourdes, M.M., Soares V.M., Brites, R., Ferrein, J.B., Gouveia, O.M.R. (2011). A look to academics job satisfaction and motivation in Portuguese higher education on institutions: *Procedia-Social and Behavioural Science*, 29 1715-1724 <http://www.sciencedirect.com/science/article/pii/S1876380111001110>.
- Dirk, D. C., Inam, U. H., & Muhammad, U. A. (2019). Dissatisfied employees, diminished helping : using psychological capital to buffer the damaging effects of job dissatisfaction on helping behaviours. *Journal of Management & Organization*, doi: 10.1017/JMO.2019.51.
- Enakirerhi, L. O., & Temile, S. O. (2017). Integrated personnel payroll and information system (IPPIS) in Nigeria: Challenges, benefits and prospects. *International Journal of Social Science and Economic Research*, 2(5).
- Federal Ministry of Finance. (2016). Federal government sets December deadline for the full implementation of IPPIS and GIFMIS. Retrieved from <http://www.finance.gov.ng/index.php/9-uncategorised/183-faqs>.
- Folorunson, G.S. (2017). Assessment of the implementation of the integrated personnel and payroll system in the office of accountant general of the Federation. *Being a Dissertation Submitted for the Award of M.sc, Public Administration*, University of Abuja, Abuja-Nigeria. <http://unpan1.un.org>.
- Ibamichuka, E.A.L., Sawyer M. E. (2019). Integrated payroll system and government recurrent expenditure in Nigeria. *International Journal of Advanced Research*, 5(4).
- Jake, M. L., & Alexander, A. G. (2023). Employee satisfaction of ten-year service awardees in one Private Philippine University. *International journal of social science research and review*, doi: 10.47814/ijssrr.v6i2.801.

- Joyce, B., Wendell, C., Judy, A. C., Jonnalyn, C., Ella, D., Ereca, M., Jonna, M. O., Johanna, B. R., Daisy, M. R., & Leslie, M. S. (2022). Employees' Satisfaction with Motivational Incentives and Employees' Efficiency. *University of Bohol multidisciplinary research journal*, doi: 10.15631/ubmrj.v10i1.167.
- Leyira C. M., & Temple, M. (2018). IPPIS and the ghost workers' syndrome in Nigeria's public sector. *Journal of Economics, Business and Management*, 8(5).
- Micah, L.C., & Moses, T. (2018). IPPIS and the Ghost workers syndrome in Nigeria public sector. *Scholars journal of economic business and management* 5(8).
- Musa, Y. A., Yau, M. A., Hussaini, I., & Ayem-Fella, T. F. (2020). The application of logistic regression on the effect of IPPIS implementation on governance/civil servants in Nigeria.
- Nor, I. S. R., Shafirul, f. F. A. (2022). Study of employee satisfaction against different aspects: a case study of manufacturing industry (drb-hicom sdn bhd). *International Journal of Humanities Technology and Civilization*, doi: 10.15282/ijhtc.v7i2.8743.
- Nwogo, O. O., Nkangwung, I. E., & Happiness, I. (2021). Integrated personnel payroll information system (IPPIS) and Ghost workers syndrome in Nigeria Public Service. *American Journal of Social and Humanitarian Research*, 2(9), 155-172.
- Obaro, J. (2006). System spices sign N622m IPPIS deal, available online at www.prosphazeeng.com.
- Office of the Accountant General of the Federation (2013) financial regulations of the federal republic of Nigeria.
- Okoye, P. V. C., Okoye, J.N., & Amagalu, N. N. (2015). The effect of integrated personnel payroll and information system on federal government recurrent expenditure in Nigeria. *Economic and Social Transformation in Sub-Sahara Africa; Role of The Professional Accountant NAA, Proceedings*.
- Oladipo, K. S. Ismi, A. B. I., Bahamai, A. S., & Adekanye T. B. (2017). Influence of demographic variable on job satisfaction among academic in public universities. *International Journal of Innovative Business Strategies*, 3(1).
- Seyed, J. H. (2023). A stochastic integer programming approach to reserve staff scheduling with preferences. *International Transactions in Operational Research*, doi: 10.1111/itor.13298.
- Skipnichenko, L. (2020). Staff satisfaction management. management of the personnel and intellectual resources in Russia, doi: 10.12737/2305-7807-2020-33-37.
- Sumathi. K., Rina, K., & Supriya, G. K. (2020). Employee job satisfaction at organized retails - an analysis. *Management Science*, doi: 10.34293/MANAGEMENT.V7I4.2150.
- Targba, A., & Osuji, C. N. (2023). The impact of the integrated payroll and personnel information system (IPPIS) on the development of university education in Nigeria. *Technology Audit and Production Reserves*, doi: 10.15587/2706-5448.2023.273342.
- Von Bertalanffy, L. (1973). The meaning of general system theory. General system theory: *Foundations, development, applications*, 30, 53.
- Yaki, K. A. T. U. K. A., Hussaini, T. H., & Shehu, Y. I. (2019). Integrated payroll and personnel information system (IPPIS) and corruption in Nigeria public service. *Lapai International Journal Administration*, 2(2).